



# 2024 ENVIRONMENTAL PERFORMANCE REPORT

Water, Energy, GHG Emissions



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### **1. OVERVIEW**

The 2024 Environmental Performance Report (2024 EPR) concerns JP Sá Couto, S.A., whose trade name is jp.ik, is published with the aim of communicating to our stakeholders, a consolidated and comprehensive view of JP Sá Couto S.A. (referred to as jp.ik) relevant activities and their environmental aspects and impacts in a transparent manner. By communicating environmental performance related to water use, energy consumption and greenhouse gas (GHG) emissions, the 2024 EPR also contributes to monitoring and evaluating the effectiveness of improvement actions, reinforcing jp.ik's positioning and commitment on the sustainable development journey. Aware of the changing ecosystem, jp.ik is committed to working for a fairer, safer and more sustainable future for today and tomorrow's generations. We believe that technology plays a pivotal role in facilitating access to and transfer of knowledge, which is why we are dedicated to leveraging technology to make education accessible to all. We firmly believe that through education, we can build knowledge societies that are not only sustainable but also fair.

### 2. OUR COMPANY

#### 2.1 ABOUT US

Headquartered at Rua da Guarda, nº675, 4455-466, Perafita, Portugal, JP Sá Couto S.A. is a private company whose main activity is the design and manufacture of computers and peripherals. JP Sá Couto is a Portuguese company, with international presence and over 36 years of history. jp.ik is the international corporate brand of JP Sá Couto. jp.ik has an extensive track record in the implementation of large-scale projects worldwide, going beyond technological implementation in ICT and Edtech to provide holistic and integrative solutions that address the needs of our customers and partners. jp.ik is committed to creating and delivering innovative and sustainable technological solutions that accelerate digital transformation. Our approach fosters social inclusion and respect for natural resources, striving to always act with integrity. To find out more and explore our solutions, visit us at jp.ik.com.

#### 2.2 OUR VALUES

We are committed to creating and delivering innovative and sustainable technological solutions that accelerate digital transformation. Our approach fosters social inclusion and respect for natural resources, striving to always act with integrity through our values:

Ambition - We are bold! We want to continue growing and evolving!

Humility - We never forget where we came from or how we got here. We respect others and continuously seek to learn.

Integrity - We are committed to ethical, transparent and responsible practices in everything we do!

People - We build genuine and trustworthy relationships - with our people, our clients, and our partners.

Innovation - We create sustainable, unique, and distinctive technological solutions, promoting social inclusion.





#### 2.3 OUR STAKEHOLDERS

As part of the process of understanding our organization's context, external and internal factors that influence jp.ik's ability to achieve the goals have been identified. These factors include aspects related to the environmental conditions that are affected by the activities of jp.ik or that may affect jp.ik. The stakeholders whose needs and expectations have been understood and considered in the planning of the Integrated Management System (Quality, Environment, Energy and Occupational Health and Safety) and in this report are shown below:



Figure 1 - jp.ik Stakeholders

### **3. OUR REPORT**

#### 3.1 REPORTING STANDARD

This report was elaborated on the basis of the Global Reporting Initiative (GRI) Standards, following the defined Reporting Principles.

#### 3.2 COVERED ACTIVITIES

This report covers all activities of our site in Portugal and provides all stakeholders with a comprehensive framework of the associated environmental impacts.

#### 3.3 REPORTING CYCLE

Published on 29/05/2025, the 2024 EPR covers the period between January 1<sup>st</sup>, 2024 and December 31<sup>st</sup>, 2024, and is published annually.

#### 3.4 THIRD-PARTY ASSURANCE

PKF, an independent assurance provider, conducted a third-party verification to ensure confidence in the reportmaking process and information disclosed, as per the ISAE3000 and AA1000 verification criteria.

Verification report can be consulted here: Declaration of Independent Verification

#### 3.5 ADDITIONAL INFORMATION

Name: Lídia Duarte Job Title: Product Certifications Specialist Email: <u>lidia.duarte@jpik.com</u>



### 4. MATERIAL TOPICS

Risks and opportunities related to environmental aspects have been identified and are monitored to determine deviations from planned results. These are addressed by implementing controls that minimize negative impacts and enhance opportunities. The environmental aspects and related impacts associated with the activities developed by jp.ik have been identified based on their ability to be controlled and influenced, taking into account a life cycle perspective.

The environmental impacts have also been ranked according to their significance and measures have been defined accordingly. Significance (S) has a scale of 1 to 80, where if the result is less than 20, the environmental aspect is considered non-significant, and controls are implemented. If the result is 20 or more, the environmental aspect is considered significant, and improvement actions are implemented. Once the level of significance has been determined, the environmental impacts are then hierarchically organized and ranked in increasing order of importance. If the score of the environmental criteria is equal to or greater than 40, their importance is significant priority 1. If the score for the environmental criteria is less than 40, their importance is significant priority 2. Environmental aspects that are subject to a legal or other requirement to which the company subscribes, as well as those that affect the company's image, need to be controlled. Identification, evaluation, review and updating of environmental aspects is carried out annually or whenever there are changes that may affect the last evaluation of environmental aspects. When updating records, all phases of the life cycle of activities, products and services are considered wherever possible.

Aiming to respond to the EPEAT requirement "4.9.2.1 - Corporate environmental performance reporting by manufacturer", environmental performance data relating to the following environmental aspects will be presented:

- Water (GRI 303: Water and Effluents 2018)
- Energy (GRI 302: Energy 2016);
- Emissions (GRI 305: Emissions 2016)

### 5. ENVIRONMENTAL PERFORMANCE

#### 5.1 WATER USE

Water, a crucial natural resource, is essential for all life on our planet. However, access to water is becoming increasingly scarce and challenging. It is imperative that companies and organizations adopt responsible and sustainable water management practices. We monitor water consumption monthly through environmental performance indicators integrated into ISO 14001 certified Environmental Management System. This careful monitoring allows us to assess the impact of our maintenance actions and identify opportunities for improving water management. With this data, we aim to demonstrate our commitment to sustainability and transparency in our operations. There is no direct water consumption associated with our specific activities. The water consumed is used for human purposes and irrigation at the jp.ik headquarters.



Specifically:

- Toilets, locker rooms, social areas, cleaning activities, and laundry use water supplied by a third party (INDAQUA).
- Irrigation of green areas is sourced from groundwater withdrawal through a well located at the jp.ik headquarters.

Environmental aspects associated with water consumption are linked to the consumption of natural resources. Water consumption used for human purposes is considered significant (S=20), and water consumption used for irrigation is not considered significant (S=16).

Actions to improve significant environmental aspects:

- Make people aware of the need to reduce water consumption.
- Make people aware to report any leaks in water retention systems immediately.
- Awareness-raising activities through the online sharing center, screens at the company entrance, by email and on the production notice board.
- Assess the possibility of installing automatic taps
- Reduce water consumption in the toilet flushing cisterns

Controls for non-significant environmental aspects:

• Irrigation time monitored by a clock.

Wastewater is equivalent to domestic wastewater and does not require specific treatment or licensing. Although wastewater production has some environmental impacts related to depletion of non-renewable resources, soil and groundwater contamination, atmospheric pollution, potential greenhouse effect and global warming, impacts are non-significant:

- Discharge of wastewater equivalent to urban waste water (S=4)
- Discharge of water from bathrooms, showers, irrigation and rain into municipal drains (S=5)

INDAQUA is responsible for collecting the wastewater in municipal collectors, and for its disposal. Means of control include:

- Regular verification of wastewater discharge systems
- Scheduled cleaning and unblocking as outlined in the Maintenance Plan.
- Connection to the public drainage system.

Table 1 shows the groundwater withdrawal data obtained by reading the meter owned by jp.ik, with no need for calibration (according to the Water Resources Use License). In 2024, there was an increase in the volume of water withdrawn due to the unusually high temperatures during the months of August, September and October 2024, so there was a greater need to water the green spaces.



		mater minimutation			
		2021	2022	2023	2024
	Surface Water	0	0	0	0
	Groundwater	0,0110	0,0740	0,0200	0,0560
Total	Seawater	0	0	0	0
	Produced water	0	0	0	0
	Third-party water	0	0	0	0
	Surface Water	0	0	0	0
	Groundwater	0	0	0	00560
Total in Areas with water stress	Seawater	0	0	0	0
	Produced water	0	0	0	0
	Third-party water	0	0	0	0

#### Water Withdrawal

Table 1 - Water Withdrawal 2021 - 2024 (unit: ML)

The water consumed is supplied by a third party (INDAQUA) and Table 2 shows the data obtained by consulting the invoices. Consumption data is calculated by reading the meter owned by INDAQUA. In 2024, due to the installation of a new social area with a restaurant in 2023, consumption increased compared to previous years.

	Water Consumption					
	2019	2020	2021	2022	2023	2024
Total	0,2451	0,0817	0,0815	0,1291	0,1430	0,4780
Total in Areas with water stress	0	0	0	0	0	0,4780

Table 2 - Water Consumption 2019 - 2024 (unit: ML)

Considering the indicators and their thresholds as specified in the GRI requirement 303-3-b, jp.ik is located in an area of water stress. According to the tools available on the World Resources Institute (WRI) website, "<u>Aqueduct</u> <u>Water Risk Atlas</u>", jp.ik is located in the Spain - Portugal, Atlantic Coast major basin, with a high risk of water stress (40-80%) and a low - medium risk of water depletion (5-25%).

Regarding the total water withdrawal from each of the sources listed in GRI Contents 303-3-a and 303-3-b, we do not have data that would allow us to evidence the separation into the categories: "i. Freshwater (total dissolved solids  $\leq$ 1,000 mg/L)" and "ii. Other types of water (total dissolved solids >1,000 mg/L)". However, we assume that all groundwater withdrawal corresponds to category "i. Freshwater (total dissolved solids  $\leq$ 1,000 mg/L)".

Regarding changes related to water storage, jp.ik does not have any water storage area, reservoirs or tanks. The only existing equipment with water storage are the hot water cylinders we have on the premises, in the bathrooms, pantries and locker rooms.

#### 5.2 ENERGY USE

One of the main global challenges is the use of natural resources, particularly for energy production. In this chapter, we will focus especially on energy management and its environmental implications.



This report presents the main sources of energy used by jp.ik, as well as the actions we have taken to reduce consumption and minimize environmental impact, without forgetting another important aspect, which is the energy consumption associated with the use of the products manufactured and sold by jp.ik and the treatment of these products at the end of their useful life.

The energy consumed by the jp.ik and considered for reporting the consumption within the organization refers to electricity consumption and fossil fuel consumption.

jp.ik consumes electricity in:

• Administrative, social, cleaning, logistical, maintenance, productive and customer service activities and also as a source of energy for the several associated support equipment.

Part of the electricity consumed by jp.ik is supplied by a third party (EDP). The remaining energy consumed is produced by solar panels installed on the roof of the jp.ik headquarters building, active since January 2022. The self-produced energy not consumed is sold to the grid. Electricity consumption and sold is calculated based on the delivery point PT0002000118000168GM and through the meters installed and owned by EDP. The reported electricity consumption data was obtained by consulting the invoices. In 2024, as part of the ISO 50001 Energy Management System certification, partial meters were installed, and significant uses of energy were defined accordingly.

Since April, 1<sup>st</sup> 2021, until April, 30<sup>th</sup> 2024, with the subscription to EDP's Green Electricity tariff, the electricity purchased by jp.ik has been produced from 100% renewable sources. In the reporting period, we identified the need to restate our electricity consumption data due to a significant change in the source of our purchased electricity. Previously, our electricity consumption was reported as being sourced from non-renewable sources.

A review of the consumption data for previous years has shown that there is a need to change the amounts of electricity purchased from renewable and non-renewable sources from 2021 onwards. The change in the consumption data is based on the certificate issued by EDP Comercial, which declares that all the electricity purchased and consumed after April, 1<sup>st</sup> 2021 was produced by 100% renewable sources. From May, 1<sup>st</sup> 2024, EDP Comercial provide to us the Cancellation Statement certifying that that the Guarantees of Origin have been cancelled.

When analyzing the environmental impacts related to electricity consumption, namely the consumption of natural resources, atmospheric pollution with a potential greenhouse effect and global warming, it was concluded that energy consumption in the production area represents a significant environmental aspect (S=30), while the remaining aspects do not lead to significant environmental aspects (S $\leq$ 15).

Actions to improve the significant environmental aspect:

- Ensuring that air conditioning equipment is not switched on outside office hours;
- Optimizing heating and cooling temperatures by using a central air conditioning system or installing temperature setpoints on HVAC terminals;
- Installation of monitoring systems (shelly) in electrical panels to optimize the use of infrastructures;



• Implementing and integrating an Energy Management System (ISO 50001);

Implemented controls to the non-significant environmental aspects:

- Measures for energy rationalization
- Management and monitoring of consumption indicators

Regarding fuel consumption, jp.ik uses:

- Diesel or gasoline for travel to events, commercial and development activities (S=24)
- Diesel for the generator (S=30)
- Diesel to supply the fleet vehicles (S=15)

Fuel consumption is determined by consulting the invoices.

In the analysis of environmental impacts associated with fuel consumption, namely, the consumption of natural resources, air pollution with a potential greenhouse effect, and global warming, it was concluded that the environmental aspects related to fuel consumption for travel and for generator are significant and to supply the fleet vehicles are non-significant. Actions to improve significant environmental aspects:

For travel:

- Vehicle maintenance plan.
- Definition of routes with less environmental impact.

#### For generator:

- Measures for energy rationalization
- Management and monitoring of the number of hours and diesel consumption of the generator
- Whenever a new supply of diesel to generator is required, an OS is opened on facilitybase

Implemented controls to non-significant environmental aspects:

- Renewing the fleet with new, less fuel consuming models
- Raising awareness of travel management

We have seen over the years that jp.ik has reduced its impact on the environment, as a result of all the measures implemented:

- Awareness initiatives which target jp.ik's people about the importance of energy saving towards a more sustainable Planet.
- Since 2017 we have continued with this internal initiative of awareness 'Lights off, Nature on'.
- Replaced all the lighting with LED lighting.
- Installation of solar panels on jp.ik headquarters in 2021.
- Renewing the fleet with hybrid models, newer and less consuming models since 2021.



#### • Car park with charging slots to support people from Jp.ik who want to switch to hybrid or electric vehicles.

Energy consumption also occurs throughout upstream and downstream activities related to jp.ik's operations, but over which jp.ik has no control. However, there are some aspects over which it is possible to exercise influence. This includes, for example, the use and end-of-life management of the products that we sell. Our products consume electricity and to ensure energy efficiency, in addition to complying with all relevant legal standards, we have increased the Energy Star certification of our products. Energy Star (trademarked as ENERGY STAR), is a joint program between the Environmental Protection Agency (EPA) and the Department of Energy (DOE). Its goal is to help consumers, businesses, and industry save money and protect the environment through the adoption of energy-efficient products and practices. The ENERGY STAR label identifies top-performing, cost-effective products, homes, and buildings. All our products comply with the European Directive on Waste Electrical and Electronic Equipment (WEEE), also known as Directive 2012/19/EU. This legislation helps to maintain better control systems for the disposal and re-use of electrical/electronic equipment, parts or systems, which can have a drastic impact on the environment if disposed of inappropriately. The WEEE Directive sets collection, recycling and recovery targets for all types of electrical products. Energy consumption within the organization is presented in Table 3:

		2019	2020	2021	2022	2023	2024
	Purchased Electricity	0	0	156 456	148 090	132 847	126 202
Electricity Consumption from Renewable Sources	Self-generated electricity	0	0	0	119 300	118 253	107 899
	Total	0	0	156 456	267 390	251 100	234 101
Electricity Consumption from	Purchased Electricity	239 411	254 232	65 646	0	0	0
Non-Renewable Sources	Total	239 411	254 232	65 646	0	0	0
Total Electricity Consumption		239 411	254 232	222 102	267 390	251 100	234 101
Heating consumption		0	0	0	0	0	0
Cooling consumption		0	0	0	0	0	0
Steam consumption		0	0	0	0	0	0
Electricity sold		0	0	0	34 714	45 968	46 822
Heating sold		0	0	0	0	0	0
Cooling sold		0	0	0	0	0	0
Steam sold		0	0	0	0	0	0
	Diesel	180 436	90 438	80 710	74 711	18 157	5 845
Fuel Consumption from Non-Renewable Sources	Gasoline	9825	23 612	56 959	41 539	90 563	106 658
	Total	190 261	114 051	137 668	116 250	108 720	112 502
Total Consumption of Fuels from Renewable Source	es	0	0	0	0	0	0
Total Fuel Consumption		190 261	114 051	137 668	116 250	108 720	112 502
Total Energy Consumption from Renewable Source	25	0	0	156 456	267 390	251 100	234 101
Total Energy Consumption from Non-Renewable So	ources	429 672	368 283	203 314	116 250	108 720	112 502
Total Energy Consumption jp.ik		429 672	368 283	359 770	383 640	359 820	346 603

#### **Energy Consumption Within the Organization**

Table 3 - Energy Consumption within the Organization 2019 - 2024 (unit: MJ)



To determine fuels consumption in MJ (Megajoule), the conversion was performed from volume, L (Liter) and m<sup>3</sup> (cubic meter) to teo (tonnes of oil equivalent) and then to MJ, and for electricity energy the conversion was performed from 1 kWh (kilowatt-hour) to 3,6 MJ, obeying, in both cases, the rules of the International System (SI). The sources of the conversion factors used in the calculations were Eurostat (<u>Glossary:Tonnes of oil equivalent (toe) - Statistics Explained (europa.eu</u>)) and Goldenergy (<u>O que são as Toneladas Equivalentes de Petróleo (tep) (goldenergy.pt</u>)).

Regarding Eurostat, we chose this database because it presents standardized conversion factors and in standard units, whose purpose is to compare energy from different sources. To validate the Eurostat conversion factors, we used as local reference the public information from the company Goldenergy, which despite not being the energy supplier of jp.ik are inserted in the local energy supply market, and whose emission factors correspond to those provided by Eurostat.

Chart 1 presents the energy intensity within the organization, which numerator is the energy consumption within the organization and the denominator is the average number of full-time employees in 2024.



**Energy Instensity** 

Chart 2 presents the reduction achieved in energy consumption between 2020 and 2024, compared to 2019. We chose 2019 as the base year because it was a stable and undisturbed year that preceded the major changes in subsequent years, heavily affected by the Covid-19 pandemic, with the adoption of a hybrid working model in 2020, impacting electricity consumption, and due to the replacement of fleet vehicles in 2021 with hybrid models, impacting fuel consumption. After 2019, there is a downward trend in energy consumption, except in 2022, when there was a slight increase, partly due to the increase in the number of full-time employees. As of 2019 to 2024, we verified a reduction of approximately 20% in total energy consumption.

Chart 1 - Energy intensity 2019 - 2024







Chart 2 - Reduction of Energy Consumption 2020 - 2024

Chart 3 shows that in 2024 the reduction trend in electricity consumption has been maintained, representing 68% of total energy consumption. From 2022 this consumption is related to electricity produced from 100% renewable sources. The consumption of fuel from non-renewable sources has been slightly increased, which represents 32% of total energy consumption.



#### Total Energy Consumption by Source 2019 - 2024

Chart 3 - Total Energy Consumption by Source 2019 - 2024



#### 5.3 GHG EMISSIONS

Climate change, largely driven by greenhouse gas (GHG) emissions, is one of the main challenges facing humanity today. Emissions result primarily from the burning of fossil fuels, deforestation, and other human activities that release carbon dioxide, methane, and other gases into the atmosphere. In this report we aim to provide information about our GHG emissions, as well as the actions we have been taking to reduce these emissions and mitigate our impacts on climate change. All the data gathering and processing was conducted according to GHG Protocol Corporate Standard. In this context, we assume full transparency about our GHG emissions and our commitment to actively work to reduce them. We are aware that only through a proactive and collaborative approach, with effective mitigation measures, we can achieve a more sustainable and resilient future for all. To monitor and control GHG emissions we has implemented several measures, such as those already mentioned in the chapter about energy use and has also included specific indicators in the environmental management system regarding greenhouse gas emissions. In this chapter, we report on the GHG emissions included in Scope 1 and Scope 2 defined by GHG Protocol.

Direct emissions (Scope 1) result from:

- Electricity generation, by burning diesel (fossil fuel) in a stationary source (generator) (S=5).
- Transport of people and products, by burning diesel or petrol (fossil fuels) in mobile combustion sources (fleet vehicles) (S=10).
- Fugitive emissions, that are not physically controlled, by unintentional releases of GHGs in air conditioning systems. ACs installed in the jp.ik headquarters building (S=16) and ACs in fleet vehicles (S=8).

In the analysis of environmental impacts associated with GHG emission under Scope 1, namely, the depletion of non-renewable resources, air pollution with a potential greenhouse effect, and global warming, it was concluded that the related environmental aspects are non-significant.

Implemented controls to non-significant environmental aspects:

Emissions from fossil fuel consumption by mobile sources (fleet vehicles):

- Vehicle maintenance plan.
- Ecological requirements to purchase or renew the fleet.

Emissions from diesel consumption (fossil fuels) by fixed sources:

- Measures for energy rationalization
- Management and monitoring of the number of hours and diesel consumption of the generator
- Generator maintenance plan.

Fugitive emissions from air conditioning systems:

- AC's control and maintenance plan.
- Inventory of existing gases.



- Subcontracted to a specialized company for maintenance and control of AC's. •
- Register form.

Fugitive emissions from the air conditioning systems of the fleet vehicles:

Vehicle maintenance plan and in the case of rented vehicles maintenance is included.

Indirect emissions (Scope 2):

Since 2021, the certified green energy supplied by EDP is 100% renewable and has zero CO<sub>2</sub> emissions. This means that by purchasing green energy from EDP, the greenhouse gas emissions associated with electricity consumption (Scope 2) are considered zero.

Direct emissions (Scope 1) consolidated by operational control are reported in Table 4. The gases included in the calculation are CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O and HFCs, namely R134A, R32, R407C and R410A.

		Direct GHG Emissions (Scope 1)				1)	
		2019	2020	2021	2022	2023	2024
Generation of electricity (stationary sources) (diesel consumption by the generator)	Diesel	0,266	0,112	0,129	0,412	0,266	0,232
Transportation of products and workers	Diesel	11,626	5,863	5,201	3,784	0,957	0,170
(mobile combustion sources)	Gasoline	0,612	1,518	3,636	2,177	5,727	6,729
(fossil fuel consumption by fleet vehicles)	Total	12,238	7,381	8,837	5,961	6,684	6,899
Fugitive emissions (HFC emissions from air conditioning equipment)		19	20	20	20	19	18
Total		31,505	27,493	28,966	26,373	25,950	25,131

Table 4 – Direct Greenhouse Gas Emissions 2019 - 2024 (unit: mtCO<sub>2</sub>e)

To calculate emissions from the fuel consumption by generator, we used the values in L (liter) and the crosssector GHG Emissions from Stationary Combustion Tool (version 4-2) using the recommended Databases (2021 IPCC Sixth Assessment Report).

To calculate emissions from the fossil fuel consumption by fleet vehicles, we used the values in L (liter) and the cross-sector GHG Emissions from Transport or Mobile Sources Tool (version 2-6) using the recommended Databases (2014 IPCC Fifth Assessment Report).

To calculate HFC and PFC emissions from air conditioning equipment, we used the GHG Protocol's HFC Tool (Version 1.0) using the screening method.

We followed the guidelines of the GHG Protocol Corporate Standard developed by the World Resources Institute <u>(WRI)</u>.

Indirect emissions (scope 2) consolidated by operational control are reported in Table 5. The gas included in the calculation is CO<sub>2</sub>.



	Indirect GHG Emissions (Scope 2)					
	2019	2020	2021	2022	2023	2024
Generation of purchased electricity	11,239	11,935	3,082	0,000	0,000	0,000

Table 5 – Indirect Greenhouse Gas Emissions 2019 - 2024 (unit: mtCO<sub>2</sub>e)

From 2019 until 2021, to calculate emissions we used the electricity consumption in KWh (kilowatt-hour) provided by EDP (third party entity) from non-renewable sources by consulting the invoices and we applied the Emission Factor available from APA (Portuguese Environmental Association), according GHG Scope 2 Guidance. As of 2021, the energy purchased by jp.ik comes from 100% renewable sources.

Chart 4 presents GHG emissions intensity regarding the direct emissions (scope 1) and indirect emissions (scope 2), between 2019 and 2024, which numerator is the amount of GHG emissions, and the denominator is average number of employees in 2024. The gases included in the calculation are CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O and HFCs namely R134A, R32, R407C and R410A.



Chart 4 - GHG emissions intensity 2019 - 2024

Chart 5 presents the Total GHG Emissions Reduction (Scope 1 and Scope 2), from 2020 to 2024, using 2019 as the baseline year. The gases considered in this analysis include CO<sub>2</sub> , CH<sub>4</sub> , N<sub>2</sub>O and HFCs - specifically R134A, R32, R407C and R410A. The year 2019 was selected as the base year because it represented a stable period prior to significant operational changes. These changes began in 2020 and 2021 and included the replacement of fleet vehicles in 2021 with hybrid models, reducing fuel consumption, the adoption of a hybrid working model, impacting electricity consumption, since 2021 with the subscription to EDP's Green Electricity tariff, the electricity purchased by jp.ik has been produced from 100% renewable sources and the activation of solar panels in 2022 impacting purchased electricity consumption. As of 2019 to 2024, we verified a total reduction of approximately 42% in Scope 1 and Scope2 GHG emissions.







#### Chart 6 show a reduction in Scope 1 GHG emissions of about 20% from 2020 to 2024 compared to 2019.



Chart 6 - Scope 1 - GHG emissions reduction 2020 - 2024

Chart 7 shows a reduction in scope 2 GHG emissions of 100% when compared to 2019.



**Scope 2 - GHG Emissions Reduction** 

Chart 7 - Scope 2 - GHG emissions reduction 2020 - 2024

### **6. GRI CONTENT INDEX**

Statement<br/>of useJP Sá Couto, S.A. has reported the information cited in this GRI content index for the period<br/>of 1<sup>st</sup> January 2024 to 31<sup>st</sup> December 2024 with reference to the GRI Standards.GRI 1 usedGRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION	PAGE				
		1. OVERVIEW	3				
	2-1 Organizational details	2.1. ABOUT US ( <u>www.jpik.com</u> ) JP Sá Couto, S.A. (Sociedade Anónima), has identified the markets in which it operates through project implementation. However, it does not have a local presence in these markets.	3				
	2.2 Entities included in the organization's sustainability reporting	1. OVERVIEW	3				
	2-2 Entries included in the organization 5 sustainability reporting	2.1. ABOUT US	3				
	2-3 Reporting period, frequency and contact point	3. OUR REPORT	4				
	2-4 Restatements of information	Reason for Restatement: The restatement was necessary to accurately reflect our commitment to sustainability and the actual source of our electricity consumption. This change aligns with our sustainability goals and our efforts to reduce greenhouse gas emissions. Effect of Restatement: The restatement impacts the data reported under GRI 302-1 (Energy consumption within the organization) and GRI 305-2 (Energy indirect (Scope 2) GHG emissions). The transition to renewable electricity sources has resulted in a reduction of our reported Scope 2 GHG emissions, contributing to a more accurate representation of our environmental impact. We are committed to transparency and accuracy in our sustainability reporting and will continue to update our data as necessary to reflect any significant changes.	8, 10, 12, 14, 15, 16				
	2-5 External assurance	3. OUR REPORT	4				
	2-6 Activities, value chain and other business relationships						
	2-7 Employees						
	2-8 Workers who are not employees						
GRI 2: General	2-9 Governance structure and composition						
Disclosures	2-10 Nomination and selection of the highest governance body						
2021	2-11 Chair of the highest governance body	-					
	2-12 Role of the highest governance body in overseeing the management of impacts						
	2-14 Role of the highest governance body in sustainability reporting		ough it is not available ble to do so in a future				
	2-15 Conflicts of interest						
	2-16 Communication of critical concerns	Omission: Information unavailable / incomplete.					
	2-17 Collective knowledge of the highest governance body	to report according to the GRI criteria in this report, it is possibl					
	2-18 Evaluation of the performance of the highest governance body	Política de Gestão.	onduta - jp.group and				
	2-19 Remuneration policies	The material topics reported are intended to comply with Re Corporate environmental performance reporting by manufac	quirement "4.9.2.1 -				
	2-20 Process to determine remuneration	Program.					
	2-21 Annual total compensation ratio						
	2-22 Statement on sustainable development strategy						
	2-22 Statement on sustainable development strategy						
	2-23 Policy commitments						
	2-24 Embedding policy commitments						
	2-25 Processes to remediate negative impacts						
	2-26 Mechanisms for seeking advice and raising concerns	-					
	2-27 Compliance with laws and regulations						
	2-28 Membership associations						
	2-29 Approach to stakeholder engagement	-					
	2 20 Collective bargaining agreements	-					



		2.2. OUR VALUES	3	
	3-1 Process to determine material topics	2.3. OUR STAKEHOLDERS	4	
GRI 3:		4. MATERIAL TOPICS	5	
Material	3-2 List of material topics	4. MATERIAL TOPICS	5	
Topics 2021		5.1. WATER USE	5, 6, 7	
	3-3 Management of material topics	5.2. ENERGY USE	7, 8, 9, 10, 11, 12	
		5.3. GHG EMISSIONS	13, 14, 15, 16	
	3-3 Management of material topics - Energy	5.2. ENERGY USE	7, 8, 9	
	302-1 Energy consumption within the organization	5.2. ENERGY USE	10	
GRI 302:	302-2 Energy consumption outside of the organization	Omission: Information unavailable / incomplete. Explanation: In general, the company has the information, a to report according to the GRI criteria in this report, but it is pr report. The material topics reported are intended to comply v - Corporate environmental performance reporting by mar Program.	Ithough it is not available ossible to do so in a future vith Requirement "4.9.2.1 nufacturer" of the EPEAT	
Energy 2016	302-3 Energy intensity	5.2. ENERGY USE	11	
	302-4 Reduction of energy consumption	5.2. ENERGY USE	11, 12	
	302-5 Reductions in energy requirements of products and services	Omission: Information unavailable / incomplete. Explanation: In general, the company has the information, a to report according to the GRI criteria in this report, but it is pr report. The material topics reported are intended to comply - Corporate environmental performance reporting by mar Program.	Ithough it is not available ossible to do so in a future vith Requirement "4.9.2.1 hufacturer" of the EPEAT	
	3-3 Management of material topics – Water	5.1. WATER USE	5,6	
	303-1 Interactions with water as a shared resource	5.1. WATER USE	7	
GRI 303: Water and	303-2 Management of water discharge-related impacts	Omission: It is not applicable. Explanation: The wastewater produced is equivalent to domestic, with no need for specific treatment and is collected in the municipal collectors and its forwarding in third party responsibility.		
Effluents	ts 303-3 Water withdrawal	5.1. WATER USE	6,7	
2018	303-4 Water discharge	Omission: It is not applicable. Explanation: The wastewater produced is equivalent to do specific treatment and is collected in the municipal collect third party responsibility.	mestic, with no need for tors and its forwarding is	
	303-5 Water consumption	5.1. WATER USE	7	
	3-3 Management of material topics - Emissions	5.3. GHG EMISSIONS	13, 14	
	305-1 Direct (Scope 1) GHG emissions	5.3. GHG EMISSIONS	14	
	305-2 Energy indirect (Scope 2) GHG emissions	5.3. GHG EMISSIONS	15	
	305-3 Other indirect (Scope 3) GHG emissions	Omission: Information unavailable / incomplete. Explanation: In general, the company has the information, a to report according to the GRI criteria in this report, but it is po report. The material topics reported are intended to comply - Corporate environmental performance reporting by mar Program.	Ithough it is not available ossible to do so in a future vith Requirement "4.9.2.1 nufacturer" of the EPEAT	
GRI 305:	305-4 GHG emissions intensity	5.3. GHG EMISSIONS	15	
Emissions	305-5 Reduction of GHG emissions	5.3. GHG EMISSIONS	15, 16	
2016	305-6 Emissions of ozone-depleting substances (ODS)	Omission: Information unavailable / incomplete. Explanation: In general, the company has the information, a to report according to the GRI criteria in this report, but it is po report. The material topics reported are intended to comply - Corporate environmental performance reporting by mar Program.	Ithough it is not available ossible to do so in a future vith Requirement "4.9.2.1 nufacturer" of the EPEAT	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Composition: Information unavailable / incomplete. Explanation: In general, the company has the information, a to report according to the GRI criteria in this report, but it is por report. The material topics reported are intended to comply w - Corporate environmental performance reporting by mar Program	Itthough it is not available ossible to do so in a future vith Requirement "4.9.2.1 nufacturer" of the EPEAT	

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