

SUSTAINABILITY REPORT **2025**

*In accordance with the European Voluntary
Sustainability Reporting Standard*



MESSAGE FROM THE BOARD

It is with pride and a strong sense of responsibility that we present JP Sá Couto's first Sustainability Report, a milestone that reflects not only a commitment to the future, but also the way we live and operate as a company.

Since its foundation, JP Sá Couto has sought to generate a positive and lasting impact. We believe that technological innovation should serve communities and enrich education, while seeking to minimise environmental impact. We believe that true progress happens when technology becomes a bridge to human development.

Sustainability management is one of JP Sá Couto's fundamental pillars. It is reflected in the decisions we make, the development of our solutions, the way we manage our resources and the projects we implement around the world through our international brand, jp.ik. We are proud of the contribution we have made to democratising knowledge and digital skills, creating opportunities in communities that aspire to a more sustainable future.

This report reflects our determination to act transparently, measure our impact and take responsibility for continuously improving our environmental, social and governance performance. It also reflects a collective journey, built with employees, partners and communities.

We live in challenging times, but it is precisely at moments like these that our purpose becomes clearer. We look to the future guided by our vision of becoming a global leader in sustainable technology, driving a more inclusive digital future.

We move forward together towards sustainability, reaffirming our mission to create and deliver sustainable and innovative technological solutions that enable digital transformation, promote social inclusion, respect natural resources and uphold integrity.

The Board of JP Sá Couto

Jorge Sá Couto

Chairman

João Paulo Sá Couto

CEO



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In 2025, the slogan **“Technology for a more sustainable future”** took shape at jp.ik through projects, partnerships and solutions that reinforce technology’s role as a driver of progress, inclusion and sustainable development.



ENVIRONMENT

100%

Electricity consumption from renewable sources since 2022

100%

Waste generated recovered through recycling

-57%

Fossil fuel consumption (2019 baseline)

-45%

Grid energy consumption (2019 baseline)



SOCIAL

100%

Employees satisfied with the company

3178

Training hours

51

Average training hours per employee



GOVERNANCE

ISO 37001

Anti-bribery Management System

0

Corruption incidents

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This Sustainability Report of JP Sá Couto S.A. has been prepared in accordance with the Voluntary Sustainability Reporting Standard for SMEs (VSME), developed by the European Financial Reporting Advisory Group (EFRAG).

JP Sá Couto, S.A. conducts its business and maintains its international presence through the jp.ik brand, which represents the company's global identity in the markets where it operates. The brand is used consistently and cohesively in all internal and external communications, reflecting the company's vision, values and strategic positioning. Accordingly, throughout this report, the term jp.ik is used to refer to JP Sá Couto, S.A., ensuring clarity, consistency and alignment with the corporate identity.

Following the SME Relief Package announced by the European Commission on 12 September 2023, which recommends that unlisted micro-undertakings and SMEs voluntarily reporting sustainability information adopt the VSME, and the submission of the revised VSME to the Commission in December 2024, this report adopts a proportionate approach aligned with European best practices.

In 2024, jp.ik began reporting under the Corporate **Sustainability Reporting Directive (CSRD)**, including conducting a double materiality assessment and defining the corresponding strategic action plan, in accordance with the topics set out in the **European Sustainability Reporting Standards (ESRS)** and other relevant additional topics. Nevertheless, following the review of the CSRD regulatory framework and taking into account the European Commission's recommendations, the company decided to implement the VSME to ensure clear, comparable and proportionate voluntary **reporting**.

Accordingly, this report seeks to address the Basic Module of the Standard, supplemented by additional indicators relevant to the business where these contribute to a more complete understanding of jp.ik's ESG management profile and performance.

The company is committed to presenting relevant, faithful, comparable, understandable and verifiable information, while maintaining methodological consistency and the comparability of data over time.

The report has been prepared on an individual basis and is limited to JP Sá Couto, S.A., whose activity falls within the manufacture of computers and peripheral equipment (NACE 2620). It covers the financial year from 1 January 2025 to 31 December 2025. The company's activities are carried out in Portugal and its assets are located in Perafita (Matosinhos). Disclosure B10 has been omitted under paragraph 19 because it is considered classified and/or sensitive information.

For further information, please contact:

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02 OUR IDENTITY AND APPROACH TO SUSTAINABILITY

OUR IDENTITY

jp.ik implements projects that transform communities around the world.

With more than three decades of experience in the technology sector, the Portuguese company has **specialised in Education Technologies (EdTech)**. Today, it applies this knowledge to projects that place technology at **the service of human** development.

jp.ik develops a diverse portfolio of technological solutions and implements integrated projects, with the capacity to operate across the entire value chain. The company recognises that every project requires a unique response. For this reason, it collaborates with strategic local partners and adapts to the specific social and cultural contexts of the communities involved, respecting their uniqueness.

Operating in more than **40 markets** and having **implemented more** than 20 large-scale projects, jp.ik continues to work to expand access to **information and education**, **contributing** to a more inclusive and sustainable future. In 2025, jp.ik recorded net turnover of more than €33 million and a balance sheet total of €42.5 million.

35+
Years of experience

40+
Markets

20+
Large-scale projects

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jp.ik



OUR IDENTITY

VISION AND MISSION

VISION

To be a global leader in sustainable technology, driving a more inclusive and equitable digital future.

MISSION

To create and deliver sustainable and innovative technological solutions that enable digital transformation, promote social inclusion, respect natural resources and uphold integrity.

VALUES

AMBITION

We are bold! We want to keep growing and evolving.

HUMILITY

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

INTEGRITY

We are committed to ethical, transparent and responsible practices in everything we do.

PEOPLE

We build genuine, trusting relationships with our employees, our customers and our partners.

INNOVATION

We create unique, differentiated and sustainable technological solutions that promote social inclusion.

Visit us at www.jp.ik.com to learn more.

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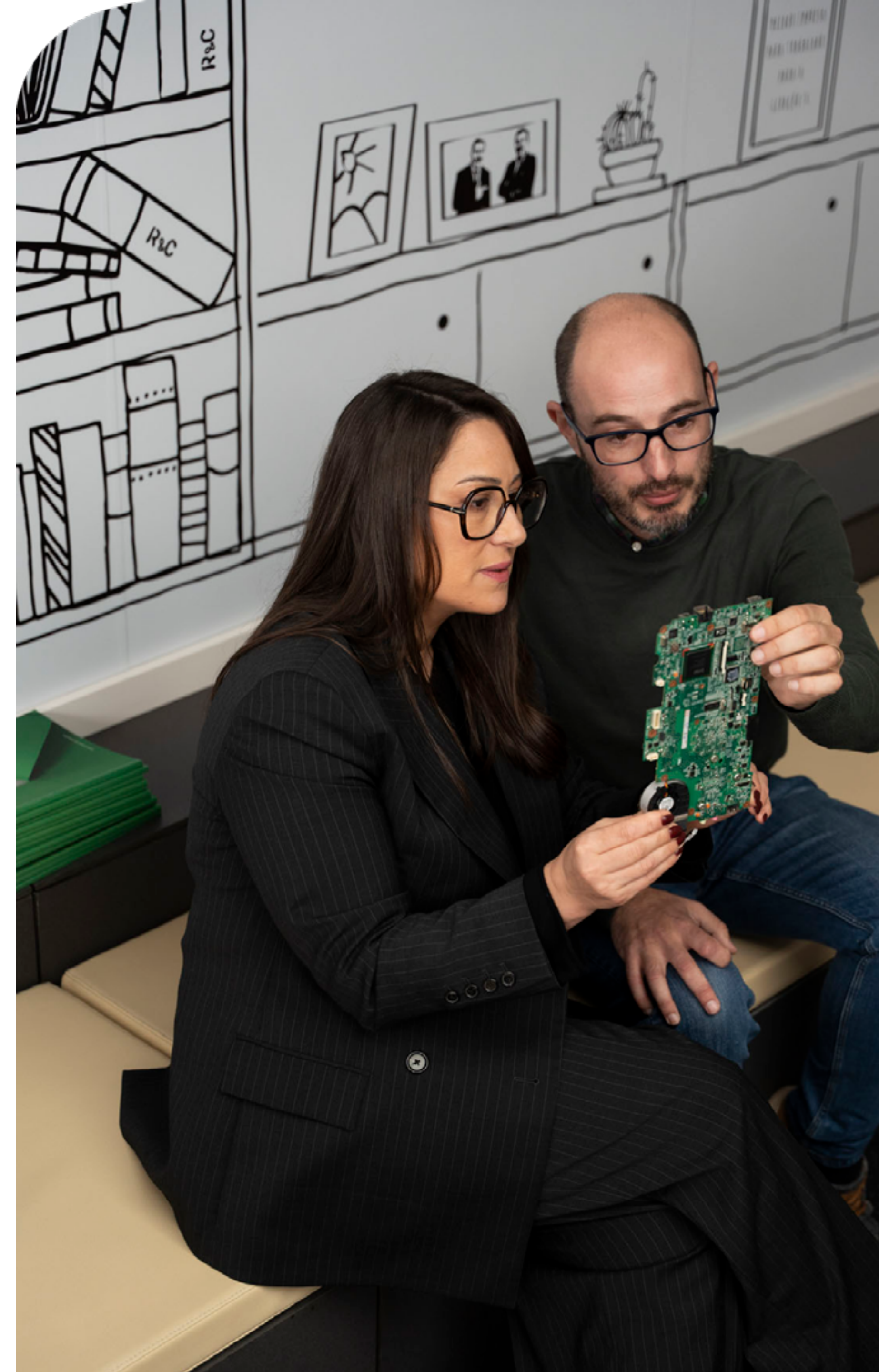
INNOVATION

One of our values.

Innovation is one of jp.ik's core values, guiding how the company develops its solutions and responds to the challenges of a constantly changing sector. In a context marked by rapid technological progress, the ability to anticipate trends, challenge established models and develop differentiated solutions is essential to ensuring competitiveness and generating sustainable value.

To this end, jp.ik promotes a continuous approach to improvement, research and development, integrating technology, digital inclusion and sustainability into the design of its projects. This approach enables the company to respond effectively to the needs of the communities, organisations and partners within its value chain.

In recent years, jp.ik has developed initiatives demonstrating how technology can be applied innovatively to solve real challenges and create a positive impact in different educational, social and economic contexts.



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INNOVATIVE PROJECTS

Digital transformation of the electoral process.

jp.ik led a pioneering project in Portugal and Europe to digitally transform the electoral process. Developed for the 2024 European elections, the digital model enabled any voter to cast their ballot anywhere in the country, on the mainland or the islands, removing geographical limitations, reducing abstention and replacing manual, paper-based processes.

The solution combined secure and robust hardware, dedicated software, full device traceability and a highly complex nationwide logistics operation, developed in collaboration with public entities and technology partners.

The project significantly strengthened electoral security, transparency and integrity, ensuring full device traceability and reducing the risk of fraud.

This operation demonstrated jp.ik’s capacity to design and execute critical, large-scale technology projects with nationwide impact, marking a significant milestone in the digital modernisation of Portugal’s public sector. The results translated into clear advances in operational efficiency, accessibility and sustainability, while strengthening confidence in the democratic process.



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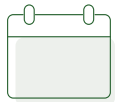
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Ceibal and jp.ik

jp.ik participates in the Ceibal Project, one of the world’s most widely recognised public initiatives for the digital transformation of education.



Start Year
2007



Location
Uruguay



jp.ik Partnership
Since 2009

Launched in Uruguay in 2007, Ceibal, an acronym for Conectividad Educativa de Informática Básica para el Aprendizaje en Línea, implements the “One Laptop per Child” model, ensuring universal access to technology within the education system.

The initiative aims to ensure that all students and teachers in the country’s public schools have access to a laptop, internet connectivity and digital educational resources, supported by a pedagogical framework and ongoing assistance for teachers. The programme stands out for its national scale, strategic vision and structural impact on digital inclusion and the quality of education.

Since 2009, jp.ik has been a technology partner to the programme, contributing to different areas of its implementation. The company’s involvement has included the supply of computers, product development and industrialisation, project management, strategic planning, logistics and after-sales support services.

Throughout this collaboration, jp.ik has helped expand access to technology and connectivity in schools, supporting the provision of digital tools and content that strengthen teaching practices and the learning experience of students and teachers across the country.



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UNOPS and jp.ik

Technological modernisation and integration of digital educational tools in Argentina.

01

SELECTION THROUGH AGREEMENT

Long-term agreement with UNOPS and the Argentine education authorities

02

PRODUCTION AND SUPPLY

Development and adaptation of educational devices

03

ONGOING IMPLEMENTATION

Logistics coordination and operational technical support

jp.ik participates in a project developed in collaboration with the United Nations Office for Project Services (UNOPS) and education authorities in Argentina, aimed at modernising school technology and integrating digital tools into education.

As part of this initiative, the company was selected under a long-term agreement to contribute to the production and supply of educational devices, as well as the technical and operational support associated with their implementation.

jp.ik’s involvement includes device development and adaptation, logistics coordination and operational monitoring across different regions of the country, ensuring that the technological solutions meet the needs of the education system. The company remains involved in this initiative, contributing to the digitalisation of education and expanding access to technology in Argentine schools.

To discover more about these and other innovative jp.ik projects, visit our website:

www.jp.ik.com



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INNOVATIVE SOLUTIONS

EMA Solutions (Educational Modular Area)

A space designed to meet the needs of today and tomorrow.

jp.ik goes beyond a robust hardware portfolio. In the field of educational infrastructure, and in response to the global shortage of schools, jp.ik has distinguished itself through its EMA solution, developed to meet community needs, particularly in remote and/or resource-constrained settings.

Social and educational impact

The EMA solution stands out for its modularity, rapid deployment and promotion of sustainability. It was designed as a versatile solution that can take different forms, including a classroom, laboratory, community space or training centre.

It brings quality education to communities with limited access to school infrastructure, contributing to inclusion and the digital transformation of education.



01

Solution incorporating sustainable practices

It includes solar panels to ensure the solution's energy autonomy.

02

Modular and scalable solution

The system allows spaces to be adapted, expanded or reconfigured according to the needs of communities and educational projects.

03

Complete learning environments

It combines physical infrastructure, technology and furniture to create classrooms equipped to support modern teaching and learning models.

04

Resilient infrastructure

Designed to operate in challenging settings, with raised structures, durable materials and solutions suited to different climatic conditions.

05

Social and educational impact

It brings quality education to communities with limited access to school infrastructure, contributing to inclusion and the digital transformation of education.

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IK DIGITAL INCUBATOR

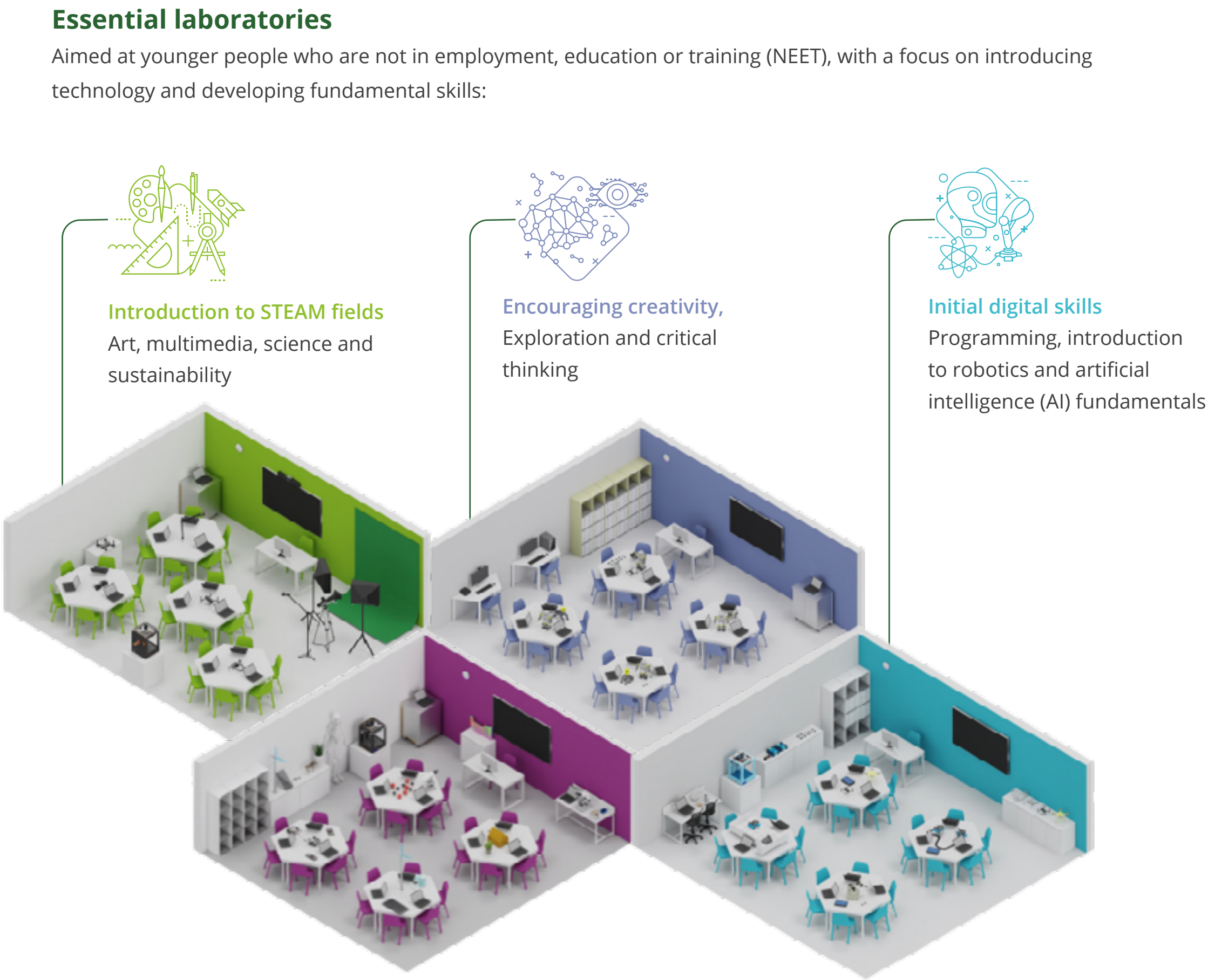
Digital labs empowering generations

The IK Digital Incubator furthers the ambition of equipping students and adults with essential digital skills, ensuring a continuous link between infrastructure, technology and human development.

This initiative is dedicated to developing digital skills through technology laboratories designed to prepare different audiences for the challenges of the digital economy. These spaces combine educational technology, practical methodologies and immersive learning environments, covering fields such as science and sustainability, artificial intelligence, robotics, art, multimedia and other STEAM disciplines.

With an approach centred on digital inclusion, the initiative helps reduce inequalities in access to technology and promotes lifelong learning opportunities, supporting the digital transition and human, social and economic development.

The solution is structured around two complementary levels, enabling continuous progression from technological initiation to specialisation and professional reskilling.



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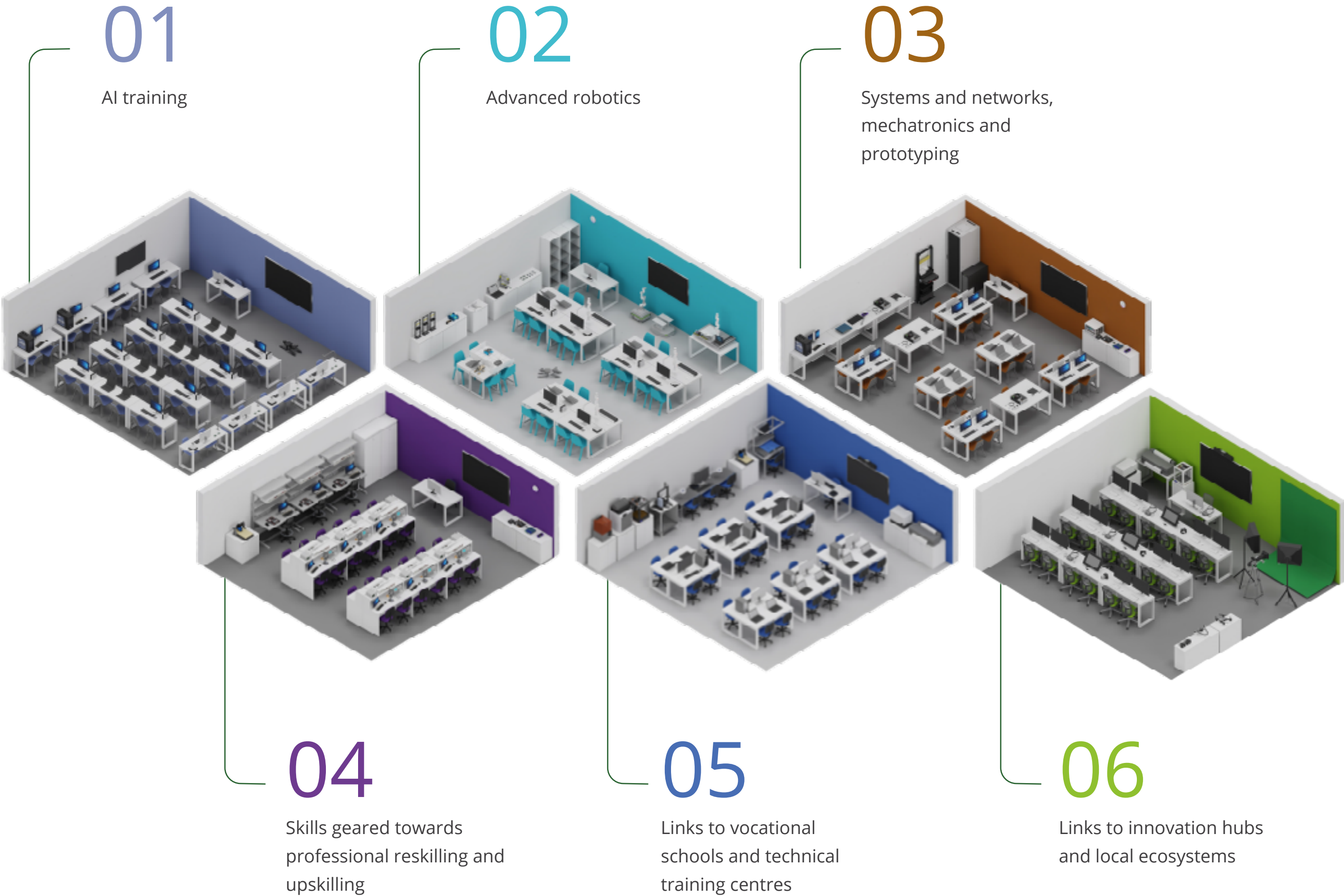
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IK DIGITAL INCUBATOR

Specialised laboratories
(Advanced)

Designed for older learners and technical and vocational education and training (TVET), with a focus on specialisation:



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IKES

Inspiring Knowledge Educational Software with AI integration

Inspiring Knowledge Educational Software (IKES) is the suite of educational software developed by jp.ik, bringing together applications and tools from a range of partners across the EdTech ecosystem. The package was designed to provide students and teachers with a complete, secure digital environment that is ready to use from the outset.

IKES can be integrated into jp.ik devices, ensuring that users have immediate access to a set of carefully selected and pedagogically validated applications without requiring additional downloads. All applications are tested, configured and prepared in advance to operate as soon as the device is switched on for the first time, providing a safe and efficient educational experience aligned with the needs of contemporary education.

IKES integrates tools that support different areas of learning, including classroom collaboration, digital creativity, Science, Technology, Engineering and Mathematics (STEM) resources, device management and security. In this way, it helps students and teachers develop essential 21st-century skills such as critical thinking, problem-solving, collaboration and digital literacy.

In 2025, as part of the platform's continuous development, IKES began integrating AI-based solutions. These tools support the creation of educational content, document analysis and intelligent access to information. Many of these features operate locally on the device, ensuring high levels of privacy, security and control over data, which are particularly important considerations in educational and institutional settings.

With this development, IKES has consolidated its position as an integrated technology ecosystem for education, combining educational software, creative tools, STEM resources and artificial intelligence in a single digital environment.

Explore all products and solutions on the jp.ik website.

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CORPORATE GOVERNANCE

The integration of sustainability into the company’s strategic decision-making processes and day-to-day management is ensured by jp.ik’s corporate governance mechanisms.

Responsibility for sustainability matters is considered a strategic element of jp.ik’s activities and is assumed at the highest level, with the aim of ensuring alignment with business objectives, long-term value creation and responsible conduct across environmental, social and governance matters.

jp.ik’s governance structure promotes clear oversight, the objective definition of responsibilities and regular monitoring mechanisms, ensuring that sustainability initiatives are properly planned, implemented and consistently monitored over time.

The Board has ultimate responsibility for the company’s strategic direction, including the integration of sustainability matters into the business strategy and decision-making process, ensuring that they are considered at the highest level of governance.



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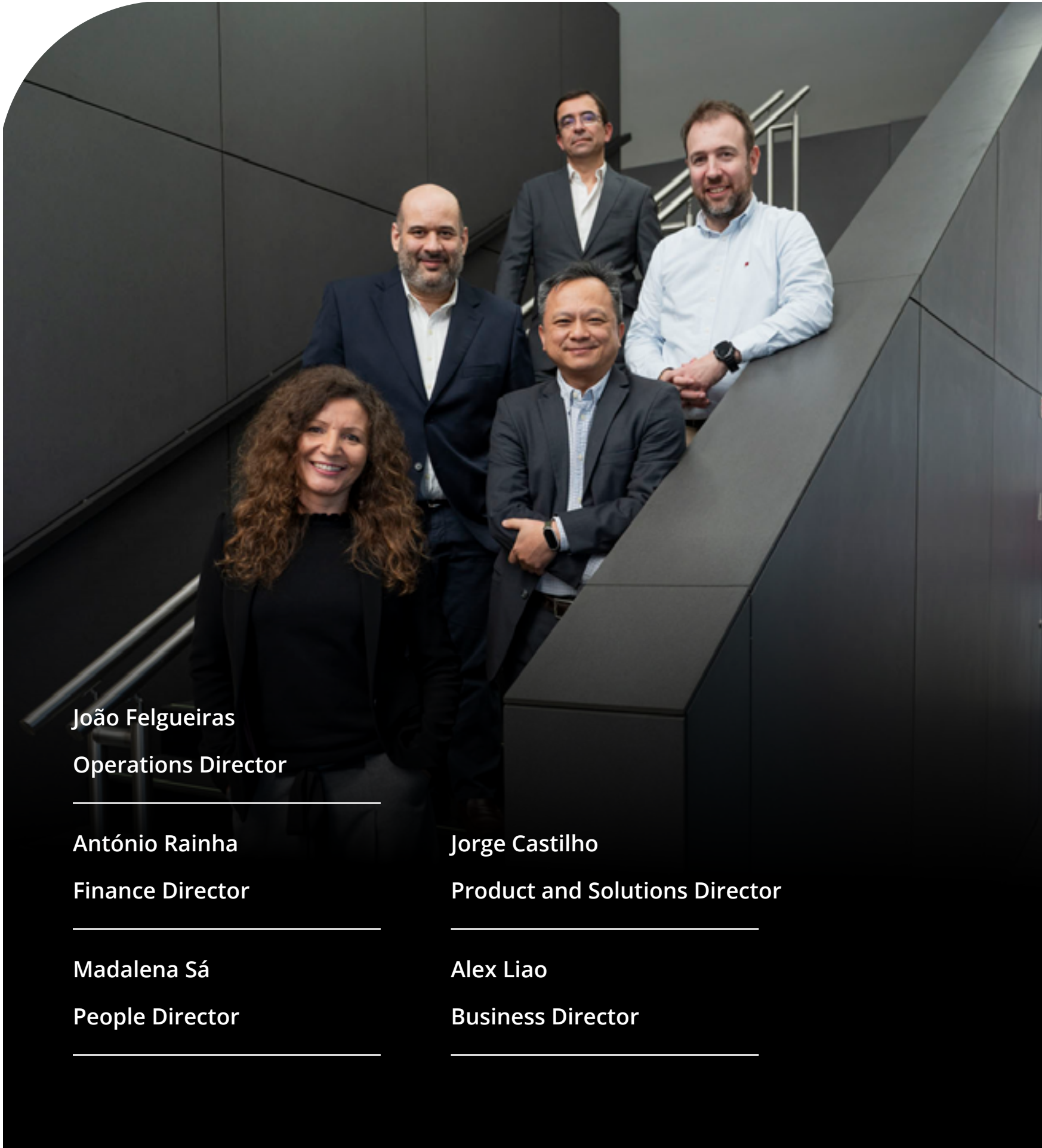
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jp.ik Management Team

The Management Team is responsible for the company's operational management and for implementing the strategic decisions defined by the Board, including those related to sustainability. Its members are presented below.



João Felgueiras

Operations Director

António Rainha

Finance Director

Madalena Sá

People Director

Jorge Castilho

Product and Solutions Director

Alex Liao

Business Director



Jorge Sá Couto

Chairman

Madalena Sá

People Director

Carla Araújo

Management System Officer

Lídia Duarte

Product Certifications Specialist

Anita Couto

Brand Manager

Mariana Castro

Compliance Officer

João Paulo Sá Couto

CEO

Sustainability Committee

jp.ik strengthened its approach to sustainability by establishing a Sustainability Committee, created to systematically discuss the company's sustainability strategy and reinforce internal accountability. The Committee ensures that **environmental, social and governance (ESG) impacts, risks and opportunities (IROs) are addressed**, enabling material matters to be identified, assessed and managed through a preventive and informed approach to the various sustainability topics.

The Committee is also responsible for monitoring, defining, implementing and developing sustainability practices and initiatives, ensuring continuous alignment between the sustainability strategy and business management.

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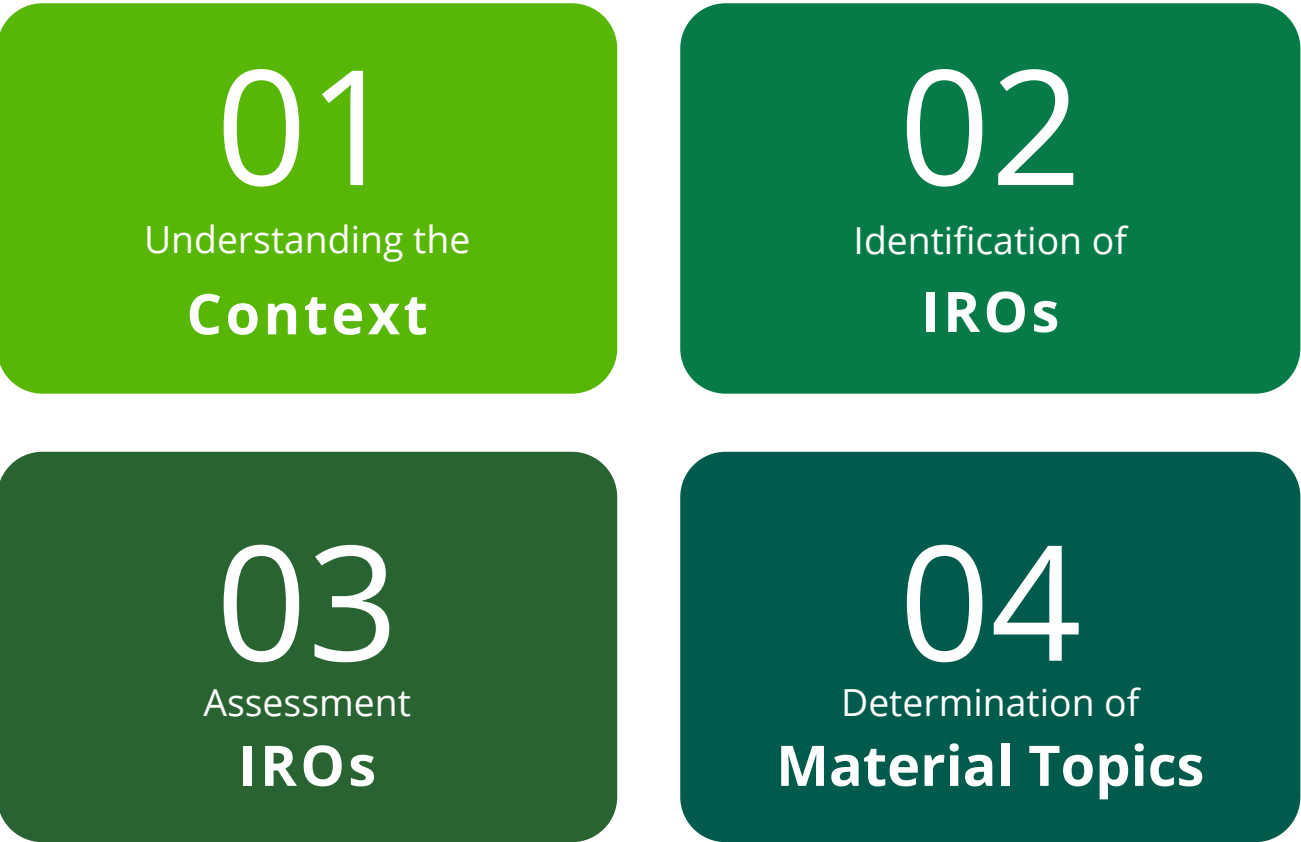
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DOUBLE MATERIALITY ASSESSMENT

Directive (EU) 2022/2464 of the European Parliament and of the Council strengthened and modernised corporate sustainability reporting requirements. In 2024, jp.ik conducted its first materiality assessment, following the fundamental principles and methodological approach defined in ESRS 1: General Requirements and EFRAG IG 1: *Materiality Assessment*.

Stages of the Double Materiality Process



The double materiality assessment was conducted within the framework of the European Sustainability Reporting Standards (ESRS), covering environmental, social and governance dimensions. Structured in four stages, the process culminated in the identification and definition of the company's material topics.

The context **assessment involved** an integrated analysis of the sector and jp.ik's positioning to identify the company's main **impacts, risks and opportunities** (IROs) over the short, medium and long term. This work involved analysing the business model, organisational structure, internal operations, business relationships and legal and regulatory framework; mapping critical activities and flows across the value chain; identifying internal and external stakeholders to gather relevant perspectives; and benchmarking sector peers and sector-analysis frameworks. Together, these elements provided a comprehensive and well-founded view of jp.ik's operating and sector context, enabling the identification of **IROs** related to the environmental, social and governance dimensions of the ESRS, as well as other sector-specific topics.

The **IROs** were assessed by internal experts and external stakeholders selected for their relevance and knowledge of the company's activities and their impact on sustainability topics. The selection was based on technical, strategic and operational expertise. The IROs were assessed using severity/magnitude criteria on a scale from 0 to 5 and likelihood criteria on a scale from 0.25 to 1.

Following calibration of the initial results, quantitative thresholds were set (fourth **quintile - impact materiality: 3.61 and financial materiality: 10.08**) to determine the material IROs.

Across the value chain, 146 impacts, 135 risks and 100 opportunities were analysed, of which 80 were classified as material: **30 impacts, 28 risks and 22 opportunities** ([Double Materiality Results - Description of material IROs](#)).

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STAKEHOLDER ENGAGEMENT

jp.ik maintains continuous, structured and transparent relationships with its stakeholders, ensuring a consistent understanding of their expectations, needs and contributions to sustainable value creation.

jp.ik manages its stakeholder relationships using a power-interest matrix, which makes it possible to understand each stakeholder's influence over the company and their level based on the level of interest they demonstrate in its activities. Groups with a high degree of power and interest are managed more closely, ensuring continuous dialogue and rapid responses to their needs. Stakeholders with a high level of interest but lower power are kept satisfied and engaged regularly, while those with greater power and lower interest receive periodic, targeted information. Finally, groups with lower power and interest are monitored in proportion to their impact. This identification and assessment are reviewed annually, ensuring that the stakeholder map reflects changes in jp.ik's context, sector and institutional relationships. stakeholders reflects changes in jp.ik's context, sector and institutional relationships.

This framework makes it possible to prioritise efforts and tailor engagement mechanisms to the profile of each stakeholder, ensuring that expectations are managed in a proportionate, efficient and consistent manner. Stakeholder interaction takes place through multiple channels, including digital communication such as email, the corporate website, social media and the intranet; in-person meetings; workshops; technical support; audits; certification processes; surveys; and business and institutional meetings, among others. In this way, the company ensures transparent, continuous interactions tailored to the needs of each group. These mechanisms not only enable relevant information about jp.ik's performance to be shared, but also gather input that builds trust, strengthens value creation and ensures strategic alignment. The [table](#) presents jp.ik's relevant stakeholders, their topics of interest and the engagement channels used.

jp.ik stakeholder power-interest matrix



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jp.ik's relevant stakeholders: topics of interest and engagement channels

Stakeholders	Topics of interest	Engagement channels
Stakeholders	Strategy; financial performance; ethics; ESG risks and opportunities; sustainability culture; and climate risk management	Board meetings; general meetings; and business committees
Customers	Quality of products and solutions; environmental certifications; innovation; ethics and transparency; expectation management; energy efficiency;	Meetings; surveys; email; formal requests; and corporate events
Primary suppliers (Products and raw materials)	Contractual compliance; technical requirements; climate risk; resource efficiency; and sustainability in the supply chain	Meetings; technical sessions; and annual supplier assessment
Carriers (logistics operators)	Meeting deadlines; operational and quality requirements; ethics; transparency; and logistics	Regular meetings; customer feedback; specifications; and operational monitoring
Employees	Working conditions; Occupational Health and Safety (OHS); training; stability; remuneration; communication and participation; and work-life balance	Surveys; Teams; email; intranet; internal meetings; and awareness-raising initiatives
Community	Environmental impacts; social responsibility; reputation; and agents of change in addressing climate change	Corporate communication; sustainability initiatives; and social media
Financial institutions	Financial stability; ESG risks; business opportunities; transparency; and financial performance	Regular meetings; financial statements; and cash-flow plans
Insurance providers (business)	Risk management; impact mitigation; prevention; ESG compliance; and operational responsiveness	Meetings; market consultations; and corporate communication

In addition to its ongoing interactions, jp.ik conducts structured stakeholder engagement whenever it carries out specific exercises, such as the double materiality assessment, ensuring that the input gathered reflects an external view of the impacts associated with the company's activities.

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SUSTAINABILITY STRATEGIC PLAN

Defining a sustainability strategy is essential to ensure that the priorities identified through the double materiality assessment are translated into clear guidance for management and business development. At jp.ik, this strategy is structured around the three environmental, social and governance (ESG) pillars, which frame the areas of action considered critical to strengthening competitiveness, ensuring regulatory compliance, creating sustainable value and responding to the expectations of customers, employees, partners and other stakeholders. Each pillar incorporates the material topics most relevant to the company, taking into account the technology and education context in which it operates.

jp.ik's strategic pillars

ENVIRONMENT	SOCIAL	GOVERNANCE
Drive technological progress without compromising the environment: mitigate the impacts of climate change, reduce pollution and adopt circular economy principles in technological solutions.	View people as the foundation of the company's success: ensure they have the best working conditions in a healthy and safe environment. Meet the needs of customers and communities, contributing to a technologically advanced and therefore more inclusive society.	Continue to innovate while always fostering a culture of integrity.
Climate change Environmental footprint (directly attributable and value-chain GHG emissions), energy management and efficiency in operations and product use.	Own workforce Employment stability, health and safety, skills and development.	Business conduct: anti-corruption and anti-bribery, whistleblower protection, responsible payment practices, supplier due diligence and compliance.
Pollution Management of substances of concern, REACH/ RoHS compliance, prevention of spills and emissions, and rigorous management of hazardous waste and e-waste.	Consumers and End-users Privacy and data protection, product and user safety, non-discrimination, access and digital inclusion, and responsible communication.	
Circular Economy Eco-design, repairability, extended useful life, take-back/refurbishment, more sustainable packaging and maximised recycling.		

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The Sustainable Development Goals (SDGs) play a central role in this strategy, guiding the company towards global priorities that align with its purpose as an agent of positive transformation and integrate responsibility, innovation and impact. Priority was given to the SDGs that best reflect the challenges and opportunities identified in the education technology and information and communication technology sectors.

4

QUALITY
EDUCATION



Reflects the essence of the company, which is based on developing technological solutions that promote access to education, digital inclusion and the empowerment of teachers and students.

12

RESPONSIBLE
CONSUMPTION
AND PRODUCTION



Integrates circular economy and pollution management principles, ensuring that products are designed to reduce waste, extend their useful life and minimise environmental impacts.

8

DECENT WORK AND
ECONOMIC GROWTH



Reinforces the commitment to safe working conditions and responsible practices across the value chain, ensuring that economic growth is accompanied by respect for human rights.

13

CLIMATE
ACTION



Addresses the global challenge of climate change by reducing GHG emissions, improving energy efficiency and decarbonising the value chain.

jp.ik’s sustainability strategy ensures a coherent and integrated view of ESG priorities, ensuring that its future development is conducted responsibly, in line with the company’s purpose and the challenges facing the sector. The strategic plan links material topics to the company’s strategic actions, defining initiatives, targets and performance indicators that guide its development and monitoring.



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POLICIES

Quality

The [Quality Policy](#) reinforces the company's commitment to developing sustainable and innovative technological solutions, operating with ethics, integrity and a customer focus.

Environment

The [Environment Policy](#) reinforces the commitment to promoting technological progress responsibly while protecting the environment. The company works to prevent environmental impacts, use natural resources rationally, improve energy performance, strengthen efficiency and resilience to climate change, and manage resources and waste in accordance with circular economy principles, contributing to a more sustainable future.

Social

The [Social Policy](#) affirms the commitment to ensuring safe, healthy and inclusive working conditions and respect for human and labour rights.

Minerals

The [Responsible Minerals Sourcing Policy](#) sets out the requirements related to the sourcing of products, components and materials containing tin, tungsten, tantalum, gold (3TG) and cobalt, and clarifies suppliers' responsibilities when cooperating with jp.ik in accordance with this Policy.

Corruption Prevention

The [Anti-corruption Policy](#) establishes the company's commitment to the highest standards of integrity, defining principles, rules of conduct and control mechanisms intended to prevent, detect and sanction acts of corruption and related offences.

Whistleblowing

The [Whistleblowing Policy](#) establishes a set of rules governing the process for receiving, recording and handling reports of breaches, in accordance with the applicable legal provisions and the rules, principles and values set out in the Code of Ethics and Conduct and the Anti-corruption Policy.



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CERTIFICATIONS

From quality management to combating corruption, every certification reflects a concrete, measurable and verifiable commitment that is independently audited.



ISO 9001

ISO 9001 certification, obtained in 2005, reinforces the company's commitment to operational excellence, customer satisfaction and continuous improvement. Aligned with the Quality Policy, this certification ensures rigorous processes, integrity in information management, evidence-based decision-making and a culture focused on efficiency, innovation and compliance with legal and regulatory requirements.

ISO 14001

With ISO 14001 certification, obtained in 2021, jp.ik has consolidated the integration of environmental responsibility into its business strategy. The certification reflects the commitment expressed in the Environmental Policy, covering impact prevention, the efficient use of resources, the adoption of circular economy practices and adaptation to climate change. The Environmental Management System promotes continuous improvement in environmental performance, in line with international best practices.

ISO 45001

ISO 45001 certification, obtained in 2024, reinforces the company's commitment to safe and healthy working conditions, as established in the Social Policy. This system ensures the identification and mitigation of risks, active employee participation, accident prevention and the creation of a working environment based on everyone's safety and well-being.

ISO 50001

ISO 50001 certification, obtained in 2024, demonstrates jp.ik's commitment to improving energy performance and operational efficiency. Fully aligned with the Environmental Policy, this certification promotes the optimisation of energy consumption, investment in more efficient technologies and the integration of practices that contribute to the responsible and efficient use of energy.

ISO 37001

ISO 37001 certification, obtained in 2025, reinforces the company's commitment to the highest levels of business ethics and the highest anti-bribery standards, fostering a transparent environment and maintaining the trust of employees and stakeholders. ISO 37001 is an international standard that specifies the requirements for an anti-bribery management system, providing a set of measures and controls designed to prevent, detect and respond to bribery within organisations. It applies to public- and private-sector entities of any size, helping them structure policies, procedures, risk assessments, due diligence, training and reporting mechanisms, while demonstrating through certification their commitment to integrity, transparency and compliance with anti-corruption laws.

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PRODUCT CERTIFICATIONS



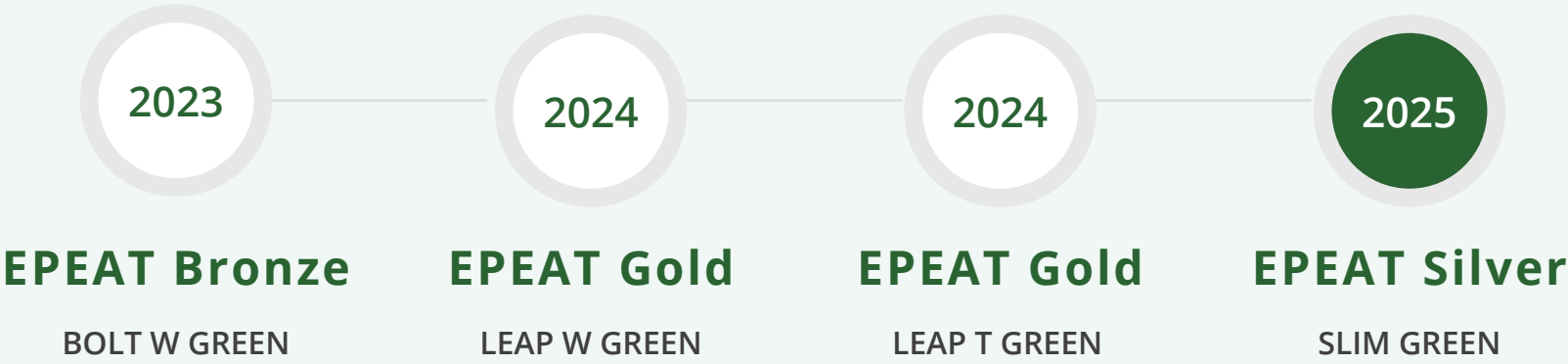
EPEAT Registration

In recent years, jp.ik has strengthened the development of technologically advanced products with improved environmental and social performance, based on criteria covering the responsible selection of materials, energy efficiency, restrictions on hazardous substances, design for reuse and recycling, the use of sustainable packaging and the promotion of responsible practices across the supply chain.

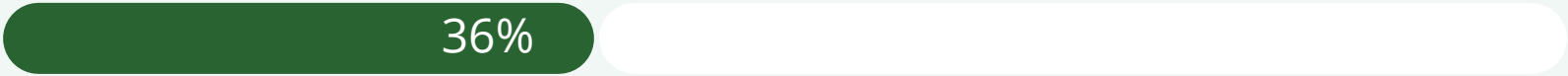
In this context, the company has registered several devices with EPEAT, a global system for assessing and registering electronic products managed by the Global Electronics Council (GEC) and recognised as a Type I environmental label under ISO 14024.

Since 2023, jp.ik has registered three laptop models in Portugal at EPEAT Bronze and Gold levels and one desktop model at EPEAT Silver level, demonstrating that its products are aligned with internationally recognised environmental and social criteria.

In 2025, EPEAT-registered products accounted for 36% of the models in the company’s portfolio, demonstrating the progressive and systematic integration of sustainability criteria into the development and commercialisation of its technological solutions. The current list of registered jp.ik products is available in the official [EPEAT Registry](#).



EPEAT-registered products





Energy Star

With regard to product energy efficiency, jp.ik also ensures compliance with the requirements of the ENERGY STAR programme, an international initiative developed by the U.S. Environmental Protection Agency in partnership with the U.S. Department of Energy, which establishes rigorous energy performance criteria for electronic equipment. Products that meet ENERGY STAR requirements are designed to consume less energy during use and in standby modes, helping to reduce the environmental impacts associated with the use of technology equipment. Integrating these requirements into the component development and selection process enables jp.ik to provide more efficient technological solutions aligned with international energy-efficiency best practices. In 2025, ENERGY STAR-certified devices represented 45% of the models in the company's portfolio, reinforcing its commitment to continuously improving the energy performance of its products. Further information about the programme and its technical criteria is available on the official [ENERGY STAR](#) website.

ENERGY STAR-certified products



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04 ENVIRONMENT

In 2025, jp.ik reinforced its commitment to the continued decarbonisation of its activities, with the year marked by concrete reductions in energy consumption and greenhouse gas emissions. jp.ik achieved significant results that reinforce its sustainability strategy and ambition to contribute to the transition to a low-carbon economy.

Key indicators

Fossil fuel consumption (2019 baseline)

- 57%

Grid energy consumption (2019 baseline)

- 45%

100%

GREEN ENERGY ACROSS
FACILITIES
SINCE 2022

- 12 t

Reduction in the use of
plastic and PE foam

CLIMATE CHANGE

Climate change is one of the greatest global challenges of our time. For a company such as jp.ik, this topic is particularly relevant given the responsibility to lead sustainable practices in a highly innovative, technology-driven sector.

Defining and implementing a sustainability strategy centred on decarbonising activities is an essential step in mitigating the effects of climate change. By adopting measures such as using renewable energy and promoting the circular economy, the company not only reinforces its environmental commitment but also drives innovation and operational efficiency.

jp.ik has defined a progressive decarbonisation strategy aligned with global sustainability goals and its commitment to helping mitigate climate change. The company has therefore been implementing structured initiatives covering energy efficiency, management system certification, internal capacity-building and stronger planning and monitoring mechanisms.

In terms of energy efficiency, the journey that began in 2017 with the installation of LED lighting and awareness signage progressed in 2021 to include renewable energy through the installation of solar panels. In 2024, energy assessments conducted in connection with ISO 50001 certification made it possible to define and implement rationalisation plans that strengthened the efficient management of infrastructure and consumption.

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The company has therefore invested consistently in strengthening its management systems. It implemented ISO 14001 in 2021 and obtained **ISO 50001** certification in 2024. In 2025, it reinforced this commitment through further investment in consolidating **the Energy Management System**, promoting practices aligned with the continuous improvement of energy performance. Equally important, employee training and awareness are a fundamental pillar, supported by annual initiatives dedicated to energy rationalisation that ensure good practices are shared and the team is engaged in the company's environmental objectives.

With regard to planning and monitoring, 2025 was marked by significant progress in implementing mechanisms to **monitor the energy efficiency of products, processes and facilities**. In addition, energy performance indicators, actions and targets associated with significant energy **uses were defined to monitor consumption and carry out energy assessments**, alongside the continuous **monitoring of results and identification of deviations and critical points**.

Additional investment was also made in energy **monitoring and control solutions**, including the installation of smart meters, distribution transformer controllers and supplementary meters. At the same time, lighting was replaced and upgraded with even more efficient lamps, ensuring lower consumption and greater energy rationalisation

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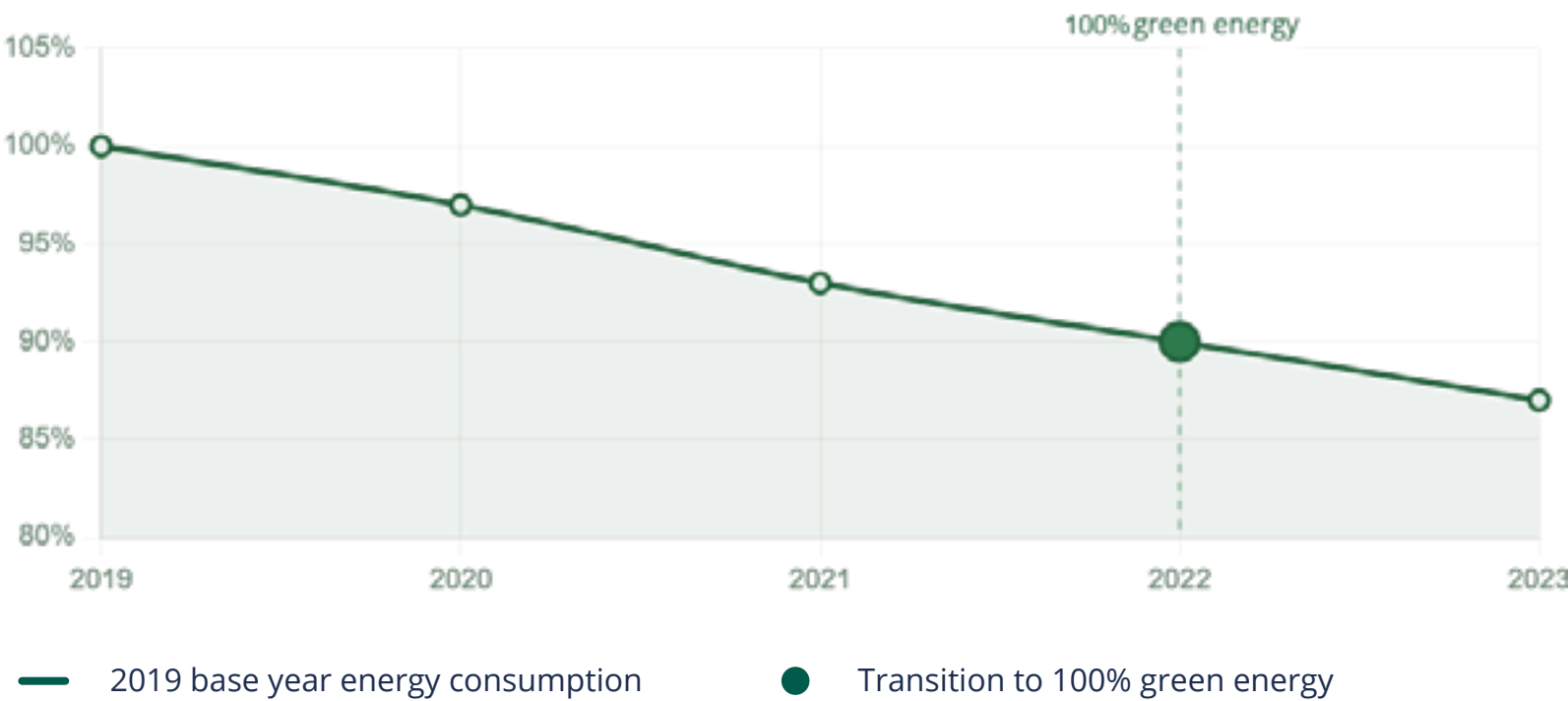
ENERGY CONSUMPTION

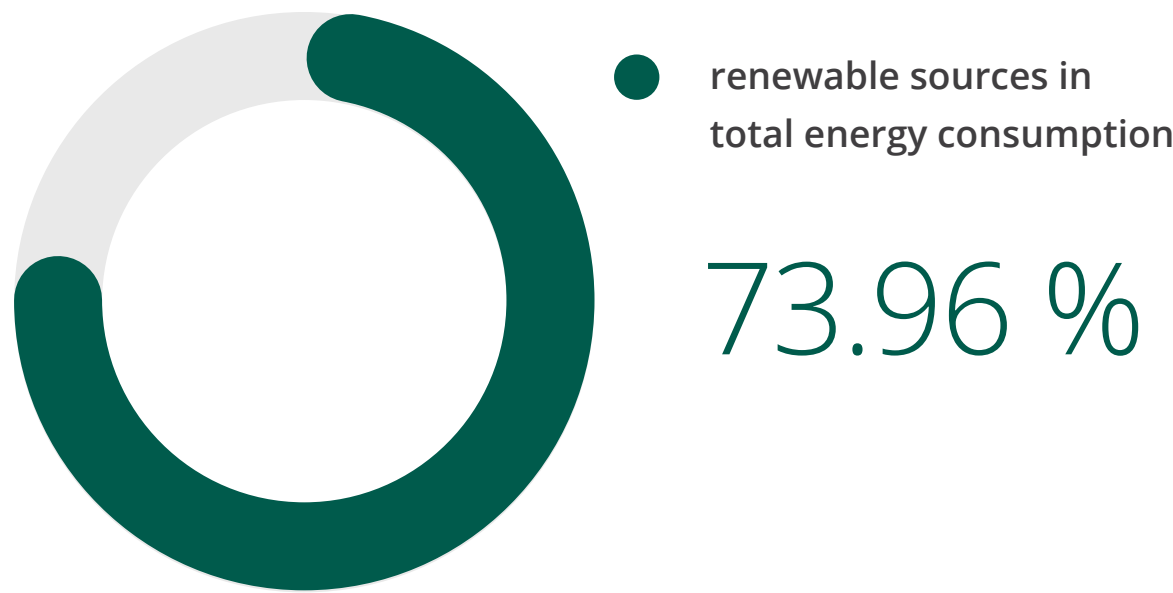
In recent years, jp.ik has taken significant steps to reduce its emissions, demonstrating that environmental and operational performance can progress together.

In 2021, the company reinforced its commitment to sustainable mobility by renewing its fleet with hybrid and electric vehicles, complemented by the installation of electric vehicle charging points at its facilities. Additional points were installed in 2023 in response to growing employee needs. These charging points are available to all employees, encouraging the adoption of cleaner solutions.

The year 2020 was atypical due to the COVID-19 pandemic, which required lockdowns and naturally reduced fuel consumption. However, a **significant and consistent reduction has been observed since 2021**, driven by the change in the fleet. Compared with the 2019 baseline, **fossil fuel consumption fell by 57%**, reflecting the positive impact of the measures implemented and the company's commitment to transitioning to a fully electrified fleet.

The company is also committed to energy efficiency and has made promising progress in this area. **Energy consumption has fallen by approximately 13% since 2019** as a result of the strategic focus on optimising internal operations. In 2022, jp.ik successfully completed its transition to **100% green energy consumption across its facilities**.





Total energy consumption results from activities owned and controlled by the company, in accordance with the organisational boundaries used to calculate Scope 1 and 2 emissions.

In 2025, jp.ik’s energy consumption was approximately 78.5 MWh. As shown in the table, renewable sources accounted for 74% of total energy consumption, with non-renewable consumption limited to petroleum products used both by the fleet and in stationary sources, namely diesel for the generator.

Energy consumption by source (2025)

Fossil energy consumption (MWh)	20.44
Coal and coal products	0.00
Crude oil and petroleum products	20.44
Natural gas	0.00
Other fossil sources	0.00
Purchased or acquired electricity, heat, steam and cooling from fossil sources	0.00
Nuclear energy consumption (MWh)	0.00
Renewable energy consumption (MWh)	58.03
Fuels from renewable sources	0.00
Purchased or acquired electricity, heat, steam and cooling from renewable sources	36.41
Renewable energy generated and consumed by the company	21.62
Total energy consumption (MWh)	78.47
Share of fossil sources in total energy consumption (%)	26.04%
Share of nuclear energy consumption in total energy consumption (%)	0.00
Share of renewable sources in total energy consumption (%)	73.96%

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GREENHOUSE GAS (GHG) EMISSIONS

Greenhouse gas (GHG) emissions were calculated in accordance with the **GHG Protocol** methodology and considering entities under operational control.

Scope 1 emissions relate to jp.ik’s direct emissions from fuel use in both stationary and mobile sources, as well as refrigerant gases. In 2025, total Scope 1 emissions amounted to approximately 6.7 tCO₂e.

For Scope 2, the company has implemented consistent measures since 2017 to reduce **energy consumption from non-renewable sources and increase energy efficiency, achieving** a 100% reduction in non-renewable grid electricity consumption between 2022 and 2025. Scope 2 emissions have been zero since 2022 as a result of purchasing energy exclusively from renewable sources.

This achievement reflects jp.ik’s commitment to the **energy transition and reducing its environmental impact.**

Total GHG emissions - Scopes 1, 2 and 3 (2025)



With regard to Scope 3 emissions, the category contributing most to jp.ik’s indirect value-chain emissions is “Purchased goods and services”, representing **approximately 84%** of the total. Within this category, the purchase of computers accounts for the majority of emissions, at **7 176.18 tCO₂e**. Among services, general logistics services (insurance, reinsurance and pensions) were responsible for **77.11 tCO₂e**, followed by maintenance and repair services (installation of machinery and equipment), which accounted for **40.48 tCO₂e**.

In 2025, jp.ik’s Scope 3 emissions amounted to **8 707 tCO₂e**.
GHG intensity in 2025 was 264 tCO₂e/€m.

Total GHG emissions - Scopes 1, 2 and 3 (2025)

Scope 1 (tCO2e)	6.73
Stationary combustion emissions	0.37
Mobile combustion emissions	4.84
Fugitive emissions	1.53
Scope 2 (location-based) (tCO2e)	2.75
Scope 2 (market-based) (tCO2e)	0,00
Scope 3 (tCO2e)	8 706.46
Cat. 1 - Purchased goods and services	7 293.76
Cat. 2 - Capital goods	2.72
Cat. 3 - Fuel- and energy-related activities (not included in Scopes 1 and 2)	4.05
Cat. 5 - Waste generated in operations	0.03
Cat. 6 - Business travel	263.43
Cat. 7 - Employee commuting	59.33
Cat. 9 - Downstream transportation and distribution	112.33
Cat. 11 - Use of sold products	966.56
Cat. 12 - End-of-life treatment of sold products	4.25
Total emissions (tCO2e)	8713.20

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POLLUTION

jp.ik is not subject to national legal or regulatory requirements requiring it to report pollutant emissions to the competent authorities. Even under its Environmental Management System, there is no obligation to publicly disclose pollutants emitted to air, water and soil or their respective quantities.

However, jp.ik recognises that its value chain, particularly the electrical and electronic components sectors, may involve substances with a potentially significant environmental impact. These include volatile organic compounds (VOCs), used in cleaning processes, and microplastics from polymeric materials. Improper management of these pollutants can compromise air quality, contaminate water resources and degrade soil integrity.

To mitigate these risks, jp.ik implements **control mechanisms and collaborates with suppliers**, ensuring the **adoption of environmental standards designed to reduce atmospheric emissions, prevent water pollution and minimise** impacts on soil. These standards help significantly reduce water, air and soil pollution, particularly by restricting and replacing hazardous substances, improving recycling and preventing waste throughout product life cycles, thereby contributing to the protection of human health and the environment.

This commitment is reinforced by **ISO 14001 certification**, which ensures environmental management aligned with international best practices, and by compliance with legislation ^{1 2 3 4}. In addition, jp.ik carries out periodic audits and continuous monitoring to ensure compliance with these requirements and promote the **continuous improvement of environmental performance**.

Accordingly, jp.ik promotes a **sustainable and transparent approach aligned with international best practices**, covering the full life cycle of products and processes, from design and development through to end-of-life treatment.

(1) RoHS - Directive 2011/65/EU: Restricts the use of heavy metals (lead, mercury, cadmium and hexavalent chromium) and certain flame retardants and plasticisers in electronic equipment.

(2) REACH - Regulation (EC) No 1907/2006: Requires specific authorisation for the use of substances of very high concern (SVHCs) in order to protect human health and the environment, encouraging their substitution with safer alternatives.

(3) Batteries and Waste Batteries - Regulation (EU) 2023/1542: Establishes sustainability requirements, including carbon footprint, minimum recycled content and limits on hazardous substances, with a view to reducing the environmental impact of batteries throughout their life cycle.

(4) Packaging and Packaging Waste - Regulation (EU) 2025/40: Establishes harmonised rules to reduce the environmental impact of packaging, imposing requirements on material minimisation, recyclability, minimum recycled content and restrictions on hazardous substances.



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BIODIVERSITY

jp.ik has a total area of 2 500 m² in Perafita allocated to the various activities supporting its business model. The site includes areas dedicated to business development, product design and development, research and development (R&D), and pedagogical activities, providing appropriate conditions for innovation, collaboration and continuous improvement.

In accordance with environmental standards and international guidelines, including Natura 2000, Key Biodiversity Areas (IUCN), the UNESCO World Heritage Centre, Portugal's National System of Classified Areas (SNAC) and National Network of Protected Areas (RNAP), we confirm that none of our facilities is located in or near biodiversity-sensitive areas.

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WATER

Water is a **natural resource essential** to life and the **balance of ecosystems**. However, access to it is becoming increasingly limited, requiring responsible and sustainable management.jp.ik recognises this challenge and is committed to **implementing practices that promote water efficiency and preserve this resource**.

Withdrawal

At jp.ik, water is withdrawn from groundwater sources within the company's boundaries and from the public water supply (INDAQUA). Groundwater is used exclusively to irrigate green areas, while public water is used for human purposes, including sanitary facilities, changing rooms, social areas, cleaning and laundry. The green areas located within the company's boundaries are extensive, requiring more intensive withdrawal from the borehole during the summer for their maintenance. These areas are irrigated using sprinklers. In 2025, the sprinklers were found to be severely damaged, leading to significant lawn deterioration due to inadequate watering. It was therefore necessary to intensify irrigation, both daily and several times a day, to restore and preserve the garden. At the same time, the sprinkler system underwent a complete overhaul, resulting in a significant improvement in the condition of the lawn.

Following repairs to the system and the start of autumn, the volume of water withdrawn decreased sharply. During the winter, the irrigation system is generally switched off, with only occasional activations to prevent water stagnation in the sprinklers.

Consumption

Water consumption refers to the amount actually used and not returned to the original source.

jp.ik's activities do not include production processes with significant water consumption. Nevertheless, water use is monitored monthly through environmental performance indicators integrated into the environmental management system, certified to ISO 14001. These include monitoring irrigation using timers, periodically checking for leaks, and awareness-raising initiatives through internal publications and digital communication.

This monitoring makes it possible to assess the impact of our operations and identify opportunities for continuous improvement.

Consumption is monitored using readings from the utility provider's meter, and the data are recorded monthly from invoices.

		Water withdrawal (m³)		
		2023	2024	2025
Total	Waters superficiais	0	0	0
	Groundwater	415	534	972
	Seawater	0	0	0
	Produced water	0	0	0
	Third-party water	0	0	0
Total in areas of water stress	Surface water	0	0	0
	Groundwater	415	534	972
	Seawater	0	0	0
	Produced water	0	0	0
	Third-party water	0	0	0

Discharges

Wastewater is discharged into the public sewerage system because it is equivalent to domestic wastewater and therefore does not require specific treatment or licensing. Collection and disposal are provided by INDAQUA through the existing municipal infrastructure.

As this water is equivalent to domestic wastewater, potential environmental impacts such as water and soil contamination are considered to be of limited significance. Nevertheless, the company's control measures include periodic checks of discharge systems, regular cleaning and unblocking, and a preventive maintenance plan.

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CIRCULAR ECONOMY

- 50t REEE
target by 2035
- 100%
waste recycled
annually*
- 85 %
WEEE recycling
rate by 2030

Integrating circular economy principles into product life cycles is now a fundamental strategic pillar for reducing environmental impact and promoting more responsible and sustainable production models. Through a systemic and integrated approach, the circular economy guides decisions from the design and development stage and material selection through to use, useful-life extension and efficient end-of-life management.

By adopting these principles, the company seeks to keep products, components and materials in circulation for as long as possible, minimising the extraction of new resources, reducing waste and promoting solutions that combine performance, innovation and environmental protection.

* Excluding waste equivalent to municipal waste.



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SUSTAINABILITY IN PRODUCT DEVELOPMENT

Design and Development

At the design and development stage, eco-design criteria are incorporated that prioritise **durability, repairability, energy efficiency** and the selection of materials with a lower environmental impact, including post-consumer recycled plastics and sustainably sourced materials. These materials are applied across different product lines, reinforcing a circular economy model based on reducing resource consumption and environmental impact throughout the product life cycle.

The design strategy also incorporates structural standardisation principles, enabling greater reuse of parts, facilitating **maintenance, repair and upgrading**, and helping extend the useful life of devices. These design solutions promote not only efficient material use but also durability and waste reduction.

Material Selection

With regard to chemical management, European Union legal requirements applicable to hazardous substances are incorporated from the design stage and complemented by internal control processes that include lists of prohibited, restricted and declarable substances. **This approach minimises environmental and human-health risks while providing safe products designed for high-quality recycling processes.**

During production, the efficient use of raw materials and energy, waste reduction and the integration of recycled materials are promoted whenever technically feasible, helping reduce the extraction and consumption of natural resources. jp.ik promotes the use of recycled and certified materials, progressively incorporating plastics with 35% or more recycled **content into its products, while approximately 70% of the packaging used contains recycled and certified paper.** Rigorous management of chemicals and hazardous substances applies to 100% of products, packaging and **batteries**, reducing substances of very high concern, facilitating reuse and recycling, and protecting human health and the environment.

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Packaging

Regarding packaging, jp.ik implemented a process to resize the packaging used for its devices, reducing its total volume and the amount of material used by approximately 50%. This optimisation not only makes it possible to transport more devices per container, in both supply and distribution, but also significantly reduces the amount of waste generated throughout the packaging life cycle.

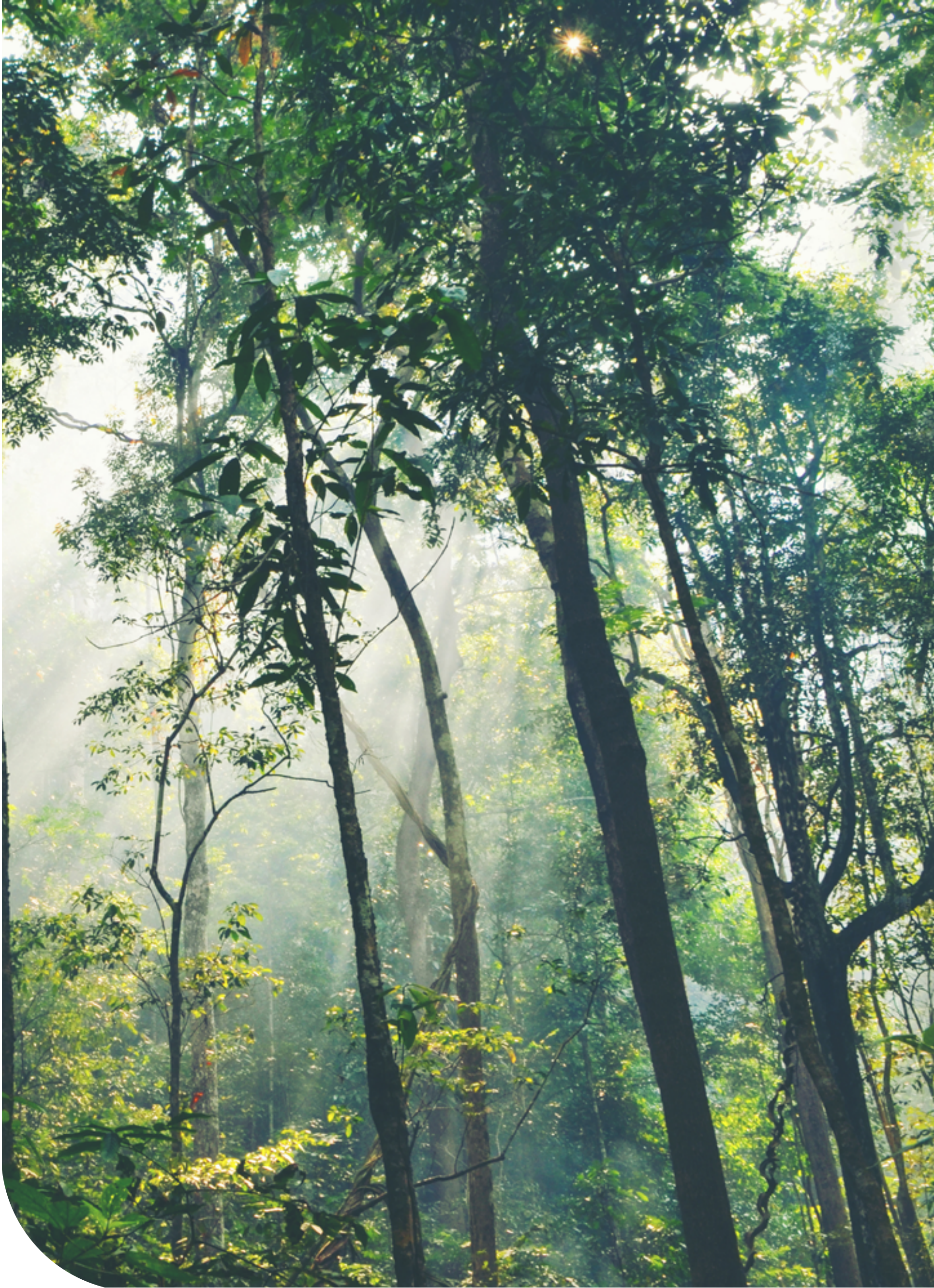
In addition, the adhesive labels used to identify boxes were replaced with direct printing on the cardboard. This measure eliminates an additional source of waste, facilitates packaging recycling and simplifies the production process.

jp.ik has also removed plastic handles from its packaging and, for certain products, polyethylene (PE) foam inserts, which required the cardboard boxes themselves to be structurally redesigned. This measure also helps reduce the use of non-recyclable materials and reinforces the commitment to reducing non-recyclable waste and using materials with a lower environmental impact.

The environmental benefits are significant:

- **12 g per handle**, removed, amounting to approximately 2 tonnes of plastic avoided in 2024 and 2025.
- **52 g of PE foam per unit**, representing approximately **10 tonnes of material eliminated** over the same period.

	2025
No. of certified packages	87 384
No. of BULK packages	7 620
Total no. of packages	87 384
% of certified packages purchased	100%
% of BULK packages	37%



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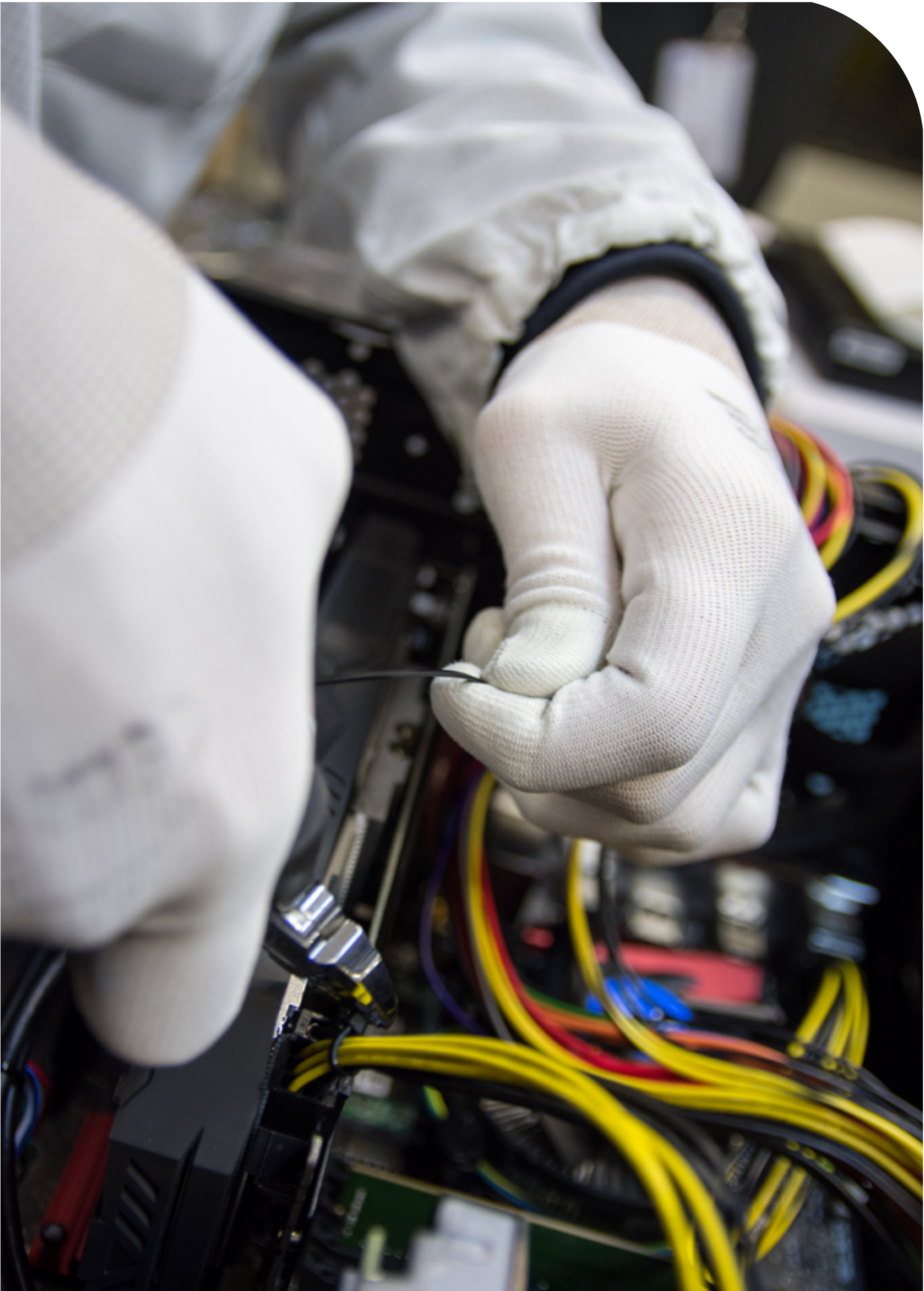
Use and Useful-life Extension

Energy efficiency is integrated from the design stage, ensuring that products are developed in accordance with applicable European Union legal requirements, such as eco-design requirements, and internationally recognised frameworks, including ENERGY STAR requirements. Applicable criteria are met or exceeded to support end-users in reducing energy consumption and associated carbon emissions.

Products are designed for an extended useful life, with durability criteria that reduce failures, **replacements and waste generation**. With an average useful life of seven years, **25% of jp.ik** products have been tested against standards that **assess resistance to dust, water and drops** (IEC 60529 and MIL-STD-810). Repairability criteria ensure easy diagnosis, disassembly, access to parts and the ability to replace and upgrade critical components, preventing premature disposal.

Product End of Life

At the end-of-life stage, easy disassembly, controlled chemical management and design for recycling enable efficient treatment, promoting the reuse, recycling and recovery of materials and reducing the extraction of new resources.



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Waste

jp.ik's participation in managing waste from end-of-life products is based on compliance with the legal obligations applicable in Portugal under Extended Producer Responsibility (EPR) schemes and covers only the following streams: electrical and electronic equipment (EEE), batteries and accumulators, and packaging.

For these streams, jp.ik fulfils its responsibility as a producer by ensuring that products placed on the Portuguese market are duly covered by licensed waste-management systems. These systems are responsible for the separate collection, sorting, treatment, recovery and recycling of waste generated at the end of products' useful life.

Despite the relatively low volume of waste generated, jp.ik remains committed to continuous improvement, promoting recycling and reuse whenever possible. Measures implemented include compactors for paper and plastic, temporary containers and a recycling centre, awareness campaigns on waste, water and energy, and continuous monitoring and quantification of waste by type and destination. The company does not operate its own take-back or collection systems but fulfils its obligations through the relevant waste-management entities, ensuring that covered equipment and materials are sent to authorised operators, thereby promoting correct waste management and helping reduce the environmental impacts associated with end of life. In 2025, 6.57 tonnes of waste were recorded, representing a 76% decrease compared with 2024. This reduction was mainly due to lower operational intensity during the period, particularly the significantly lower number of projects carried out in Portugal. The lower level of activity led to reduced material consumption and, consequently, a proportional decrease in waste generation.

Total waste in 2025

6,57 t

EPR streams managed

3 EEE Batteries and Accumulators Packaging



● 6.18t

non-hazardous waste

● 0.39t

hazardous waste

● 100%

recovery of both hazardous and non-hazardous waste

Of the 6.57 tonnes generated, 6.18 tonnes corresponded to non-hazardous waste, including packaging (cardboard, plastic and wood), small screws and plastic parts from assembly, while 0.39 tonnes were hazardous waste, namely certain types of waste electrical and electronic equipment.

Waste not recovered refers to hazardous and non-hazardous waste from the medical room (2.6 kg).

Approximately 100% of both hazardous and non-hazardous waste is recovered, with the waste being prepared for recycling. These results reinforce the success of the initiatives adopted by jp.ik and demonstrate its commitment to the transition to a circular economy.

Total weight of waste generated by own operations (tonnes)

	2023	2024	2025	Change (%)
Total weight of waste generated (tonnes)	21.00	26.89	6.57	-76%
Hazardous waste	2.02	0.31	0.39	26%
Non-hazardous waste	18.99	26.58	6.18	-77%
Total weight of waste recovered (tonnes)	21.00	26.89	6.57	-76%
Hazardous waste recovered	2.02	0.31	0.39	25%
Recycling	2.02	0.31	0.39	25%
Non-hazardous waste recovered	18.99	26.58	6.18	-77%
Recycling	18.99	26.58	6.18	-77%
Percentage of waste recycled (%)	100.00%	100.00%	99.96%	0%
Total weight of waste not recovered (tonnes)	0.00	0.00	0.00	-
Hazardous waste not recovered	0.00	0.00	0.00	-
Hazardous waste not recovered	0.00	0.00	0.00	-
Non-hazardous waste not recovered	0.00	0.00	0.00	-
Other disposal operations (excluding incineration and landfill)	0.00	0.00	0.00	-

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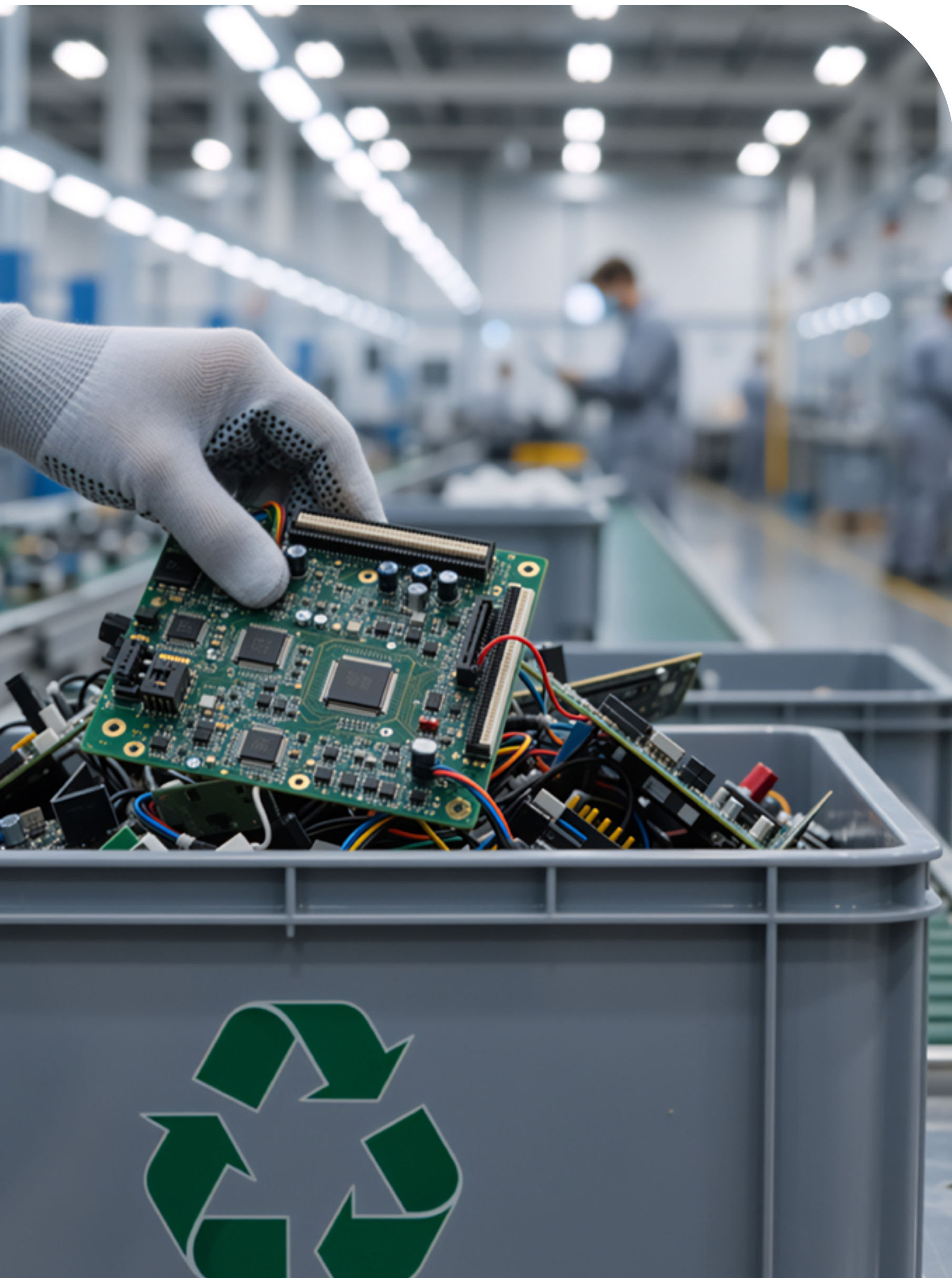
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WASTE ELECTRICAL AND ELECTRONIC EQUIPMENT (WEEE)

Electrical and electronic equipment (EEE) means equipment that is dependent on electric currents or electromagnetic fields in order to work properly, as well as equipment for the generation, transfer and measurement of such currents and fields, and designed for use with a voltage rating not exceeding 1,000 V for alternating current and 1,500 V for direct current. WEEE means any EEE which the holder discards or intends or is required to discard, including all components, sub-assemblies and consumables forming an integral part of the equipment when it is discarded.

Waste electrical and electronic equipment (WEEE)

	2023	2024	2025	Change (%)
Total EEE sold in Portugal (tonnes)	20.22	79.00	10.71	-86%
Total WEEE collected from own operations (tonnes)	4.20	0.58	0.76	31%
Quantity of WEEE recycled (tonnes)	4.20	0.58	0.76	31%
Collection rate relative to EEE sold in Portugal	21%	1%	7%	-
WEEE recycling rate	100%	100%	100%	-

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OTHER CIRCULAR ECONOMY INITIATIVES



Sustainable Merchandise and Internal Reuse Initiatives

jp.ik's innovation is also reflected in small **internal actions** that collectively **generate a positive environmental impact**. One example of **this commitment is the choice of corporate merchandise** with a lower **ecological footprint, such as the pencils used by the company**, which contain seeds and can be planted after use, encouraging reuse and environmental awareness.

At the same time, the company makes continuous efforts to creatively reuse corporate materials, seeking to maximise the use of existing resources. This approach is based on giving a second life to materials that would otherwise become waste, integrating sustainability into everyday practices.

Digitisation of Promotional Materials

In line with reducing paper consumption, jp.ik has been replacing physical promotional and product materials with digital or online alternatives. This transition helps reduce the use of natural resources, increases the efficiency of communication processes and reinforces the adoption of more sustainable practices throughout the company.

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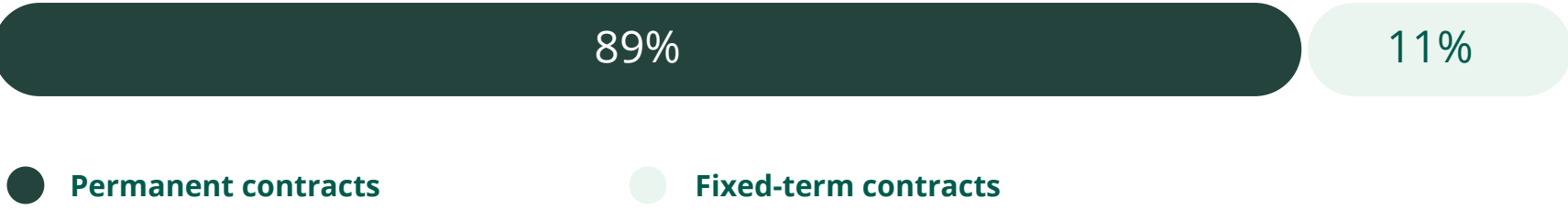
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Our People

People are jp.ik's main driver of value creation and the foundation of an organisational culture focused on innovation and sustainability. The company promotes a **working environment based on respect, trust and continuous development**, recognising that the well-being and motivation of its teams are decisive for business success. The company conducts its own operations exclusively in Portugal, so the analysis of its workforce fully reflects the national context.

In 2025, jp.ik had a total of **55 employees**¹, **89%** of whom had **permanent contracts**, a significant indicator of the company's commitment to stable employment relationships. jp.ik recognises that contractual stability is one of the **foundations of a healthy, safe working environment focused on long-term development**. A permanent employment contract is a key element of employee security, providing predictability, protection and career continuity, as well as the right conditions for each person to focus fully on their performance, skills development and building the company's future together. The composition of the team also demonstrates a commitment to equity and inclusion, promoting balanced gender representation across the company's different functional areas and levels as the basis for a collaborative, innovative and sustainable culture.

Permanent and fixed-term contracts (2025)



Employees by employment contract type and gender (2025)

Contract Type in 2025	Men	Women
Permanent contract	31	18
Fixed-term contract	2	4
Total employees	33	22
% of employees with permanent contracts	93.9%	81.8%

¹ Headcount was considered to be the total number of people employed by the company as reported at the end of the reporting period.



Although approximately **80% of employees are between 30 and 50 years old**, the company also values generational diversity, bringing together professionals at different stages of their careers and promoting a healthy balance of experience, technical knowledge, capacity for innovation and digital adaptability.

Employees by age in December (2025)



Remuneration and collective bargaining

jp.ik adopts remuneration practices guided by equity and internal consistency, ensuring that pay is determined with reference to the responsibilities, skills and experience associated with each role. The company ensures full compliance with Portuguese labour law, guaranteeing that all employees receive remuneration equal to or above the statutory national minimum monthly wage. It also ensures that all employees are covered by collective bargaining agreements, providing stable and transparent conditions and access to applicable employment rights.

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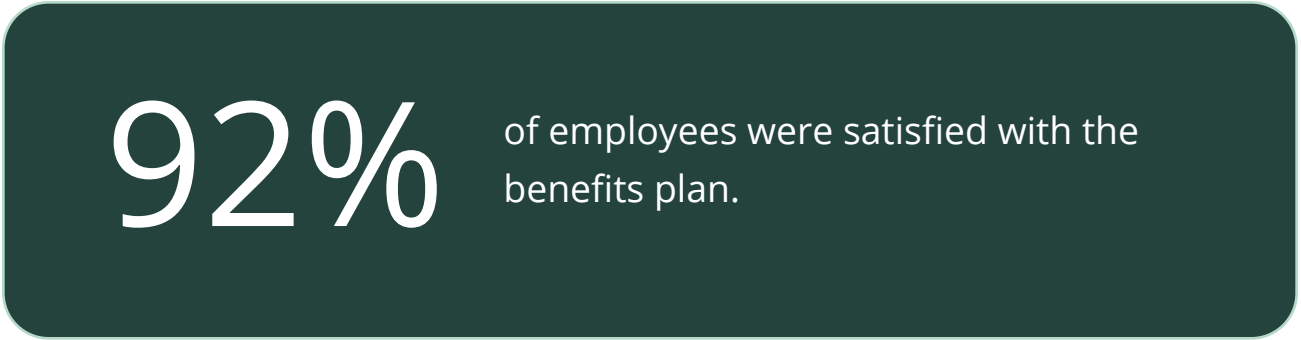
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BENEFITS PLAN

In addition to providing stable remuneration appropriate to the responsibilities of each role, jp.ik complements its remuneration practices with a **comprehensive range of benefits that reinforce employee well-being, security and day-to-day experience**. These benefits are an essential part of the company's value proposition, helping attract and retain talent and create a balanced, people-centred working environment.

The company promotes a close-knit environment focused on well-being that strengthens employees' connection to the company. **Workspaces have been designed to be safe**, functional and welcoming, incorporating social areas such as Inspiring Coffee, where employees can enjoy healthy lunches and snacks, and leisure areas where they can relax and **strengthen relationships in their daily lives**. **Important milestones in employees' lives**, such as the birth of a child or a wedding, are also celebrated, recognising moments that **contribute to a culture of appreciation and mutual support**. Of those who responded to the job satisfaction survey, **92% considered the benefits plan offered to be attractive**.



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Throughout the year, jp.ik organises a range of initiatives that promote social interaction and sharing while reinforcing a sense of community and teamwork. These include collective celebrations such as the Christmas party, company anniversary, São João holiday and other symbolic dates, as well as activities that encourage balanced lifestyles, including walks, tournaments and well-being initiatives.

This relationship model, based on closeness, contributes to a welcoming working environment where employees feel an integral part of company life. **Active listening and regular employee consultation** are also pillars of jp.ik's internal culture.

In the final quarter of each year, all employees are invited to take part in the job satisfaction survey, which assesses dimensions such as motivation, commitment, leadership, organisational fairness, working conditions, health and safety, communication, ethics and social responsibility. In 2025, the participation rate reached 89%, and the results showed that 100% of employees were satisfied with the company overall.



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RETENTION AND TURNOVER

Although jp.ik demonstrates a strong capacity to retain employees, the company also tracks and monitors annual turnover, analysing the reasons for departures and ensuring that changes throughout the year are incorporated into the following year’s talent planning, development and reinforcement processes. This monitoring enables internal practices to be adjusted, needs to be anticipated and the team to be managed responsibly in line with the company’s objectives.

Throughout its long history, the company has been characterised by the stability of its workforce. However, pressures arising from conditions in the sector created a need for internal restructuring in 2025 to respond to the challenges faced. This explains the turnover rate reported for the year.

Turnover rate (2025)

Turnover	2025
No. of employee departures	18
Average number of company employees	62
Turnover rate	29%

Nevertheless, this is considered an atypical situation, as confirmed by employee seniority. Almost **half of employees have been with the company for more than ten years**, demonstrating our continued ability to retain talent, preserve knowledge and ensure team continuity.

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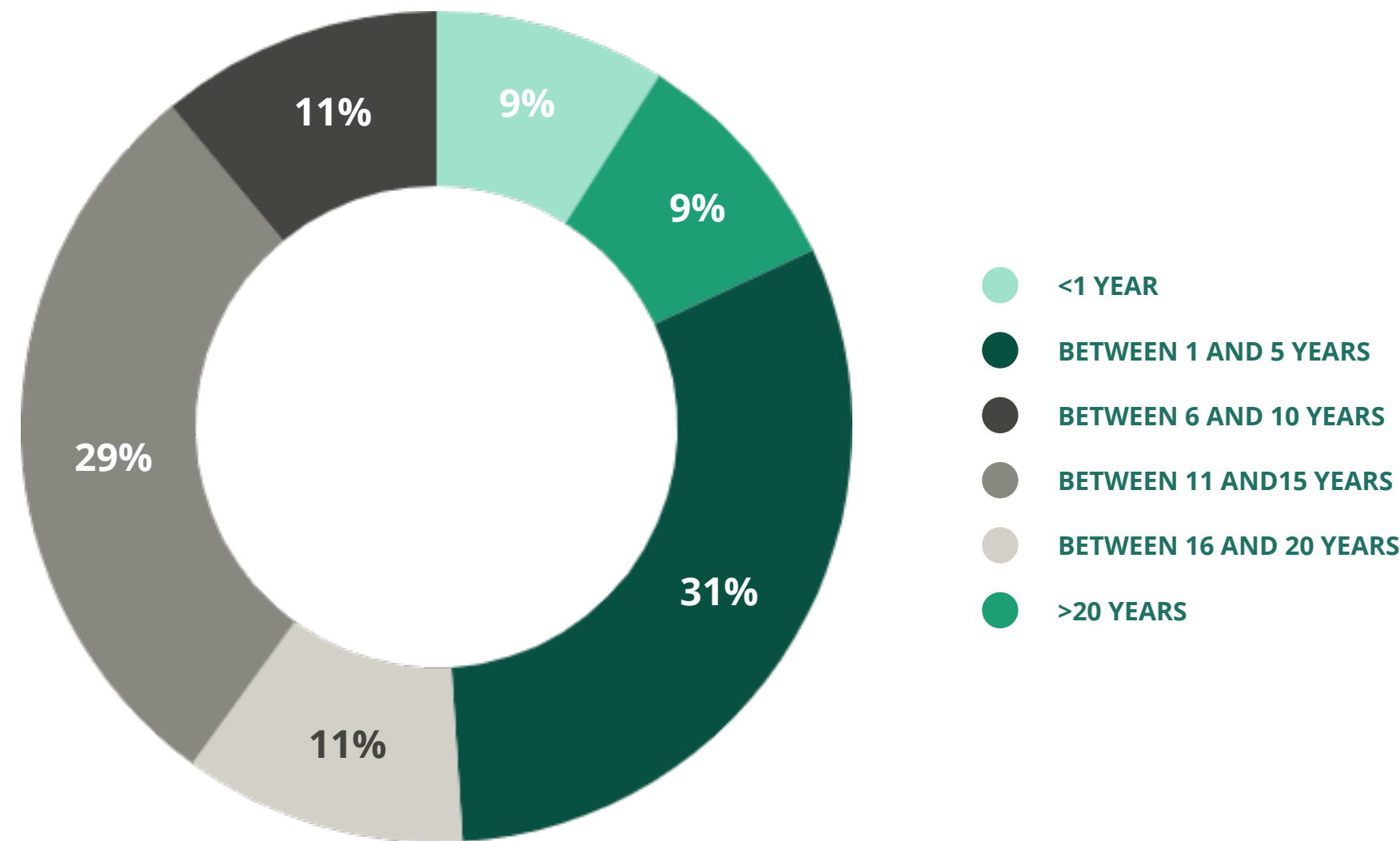
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Employee distribution by length of service



In the annual employee satisfaction survey, 92% of employees stated that they felt motivated in their roles and 98% that they felt committed to the company.

The balance between retention, renewal and active employee engagement reinforces the company's human sustainability and supports its performance over time.

This culture of care and closeness extends to recognising each employee's journey within the company by celebrating service anniversaries with an award and a moment shared with the board, reinforcing a sense of belonging and appreciation for their contribution over time.



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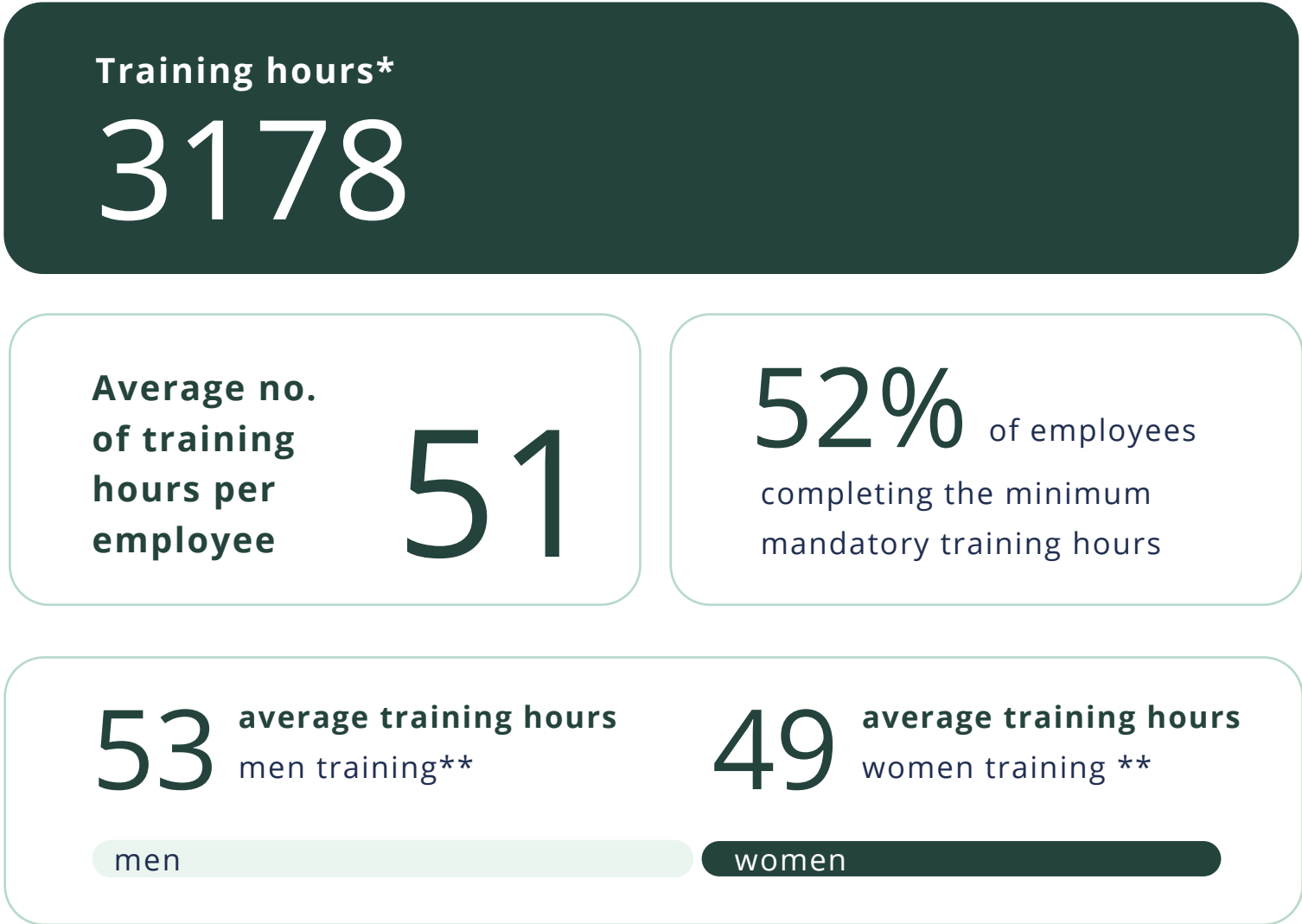
TRAINING AND DEVELOPMENT

Innovation and market requirements are evolving constantly and rapidly, particularly in a highly dynamic sector such as technology. **Employee training and continuous development therefore play a strategic role.** Investing in employee training is a strategic lever for strengthening skills, promoting innovation and ensuring the company's competitiveness. It also creates a solid foundation for keeping knowledge up to date and responding swiftly to the challenges of an ever-changing market, where innovation and adaptability are critical factors for competitiveness.

Ongoing training and awareness initiatives are not merely good practices; they represent a competitive advantage by demonstrating our ability to integrate the requirements of the international ISO 9001, 14001, 45001, 50001 and 37001 standards into the organisational culture, promoting quality, safety, sustainability, energy efficiency, reduced legal and financial risks, an improved corporate reputation and a culture of integrity. The commitment to training not only ensures that the company keeps pace with technological developments, but also promotes an inclusive and safe working environment focused on personal and professional growth.

Investing in human skills is a fundamental jp.ik practice, supported by a range of internal and external training initiatives. In addition to training specific to each role or team, a number of courses are organised internally for all employees, covering topics such as health and safety, the environment, energy and ethics, among others.

Training and Development



* Internships were included
** Professional internships were included, as were all men and women, including employees who joined or left the company.

HEALTH AND SAFETY TRAINING

Regular occupational health and safety training is critical for jp.ik, as the company considers the prevention of accidents and occupational illnesses and the safety and well-being of its employees to be fundamental, while also demonstrating legal compliance and reinforcing its credibility and reputation.

In February 2025, a webinar was organised on the impact of nutrition on employees’ energy, focus and well-being. Following the webinar, all interested employees received support for approximately three months from an intuitive-eating specialist to promote a healthy relationship with food and the body, as well as balance and well-being. The programme was named Inspiring Health.

World Day for Safety and Health at Work was marked in April with a webinar held on 5 and 6 May to raise awareness of the importance of ergonomics in the workplace and provide practical tips for everyday use.

In addition, all employees received training in the use of fire extinguishers, and all employees hired in 2025 received training on the internal safety plan.

More specific training included building evacuation for jp.ik’s evacuation teams, while safety representatives received training dedicated to their role. The safety team was trained through drills conducted with the support of the Matosinhos and Leça Volunteer Fire Brigade. First-aider cards were also renewed for all employees holding this certification.

These initiatives reinforce our competitive advantage and align with the principles of ISO 45001, which promotes safe and healthy working environments, and ISO 9001, which ensures the continuous improvement of internal processes.



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ENVIRONMENTAL TRAINING

Environmental training is equally strategic for a company that develops and markets technological products and solutions, since the materials and equipment it uses generate hazardous waste. jp.ik must ensure that procedures are in place for separating or directing this waste to the appropriate channels and that employees understand those procedures. Sustainable practices must also extend across the company so that everyone contributes to reducing the impact of jp.ik’s activities and implementing the company’s strategic plan.

jp.ik therefore maintains continuous awareness communication, including visual content displayed on a screen near the employee entrance. This is part of an internal communication plan **that included more than 100 awareness initiatives in 2025, 93% of which were dedicated to the three pillars of sustainability.**

To celebrate World Energy Day, a webinar entitled “Efficient Driving: Reducing Energy Consumption in Electric and Hybrid Vehicles” was held on 26 and 27 May. Attendance was mandatory for all employees who use the company’s electric chargers.

On 5 and 6 June, a webinar was held to mark World Environment Day. It focused on sustainability and presented jp.ik’s progress on the environmental pillar, its commitments and developments in three key areas: energy, CO2 emissions, and water and waste management. Practical waste-management rules were also shared. The webinar covered all employees.

These initiatives are aligned with the principles of ISO 14001 (environmental management) and ISO 50001 (energy efficiency), reinforcing the company’s commitment to reducing its environmental impact and optimising energy consumption.

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HEALTH AND SAFETY

EMPLOYEES

Occupational health and safety (OHS) is a fundamental element of social sustainability for jp.ik. Ensuring a safe environment is not only a legal obligation, but also a practice that reflects social responsibility, respect for people and a commitment to business continuity.

For jp.ik, investing in health and safety is a practice that goes beyond compliance: it is a voluntary commitment that protects employees and ensures organisational resilience by ensuring they work in conditions that minimise physical, ergonomic and psychosocial risks.

In addition to the importance of regulatory compliance in avoiding legal sanctions and reinforcing the company's image, safe environments increase motivation, reduce absenteeism and promote talent retention. Employee health and safety are among jp.ik's highest priorities.

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Various activities and initiatives were carried out throughout 2025

Satisfaction Assessment

Employee job satisfaction survey covering topics such as motivation and expectations, commitment and engagement, leadership, communication, teamwork, health and safety, among others. The survey was completed by 89% of employees, and 100% of responses indicated that OHS matters are a company priority.

Psychosocial risk assessment.

The COPSOQ II questionnaire (medium version) on psychosocial risks focused on assessing whether the working environment is healthy, ensuring quality of life at work and enabling high levels of comfort and physical, mental and social well-being. The questionnaire was preceded by an informational webinar on psychosocial risks and their impact on employee well-being. The questionnaire was completed by 95% of employees. Of these, 96% recommend the company as a good place to work.

Employee consultation on OHS matters

A general consultation is conducted annually with all employees and covers machinery and work equipment; A specific consultation on machinery and work equipment is conducted every six months.

OHS performance team meeting

With the participation of safety technicians, the occupational physician, the Management System Manager and employee volunteers. All identified actions were implemented and have been completed.

These practices reinforce our commitment to active employee participation, promoting a safe and healthy environment in line with the principles of ISO 45001 and the continuous improvement provided for under ISO 9001.

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employee reports/complaints concerning a lack of physical safety at the facilities or the privacy of their personal data.

In 2025, there were no employee reports/complaints concerning a lack of physical safety at jp.ik’s facilities or the privacy of their personal data.

Number and rate of work-related accidents, including the number of fatalities resulting from work-related injuries and work-related ill health

Work-related accidents	2025
Number of fatalities resulting from work-related injuries	0
Number of fatalities resulting from work-related ill health	0
Number of recordable work-related accidents during the reporting period	1
Total number of hours worked by all employees during the reporting year	105 679
Number of days lost due to work-related injuries and fatalities	24
Rate of recordable work-related accidents	1.89
Severity rate of work-related accidents	330



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Consumers

Any company that markets products must make protecting consumer health and safety an essential commitment, particularly when technological products and solutions are involved. These products form part of people's daily lives, and their safe use depends not only on their technical quality, but also on clear information about their use and the responsible practices adopted by the company.

Ensuring consumer safety helps prevent risks to consumer health. jp.ik considers it essential to ensure that its products comply with international safety standards and that consumers receive clear instructions for use. This increases the likelihood that consumers will maintain lasting relationships with the brand, strengthening business sustainability. Moreover, while compliance with safety and labelling regulations is mandatory, going beyond compliance reinforces the company's credibility through rigorous testing and transparent communication.

In every market where it operates, jp.ik ensures strict compliance with the legal requirements applicable to EEE and always guarantees product traceability through appropriate labelling that includes the company's name, contact details and address. In the European Union, this commitment is reflected in the consistent application of CE marking, compliance with the requirements of the WEEE Directive and obligations under the REACH Regulation, as well as eco-design and energy-labelling requirements where applicable.

CE marking is affixed following the conformity assessment process carried out by the manufacturer, based on assessment procedures provided for in the applicable European directives and regulations. It is intended to demonstrate that a product meets the essential safety, health, environmental protection and performance requirements established by European legislation, allowing it to be placed on the European Economic Area market. For EEE, this conformity results from compliance with the applicable European directives and regulations, including the Restriction of Hazardous Substances (RoHS) Directive, which restricts hazardous substances in electronic materials; the Low Voltage Directive (LVD), which establishes electrical safety requirements for products operating at low voltage; the Electromagnetic Compatibility (EMC) Directive, which ensures that equipment neither generates nor is affected by electromagnetic interference; and the Radio Equipment Directive (RED), which defines essential requirements for safety, compatibility and efficient use of the radio spectrum by radio equipment. To demonstrate conformity, the product must have appropriate technical documentation, evidence of compliance with the applicable requirements and the relevant EC Declaration of Conformity. In this context, the CE marking and WEEE Directive symbols on product labels reinforce the transparency of the conformity process and demonstrate the ongoing commitment to safety, consumer protection and environmental responsibility throughout the equipment life cycle.

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In markets outside the EU, jp.ik applies the same rigour, ensuring compliance with locally required international standards and certifications, such as electrical safety requirements, electromagnetic compatibility, telecommunications certifications and other regulatory obligations specific to each country or region. Each market is analysed individually, ensuring that products fully comply with the applicable safety standards and that technical and regulatory information is adapted to local requirements. This global commitment reinforces consumer protection and ensures that all jp.ik products are marketed responsibly, transparently and in accordance with the highest technical and safety standards.

Product safety is a fundamental priority, based on strict compliance with applicable legal requirements and voluntary good practices in safety and ergonomics. To this end, product design, technical features, composition, packaging and instructions for assembly, installation, use and maintenance are designed to protect consumers throughout the product life cycle. Clear presentation and appropriate labelling are also promoted, including warnings, instructions for safe use and guidance on responsible disposal. The risk assessment also considers differentiated impacts that may affect consumers in more vulnerable situations, including children, older people and people with special needs. Where applicable, cybersecurity features are also implemented to protect products against external interference or malicious attacks that could compromise their safety or connectivity.

Providing mechanisms for reporting non-compliance incidents related to labelling and the communication of information about products and services is an essential component of jp.ik’s corporate responsibility. This process reinforces transparency and ensures that users have effective channels for reporting situations that could compromise the clarity, truthfulness or completeness of the information provided and, ultimately, their health and safety.

Incidents or non-compliances can be reported through several channels that are widely publicised on labels, in the user manual and on the company’s website. Users can also contact the company by telephone, email or an online form on its website, ensuring accessibility and a swift communication process.



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The company follows a structured incident-management and response process. This begins with the immediate recording of the occurrence and a preliminary risk assessment, followed by identification of the cause. Based on the results, corrective measures are implemented, which may include product adjustments, updated instructions, packaging changes or strengthened cybersecurity mechanisms. Preventive actions are also defined to avoid recurrence. Whenever an incident poses a risk to user health or safety, the company notifies the competent authorities through the Safety Business Gateway and cooperates fully throughout the process.

Following a report, an in-depth technical analysis process is initiated, conducted by a multidisciplinary team and supplemented by external experts whenever necessary. This stage focuses on a

detailed assessment of the risk associated with the incident or non-compliance, including verification of the potential impact on vulnerable consumers, such as children, older people or people with special needs, and a review of the product's design, features, packaging and instructions. The analysis also identifies any cybersecurity failures and determines the severity of the case and the likelihood of future occurrence.

The results are reported through internal records documenting the outcomes of risk assessments, test reports intended to verify compliance, information on labelling, instructions and safety, and any vulnerabilities identified, including cybersecurity aspects. These records form part of the product safety management system and are archived and made available for internal or external audits or to competent authorities upon request.

The response to the consumer is clear and documented, explaining the analysis performed and the measures adopted transparently and within internal and statutory deadlines. Where necessary, the consumer is informed of the actions to take: stop using the product, return it, replace it or have it repaired. Where applicable, the company may issue public notices, publish product safety updates or launch recall campaigns.

In 2025, jp.ik recorded no non-compliance incidents that resulted in sanctions or fines related to mandatory or voluntary regulations applicable to the labelling and communication of information about products and services.

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SOCIAL RESPONSIBILITY

In terms of social responsibility, jp.ik implements ongoing initiatives that bring the company closer to the communities in which it operates. In addition to the economic and technological contribution made by its educational projects, it promotes initiatives that reinforce the social, cultural and emotional impact on local communities.

In 2025, this commitment was expanded through support that promoted inclusion, well-being and community development, both by donating technology equipment and through financial donations to socially relevant causes. Locally, jp.ik continued its support for the Santa Cruz do Bispo Women’s Prison, providing equipment that enables the development of digital skills and training relevant to social reintegration. It also contributed to community initiatives such as Casas do Povo 5G, expanding access to technology and digital learning in different settings.

This commitment also extended to health, sport and cultural projects, including support for the Portuguese League Against Cancer, the Perafita Race and the Festas do Senhor de Matosinhos, promoting social cohesion and local identity.



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In the educational and cultural field, the company once again took part in Ajudaris’s “Story Marathon”, which promotes literacy and creativity among children. In addition to institutional support, employees volunteered to lead reading sessions in schools, demonstrating the human commitment that characterises the company’s internal culture.

Internationally, jp.ik reinforced its contribution to education and digital inclusion in particularly challenging settings:

In partnership with USAID, IREX and Intel, a fully equipped Pop-Up School was donated to Ukraine, providing a safe and functional space to restore educational activities in an emergency setting and ensuring basic conditions for learning continuity in a highly unstable context.

In Lebanon, 20 Community Labs were implemented to provide access to technology, promote digital skills and support collaborative learning, reaching approximately 2 000 students.

In Senegal, the contribution focused on expanding access to technology in educational institutions through the donation of computers intended to support students and teachers in developing skills essential to teaching and learning in digital environments.

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06 GOVERNANCE

We cultivate a culture of integrity.

Sustainability is integrated at the highest level of our decision-making, guiding how we promote transparency, ethics and responsible management of our value chain.

Anti-bribery management certification

ISO 37001

Employees
trained in ethics
and conduct and
Whistleblower
Protection Policies

100%

100%

Suppliers informed about jp.ik's
Code of Ethics and Conduct

0

Convictions and fines for
violations of anti-corruption
and anti-bribery laws

ETHICS AND COMPLIANCE

Integrity and business ethics are central to jp.ik's sustainability and stakeholder trust. For a company that develops and markets technological products and solutions in a global context, it is essential to ensure that all employees understand and apply sound governance principles, ensuring responsible practices and preventing risks associated with relationships with suppliers, customers and partners.

More than a legal obligation, ethics represents a structural commitment underpinning jp.ik's success, supporting the company's credibility and transparent relationships with employees, customers, investors and society. In this regard, the annual consultation of employees on various cross-cutting topics, including ethics and conduct, reinforces the relevance of these principles in the company's daily activities.

Promoting a robust ethical culture guides the behaviour of all employees and alignment strengthens jp.ik's reputation in the market and is an essential pillar of the responsible and sustainable conduct of its business activities.

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In 2017, jp.ik implemented and communicated its Code of Ethics, appointed an Ethics Ombudsperson and created a reporting channel. This mechanism is integrated into the whistleblowing channel, with the same process for analysis, incident reporting and response as that described under ([Whistleblowing Channel](#)).

In 2022, in order to comply with the **General Regime for the Prevention of Corruption (RGPC)**, the company implemented a plan for the prevention of corruption risks and related offences, a code of conduct, a training programme and a whistleblowing channel. It also appointed a Compliance Officer to prevent, detect and sanction acts of corruption and related offences.

In 2024, the **ethics and conduct topics were merged and integrated into the Compliance area**. The existing codes were also reviewed and consolidated into a single document, the **Code of Ethics and Conduct**, while ethics matters were incorporated into the whistleblowing channel.

Despite these changes, jp.ik carries out activities and/or training throughout the year on topics such as the **Code of Ethics and Conduct**, the prevention of corruption and bribery, data protection and regulatory compliance. These help mitigate legal and reputational risks, promote a culture of integrity and strengthen trust across the value chain.

In 2025, a webinar was held on 6 and 20 February to mark European Data Protection Day, covering topics such as data protection today, data processing in professional activities and innovation. The webinar covered all employees.

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CODE OF ETHICS AND CONDUCT

The ethical principles and values governing jp.ik and its people are set out in the Code of Ethics and Conduct, which is communicated internally and made publicly available on the jp.ik website.

The Code of Ethics and Conduct establishes a set of principles, values and rules of conduct. It applies to all company employees, regardless of the nature of their employment relationship or working arrangements, as well as to all entities contracted by or acting on behalf of the company in cases where the company may be held liable for their actions.

In 2025, 100% of suppliers were informed about jp.ik's Code of Ethics and Conduct.

Also in 2025, 100% of jp.ik employees received training on ethics and conduct and on whistleblower protection policies. In addition, 100% of employees who responded to the job satisfaction survey considered that the company acts ethically and encourages ethical behaviour internally.

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CORRUPTION AND BRIBERY

During the current reporting period, a materiality review was conducted, with business conduct identified as a material topic under the governance strategic pillar.

An ISO 37001 Anti-bribery Management System was also implemented, playing a central role in strengthening the company's ethical culture. This international standard establishes requirements and good practices for preventing, detecting and responding to bribery and corruption, integrating policies, procedures and controls that promote integrity across every area of the company. It also encourages leadership commitment, risk assessment, continuous training, reporting mechanisms and the application of disciplinary measures, creating an organisational environment based on accountability and compliance.

Implementing this system goes beyond regulatory compliance; it also represents an effective commitment to ethics and integrity in business. By aligning the Anti-bribery Management System with the company's culture, jp.ik strengthens its values, promotes ethical behaviour and clearly demonstrates zero tolerance for corruption.

As part of its implementation, the documents comprising the anti-corruption programme were reviewed, namely the Code of Ethics and Conduct and the Anti-corruption Policy, with the aim of reinforcing the ethical commitments already established.

By integrating the RGPC with ISO 37001, the Compliance Officer ensures and monitors the application of the compliance programme, performing their duties independently and continuously, with decision-making autonomy. Their main responsibilities include overseeing the design and implementation of good practices for detecting, preventing and combating corruption, ensuring compliance, and reporting to the Board of Directors on the company's performance in ethics and conduct.


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jp.ik aims to foster a transparent environment and a high level of business ethics in order to maintain the trust of its employees and all stakeholders. To this end, a set of policies has been developed to support this objective and establish guidelines for action in matters of ethics and conduct.

An Anti-corruption Policy was developed and communicated to all stakeholders. This policy guides jp.ik's activities and the ethical, honest and transparent conduct of business, requiring every party that interacts with the company to comply with all applicable laws and regulations, particularly those addressing corruption and related offences.

This document seeks not only to reinforce the company's ethics and integrity, but also to safeguard its reputation and the interests of all stakeholders. The policy establishes guidelines to prevent unlawful practices and ensure an environment based on transparency and accountability, underpinned by the principles of the Code of Ethics and Conduct: legal compliance; conflicts of interest; gifts and hospitality; corruption prevention; relationships with third parties; and the whistleblowing channel.

As part of the implementation of ISO 37001, an anti-bribery procedure was established that includes a due diligence process, providing an additional control aimed at preventing and detecting corruption risk. This is achieved by collecting and assessing information to support the company's decision to proceed with, reassess, postpone or discontinue activities. Due diligence is carried out for activities in which the risk level determined in the risk prevention plan may change as a result of external stakeholder involvement, enabling additional controls to be established.

Due diligence applies to activities such as the use of public funds, to gather information about partner entities that may take part in submitted applications; the procurement of goods and services, to gather information about product and service suppliers that meet the requirements set out in the supplier onboarding, selection and evaluation procedure; people management, to better understand new employees; and customer relationships.

An anonymous and confidential whistleblowing channel, provided by an external partner, is also available to ensure complete confidentiality and/or anonymity. Any internal or external person may report suspected breaches or misconduct and alert the company to serious risks of irregularities that may affect people, companies or society. The channel facilitates the reporting of any instances of non-compliance or unethical conduct. Clear policies govern the handling of reports, ensuring that they are treated confidentially, investigated promptly, recorded and retained in accordance with applicable laws, regulations, policies and procedures. Mechanisms are also in place to prevent retaliation against whistleblowers. Any non-compliance or unethical conduct is investigated in accordance with applicable legal and other requirements. All information is documented, and all occurrences, their causes and immediate or corrective actions are identified. Once the investigation is complete, appropriate decisions and measures are communicated in accordance with applicable laws and regulations. The PPR and the Code of Ethics and Conduct are reviewed, where necessary, following the investigation in order to implement appropriate measures to prevent recurrence.

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In addition to providing this channel, jp.ik considers it essential that all new employees receive induction training on corruption prevention and that all other employees receive ongoing annual training. This training enables everyone to better understand the risks of misconduct, recognise signs of potential irregularities and use the available reporting mechanisms appropriately, thereby reinforcing a culture of integrity and transparency.

In 2025, no reports of corruption were received, including from our employees.

In addition, to ensure transparency, an invitations and events procedure was implemented in line with the company's values. It establishes guidelines on how to proceed when receiving and sending invitations to attend professional events.

As part of the strategy to create an ethical barrier by raising awareness of corruption, a training programme was designed for all employees to ensure that they know and understand the policies and procedures implemented to prevent corruption and related offences.

With regard to preventing corruption and related offences, all employees received training in February on ISO 37001 - the Anti-bribery Management System - and a webinar was held in December to mark International Anti-Corruption Day.

A Plan for the Prevention of Corruption Risks and Related Offences was developed to prevent, detect and sanction acts of corruption and related offences. It covers all company activities, and no critical risks were identified. The PPR establishes appropriate preventive and corrective measures to identify, mitigate and respond to corruption risks and related offences within the activities identified.

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SUPPLIER RELATIONSHIP MANAGEMENT

Recognising the importance of suppliers, jp.ik is strongly committed to maintaining solid and transparent business relationships based on trust and integrity. As part of supplier relationship management, the **company has a supplier onboarding, selection and evaluation procedure**. Following the implementation of the Anti-bribery Management System in 2025, the company conducted supplier due diligence, providing an additional control aimed at preventing and detecting corruption risk by collecting and assessing information to support the company's decision to proceed with, reassess, postpone or discontinue activities.

The company also assesses supplier performance in accordance with market requirements and pre-established assessment criteria, which were reviewed in 2025 to include new parameters. Suppliers are assessed against financial, operational, technical and compliance criteria, including adherence to delivery deadlines, quotation quality, invoice compliance, interpersonal relationships, technical capacity and quality, flexibility and versatility, conformity of supply/service quality, emergency response, provision of technical documentation, environmental and safety performance, and anti-corruption practices.

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PRIVACY AND DATA PROTECTION

jp.ik is strongly committed to maintaining robust and sound compliance with the General Data Protection Regulation (GDPR) and with applicable legislation.

In 2018, in response to the GDPR, the company implemented a system to ensure the lawful, transparent and secure processing of personal data and appointed a Data Protection Officer. The Officer performs their duties independently and continuously, with decision-making autonomy, promoting the rigorous implementation and maintenance of GDPR compliance.

In recent years, the privacy management system has been transformed with the aim of embedding privacy into the company's day-to-day activities. Over the past two years, jp.ik's work has enabled it to simplify processes while strengthening controls, without overlooking the principles of confidentiality, integrity and availability of personal data.

The company has tools in place to preserve the privacy, confidentiality, integrity and availability of the personal data for which it is responsible, and these tools are aligned with GDPR requirements.

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VSME INDEX

Location of information addressing the VSME disclosures

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DOUBLE MATERIALITY RESULTS

Description of jp.ik's material IROs¹

Topic	Subtopic	Sub-subtopic	IRO	Time horizon ²	Description
E1 Climate change	Climate change adaptation	-	Risk	Medium term	The increased frequency and intensity of extreme weather events, such as storms and flooding, upstream may affect the production and distribution of technology devices.
			Risk	Medium term	As many production operations are mainly outsourced to the Asia-Pacific region, the risks of business interruption due to climate hazards are amplified in the global supply of hardware and semiconductors.
			Risk	Short term	Increased costs of implementing climate change adaptation measures in the development of more sustainable products.
			Opportunity	Short term	Type I ecolabel product certification may differentiate jp.ik in the market, resulting in greater demand for its products and access to new markets.
	Climate change mitigation	-	Negative Impact	-	The consumption of fossil fuels associated with the distribution of technology devices by land and sea increases direct greenhouse gas (GHG) emissions.
			Negative Impact	-	Semiconductor production involves the use of PFCs, HFCs and other gases with a high global warming potential.
			Risk	Short term	Regulatory requirements limiting GHG emissions may require investments in R&D, sourcing, materials, transport and other areas. These may initially be substantial, require process changes, increase the cost of capital and consequently affect profitability and require significant resource allocation.
			Opportunity	Short term	Seeking to reduce its GHG emissions beyond regulatory requirements or within a shorter time frame than its competitors may give jp.ik a competitive advantage.
			Risk	Short term	Frequent changes in climate policies and regulations may create regulatory uncertainty by requiring jp.ik to comply with new sustainability and emissions-reduction requirements, increasing the risk of non-compliance and requiring continuous adjustments to jp.ik's strategies and operations.
			Opportunity	Short term	Developing more energy-efficient devices with a lower carbon footprint may differentiate jp.ik in the market, resulting in greater demand for its products and access to new markets.
	Energy	-	Positive Impact	-	Investment in renewable energy enables greater conservation of natural resources and minimises greenhouse gas emissions.
			Risk	Short term	Fuel-economy regulations may increase operating costs for logistics operations, monetary fines and/or the cost of capital due to environmental and social risks.
			Opportunity	Medium term	In the long term, the transition to cleaner and more sustainable technologies may result in significant improvements in operational efficiency, reduce overall operating costs, improve profitability and/or capture additional market share.
			Opportunity	Short term	Developing more energy-efficient devices with a lower carbon footprint may differentiate jp.ik in the market, resulting in greater demand for its products and access to new markets.
			Opportunity	Short term	Developing more energy-efficient products affects component costs.
			Risk	Short term	Energy-efficiency certification affects product costs.

¹ The exercise provides relevant, faithful, understandable and verifiable information about the company. Nevertheless, the company recognises certain inherent limitations in the process, particularly regarding the granularity and number of IROs identified and their correct allocation to each ESRS topic, subtopic and sub-subtopic. These limitations are mainly due to the early stage of the Standard's application and the scarcity of international reporting examples available when the exercise was conducted

² All impacts with no associated time horizon are actual impacts.

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E2 Pollution	Substances of concern	-	Negative Impact	-	If not properly managed, waste from the packaging process may result in the release of harmful substances into the environment.
			Positive Impact	-	Using safe packaging materials free from toxic substances may minimise contamination risks and improve the sustainability of the final product.
			Negative Impact	-	Wastewater and solid waste, including plastics and electronic waste generated in hardware manufacturing, may contain heavy metals and toxic chemicals, causing water and land pollution and affecting local ecosystems.
			Negative Impact	-	Mineral extraction for use as raw material in hardware, such as rare-earth metals, has adverse environmental impacts.
			Negative Impact	-	The manufacture of hardware products may generate electronic waste such as rare metals and non-recyclable plastics.
			Positive Impact	-	Reducing the negative environmental impact of hazardous substances contributes to the conservation of natural resources and local ecosystems.
			Risk	Short term	Increasing regulation of substances of concern, such as those listed under REACH - Registration, Evaluation, Authorisation and Restriction of Chemicals - may require changes to production and packaging processes, increasing operating costs.
	Microplastics	-	Negative Impact	Medium term	Microplastic contamination can enter the food chain, affecting human health and food safety. These particles may contain chemical additives or absorb environmental pollutants, posing potential risks to users' health.

E5 Circular economy	Resource inflows, including resource use	-	Positive Impact	-	Coordination across jp.ik's value chain may deliver cost savings with packaging manufacturers during packaging design, reduce transport costs, mitigate exposure to supply and price volatility for key materials, and enhance brand reputation while reducing its environmental impact.
			Positive Impact	-	Entities in the hardware industry face growing challenges associated with environmental and social externalities arising from product manufacture, transport, use and disposal. Designing and manufacturing products with improved environmental and social impacts, innovating in product energy efficiency, eliminating or minimising hazardous material inputs and promoting safe end-of-life recycling may increase customer demand and market share while eliminating potentially harmful materials and reducing costs and regulatory non-compliance risks.
			Risk	Medium term	Compliance with environmental and safety regulations related to the use of recycled materials may be challenging, particularly where there are specific purity and toxicity requirements.
			Opportunity	Medium term	Coordination across jp.ik's value chain may deliver cost savings with packaging manufacturers during packaging design, reduce transport costs, mitigate exposure to supply and price volatility for key materials, and enhance brand reputation while reducing its environmental impact.

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E5 Circular economy	Resource outflows related to products and services		Positive Impact	-	Implementing effective recycling and recovery systems reduces the amount of electronic waste sent to landfill, minimising adverse environmental impacts.
			Negative Impact	-	Shorter product life cycles and the widespread use of electronic devices around the world have resulted in higher overall energy consumption by IT hardware and large volumes of discarded equipment, with a consequent increase in environmental impact.
			Opportunity	Medium term	Innovation applied to product end-of-life management, such as material reuse, may help minimise costs and improve compliance with applicable regulations, as well as enhance reputation.
			Risk	Short term	The cost associated with recycling and recovering materials may be high, particularly if disassembly and separation processes are inefficient.
			Opportunity	Short term	Coordination across jp.ik's value chain may deliver cost savings with packaging manufacturers during packaging design, reduce transport costs, mitigate exposure to supply and price volatility for key materials, and enhance brand reputation while reducing its environmental impact.
	Waste		Negative Impact	-	Waste generated during the manufacture, distribution and disposal of electronic products may contribute to soil, water and air pollution and adversely affect local biodiversity.
			Risk	Short term	Entities that are unable to reduce and recycle hazardous waste streams, or that do not have effective and rapid clean-up and remediation measures for normal operations and decommissioned facilities, may incur greater regulatory and litigation risks and associated costs.
			Opportunity	Short term	Growing customer awareness and concern about the negative environmental consequences of plastic waste may gradually shift demand towards more responsible packaging.
			Risk	Short term	The loss and waste of technology devices may lead to lower sales, higher operating costs and reputational damage for entities in the computer retail and distribution sector.
			Risk	Short term	Strict waste-management regulations may require additional investment in sustainable technologies and practices, which may be reflected in jp.ik's operating costs.
			Risk	Short term	The rapid obsolescence of technology devices and their low recycling rate represent a growing regulatory risk that may result in monetary fines and/or capital costs. Innovation applied to product end-of-life management, such as material reuse, may help minimise costs and improve compliance with applicable regulations.
			Risk	Short term	The implementation of e-waste recycling laws requiring electronics traders and manufacturers to establish a system for recycling, reusing or properly disposing of electronic devices may result in higher costs and/or penalties for non-compliance.
			Opportunity	Short term	Entities in the hardware industry face growing challenges associated with environmental and social externalities arising from product manufacture, transport, use and disposal. Designing and manufacturing products with improved environmental and social impacts, innovating in product energy efficiency and hazardous material inputs, and ensuring safe end-of-life disposal and recycling may increase customer demand and market share, while eliminating potentially harmful materials and reducing costs and regulatory non-compliance risks.
			Risk	Short term	Poor management of hazardous waste and waste disposal may drive potentially higher operating and capital expenditure and expose companies to greater risks of regulatory fines or reputational damage.
			Risk	Short term	Failure to comply with environmental regulations related to electronic-waste disposal may result in fines, legal penalties and damage to the company's reputation.
			Risk	Short term	The cost associated with properly managing and disposing of electronic waste may be significant, particularly where efficient recycling and material-recovery practices are not in place.
			Opportunity	Short term	Developing products with a lower environmental impact that promote component reuse may differentiate the company in the market and strengthen its image as a sustainability leader.

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S1 Own workforce	Working conditions	Secure employment	Opportunity	Short term	Providing attractive conditions for employees tends to increase their satisfaction and productivity and positively influence jp.ik's reputation.
S4 Consumers and end-users	Information-related impacts for consumers and/or end-users	Privacy	Risk	Medium term	Failure to prevent or effectively combat cyberattacks and data breaches may compromise customer information, causing reputational damage, legal exposure, operating costs and loss of revenue. Data breaches may also result in increased customer turnover and higher expenses, generally associated with remediation efforts such as identity-protection services and employee data-protection training.
	Personal safety of consumers and/or end-users	Health and safety	Positive Impact	-	Providing user manuals with information on appropriate and safe practices when using products contributes to end-user health and safety.
	Social inclusion of consumers and/or end-users	Non-discrimination	Negative Impact	-	The fact that not all users have equal access to educational technologies due to economic, geographical or social factors increases the risk of digital exclusion.
			Opportunity	-	Expanding access to education through products such as Magalhães can contribute significantly to digital inclusion in remote and disadvantaged areas.
			Opportunity	-	Providing educational programmes, training and resources that empower users from marginalised or disadvantaged communities promotes digital and social inclusion.
		Access to products and services	Positive Impact	-	Access to software and services promotes socioeconomic well-being in the modern economy.
			Positive Impact	-	Access to and proficiency in digital skills is a prerequisite for higher education and enables employment in many sectors.

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G1 Business conduct	Protection of whistleblowers	-	Opportunity	Short term	Promoting the company's transparency, trustworthiness and reputation.
	Management of relationships with suppliers, including payment practices	-	Positive Impact	-	Encouraging innovation and sustainable practices among suppliers enables a reduction in environmental impact and continuous improvement across the supply chain.
			Positive Impact	-	Responsible supplier management that respects labour rights and promotes ethical and sustainable practices may improve jp.ik's reputation and contribute positively to the community and the environment.
			Positive Impact	-	Opportunities to establish sustainable partnerships with suppliers that share social and environmental responsibility values, promoting fair and sustainable working practices.
			Positive Impact	-	Implementing supplier selection requirements relating to Occupational Health and Safety and Social Responsibility contributes to improving working conditions across the value chain.
			Risk	Medium term	As electronics manufacturing services (EMS) providers are suppliers located in countries with lower direct costs, jp.ik may have limited direct control over social and environmental production standards, potentially increasing its exposure to reputational risks and impacts on short- and long-term costs and sales due to increased regulation and enforcement.
			Risk	Medium term	jp.ik's business depends on several critical materials used as raw materials in its finished products. Many have few or no available substitutes and are often sourced from only a handful of countries, many of which may be exposed to geopolitical uncertainty and sustainability impacts such as climate change, land use, resource scarcity and conflict. This, combined with increased competition for these materials due to growing global demand from other sectors, may result in price increases and supply risks. Failure to manage supply effectively may restrict access to necessary materials, reduce margins, hinder revenue growth or increase jp.ik's cost of capital.
			Risk	Medium term	Dependence on a limited number of suppliers may result in supply-chain disruptions with critical consequences for jp.ik's business, including production delays or deficiencies, loss of quality, reputational damage and reduced profitability.
			Risk	Medium term	Suppliers facing financial difficulties may be unable to meet their contractual commitments, affecting jp.ik's hardware delivery business.
			Opportunity	Medium term	Suppliers that collaborate on innovation and product-development initiatives may provide jp.ik with competitive advantages.
			Risk	Medium term	Risks associated with supply-chain management, including transparency, monitoring and ensuring that suppliers and partners adhere to established ethical and labour standards.
			Opportunity	Medium term	Opportunities to implement audit and certification programmes that ensure all suppliers and partners operate in accordance with acceptable ethical and labour standards.
	Corruption and bribery	Prevention and detection, including training	Positive Impact	-	Robust corruption-prevention practices reinforce jp.ik's integrity and contribute to a fairer and more transparent business environment.
			Opportunity	Short term	Implementing and enforcing robust anti-corruption and anti-bribery policies demonstrates a commitment to business ethics and strengthens the organisational culture.
		Incidents	Opportunity	Short term	Obtaining internationally recognised anti-corruption certifications may validate the company's commitment to compliance and integrity.
			Positive Impact	-	A commitment to ethical and transparent business practices minimises negative impacts on the community and the environment.

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Innovation	Negative Impact	-	The high replacement rate of electronic equipment, driven by innovation and fashion trends, has increased consumption and disposal and, consequently, the negative environmental impact of the hardware sector.
	Positive Impact	-	Investment in innovation can stimulate local economic growth, create jobs and foster a more dynamic and resilient business ecosystem.
	Positive Impact	-	Developing more environmentally sustainable and energy-efficient products.
	Risk	Medium term	Failing to keep pace with market innovation may lead to a loss of competitiveness against competitors that launch more advanced products or services.
	Opportunity	Medium term	Innovation as a driver of efficiency and sustainability may improve public perception of and jp.ik's reputation.
	Opportunity	Medium term	Product innovation or significant improvements to existing products may differentiate jp.ik in the market and attract new customers.
	Opportunity	Medium term	Innovations in processes, products and technologies may improve operational efficiency, reduce costs and increase productivity.
	Risk	Medium term	New technologies or innovative products may face regulatory challenges, requiring adaptations and/or delaying time to market.
	Opportunity	Medium term	Integrating ethical and social considerations into the innovation process may reinforce jp.ik's commitment to corporate responsibility.
	Opportunity	Medium term	Developing devices with recyclable materials, improved energy efficiency and a longer life cycle may differentiate jp.ik in the market.
Intellectual property protection	Risk	Medium term	Where entities' revenue is highly dependent on intellectual property (IP) protection, including patents and copyright, they may at times acquire patents and other IP protections to restrict competition and access to the benefits of innovation. This may create financial risks in the form of costly and time-consuming litigation and adverse decisions on antitrust matters.

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METHODOLOGICAL NOTES

Environmental Indicators

Energy consumption and energy mix

At jp.ik, the main sources of energy consumption include electricity used in the company's buildings and infrastructure and fuel consumed by stationary equipment and the company's own fleet. Fossil fuels such as diesel and petrol are used in both stationary equipment and the company's own fleet. The electricity consumed comes from renewable sources.

The following conversion factors were used in 2025:

Topic	Location	Net Calorific Value
Diesel	APA - NID 2025	APA - NID 2025
Petrol	APA - NID 2025	APA - NID 2025

Gross Scope 1, 2 and 3 GHG emissions and total GHG emissions

General methodological notes

Where possible and relevant, the calculation of greenhouse gas emissions considered the different greenhouse gases identified by the Kyoto Protocol, namely carbon dioxide (CO²), methane (CH⁴), nitrous oxide (N₂O), hydrofluorocarbons HFCs), perfluorocarbons (PFCs) and sulphur hexafluoride (SF⁶). The respective Global Warming Potential (GWP) factor was considered when quantifying emissions of each GHG.

The calculation methodology used the GWP values in the IPCC Fifth Assessment Report (AR5), as recommended by the GHG Protocol.

Topic	CO ₂	CH ₄	N ₂ O
PAG (5AR - IPCC)	1	28	265

The emission factors used were selected by taking into account the best and most up-to-date information available, with a reporting year as close as possible to 2025.

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For the first year of Scope 3 emissions reporting, the categories identified as applicable and relevant were considered. Wherever possible, a complete calculation methodology was selected, using primary information to estimate emissions. Where information was unavailable, however, a simplified methodology was adopted using secondary data or estimates. To determine the appropriate approach, the data available to jp.ik were mapped and the carbon-footprint calculation methodologies were identified on that basis.

Scope 1 emissions calculation methodology

The following sources of GHG emissions were considered in calculating Scope 1 emissions:

- Fuel consumption in stationary equipment, namely generators;
- Fuel consumption in mobile equipment, such as the company’s own fleet;
- Refrigerant gas leaks from air-conditioning equipment.

GHG emissions associated with combustion in stationary equipment and mobile combustion by the fleet were calculated based on recorded fuel consumption in litres and by applying the emission factors specific to each fuel and each GHG: CO₂, CH₄ and N₂O.

Fleet

APA NID emission factors were used in the calculation. For light vehicles, the medium segment and the Euro 3 emission factor were considered. For heavy vehicles, the 20-28 t segment and the Euro III emission factor were used.

Stationary equipment

The emission source considered was generator consumption.

GHG emissions associated with combustion in stationary equipment were calculated based on recorded fuel consumption and by applying emission factors specific to each type of fuel. APA emission and conversion factors (NID 2025) were used.

Fluorinated Gases

GHG emissions associated with fluorinated gas leaks were calculated in accordance with the recharge quantity (kg) and the respective global warming potential (GWP).

Scope 2 emissions calculation methodology

The calculation of Scope 2 emissions considered purchased electricity used in jp.ik’s buildings and vehicles.

Scope 2 emissions were calculated using two different methodologies in accordance with the GHG Protocol:

- Location-based method: reflects the average emissions intensity of the grid where the energy is consumed, based on the most recent information available for each supplier.
- Market-based method: reflects emissions from the electricity selected and purchased by the company, with emission factors derived from contractual instruments, based on the most recent information available for each supplier.

Market-based emissions are zero due to the renewable origin of the sources. The location-based method used the emission factor of the Portuguese Renewable Energy Association (APREN).

jp.ik has a self-consumption system associated with electricity generation from photovoltaic (PV) panels. Energy generated by the PV panels is not included in the emissions calculation because no direct emissions are associated with its generation.

In addition to electricity consumption across the infrastructure, the total kWh consumed by the electric fleet was also considered. These vehicles are charged using electricity from both the grid and photovoltaic self-consumption. As consumption cannot be disaggregated by energy source, total consumption was used, thereby adopting a conservative approach to the emissions calculation.

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Methodologies, assumptions and allocation methods used to calculate Scope 3 emissions

Category 1 - Purchased goods and services

Wherever possible, the calculation for this category prioritised primary data (kg, tonnes and m³). Where these data were unavailable, the calculation was based on financial data (€).

Category 2 - Capital goods

GHG emissions associated with the acquisition of capital goods were calculated based on records of the goods and their cost (€), applying emission factors specific to each category of goods. Purchases of capital goods are also considered based on their costs (€).

ADEME emission factors were used to calculate emissions in this category.

Category 3 - Fuel- and energy-related activities (not included in Scopes 1 or 2)

Upstream emissions from fuels (Scope 1) and purchased electricity (Scope 2) were considered. For electricity, distribution-grid losses were also considered.

Activity data were obtained from Scopes 1 and 2. The DEFRA 2024 emission factor was used for fuels. The DEFRA 2021 emission factor was used for the extraction, refining and transport of fuels for electricity generation.

Category 5 - Waste

Waste quantities in tonnes and kilograms were considered by type and final destination. Emissions were calculated by applying emission factors specific to the waste type and final destination. Recycling emission factors were used for waste with R codes.

The waste types considered were those recorded in the 2025 Integrated Waste Registration Map (MIRR), reported annually to the Portuguese Environment Agency (APA).

DEFRA 2025 emission factors were used to calculate emissions in this category.

Category 6 - Business Travel

This category included emissions associated with employees travelling for company business activities in private vehicles and by air.

The calculation used the “Distance (km)” and “Number of passengers” approaches in both cases. For air travel, the type of journey was also considered: domestic, short-haul or long-haul. No travel by train, transfer or boat, or hotel stays, was reported.

Wherever possible, primary data were used to calculate business travel emissions. For ground transport, including taxis and Bolt, and air transport, emissions were calculated based on actual physical information such as the distance travelled and the number and type of tickets.

DEFRA 2025 emission factors were used to calculate emissions in this category.

Category 7 - Employee Commuting

The data used came from an employee questionnaire on home-to-work and work-to-home journeys.

Emissions from employees travelling in company vehicles were not calculated under this category because they had already been included in Scope 1 and 2 emissions for the fleet.

DEFRA 2025 and APA emission factors were used to calculate emissions in this category.

Category 9 - Downstream transportation and distribution

Downstream transport emissions were calculated based on the distance travelled and tonnes transported.

The emission factors used were derived from DEFRA 2025.

Category 11 - Use of Sold Products

The calculation of emissions associated with the use of sold products considered the quantity of products sold by the company, in units, their average annual energy consumption and their estimated useful life.

The emission factors used were derived from DEFRA 2025.

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Category 12 - End-of-Life Treatment of Sold Products

The calculation of emissions resulting from the disposal and waste treatment of sold products used the quantity of materials sold and considered the final destination of each product: recycling, landfill or incineration. The weight of each device sold was considered; where a mass value could not be obtained, the average weights available under Category 11 for the respective device were used.

Based on Eletrão’s annual report, it was assumed that, in Portugal, 77% of equipment placed on the market is sent for recycling, with the remainder sent to landfill. This percentage was applied because jp.ik has a contract with Eletrão, which provides reliable estimates of the end-of-life treatment of products sold in Portugal.

For the remaining geographies, the average annual recycling rate for each continent where products were sold was adopted. Where it was not possible to obtain the weight of units sold, an average of the weights provided under Category 11, Use of Sold Products, was used.

The emission factors used were derived from DEFRA 2025.

Limitations

It is recommended that internal information collection and consolidation processes be strengthened to ensure that data are obtained swiftly, reliably and consistently throughout the company. To this end, structured procedures should be implemented for processing primary information, ensuring the traceability of activity data and verification of their completeness.

It is also recommended that charged kWh from electricity generated by photovoltaic panels be disaggregated in order to increase the accuracy of calculations and the robustness of the indicators reported.

It is further recommended that transport carried out directly by customers to suppliers’ facilities be monitored, ensuring that these logistics flows are properly accounted for.

Finally, it is considered appropriate to develop a deeper understanding of the destination and treatment of products at the end of their useful life, improving the assessment of this category and the quality of the information reported.

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THIRD-PARTY ASSURANCE

As an independent assurance provider, PKF performed third-party assurance to ensure confidence in the report preparation process and the information disclosed, in accordance with the ISAE 3000 and AA1000 assurance criteria.

The assurance report is available here: [**Independent Verification Statement GHG Inventory jp.ik**](#)
[**Independent Verification Statement jp.ik Report**](#)