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Building tomorrow, one step at a time.
Our commitment, reflected in our actions.

SUSTAINABILITY REPORT

2025

ALLCOST®
HOSPITALITY AND
HOME TEXTILES

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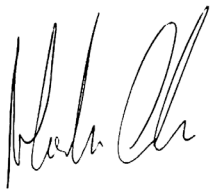
MESSAGE FROM MANAGEMENT

We enter 2026 against a demanding and constantly changing backdrop. Geopolitical instability, economic pressures and the new dynamics of supply chains continue to pose challenges for the textile sector, requiring companies to demonstrate greater adaptability and a long-term vision.

At the same time, developments in European regulation, notably the introduction of the Digital Product Passport, mark a new phase for the industry. Transparency, traceability and accountability are no longer merely differentiating factors but have become essential requirements. At Allcost, we view this reality as an opportunity to strengthen trust, improve processes and consolidate our commitment to increasingly responsible practices.

This year also holds special significance for us: we are celebrating 15 years as a cooperative. It is a milestone of which we are proud and which reflects the journey we have built through dedication, team spirit and close ties with our partners and customers. Over the years, we have evolved, adapted our positioning and strengthened our presence in the home textiles sector, always with a focus on quality and the creation of sustainable value.

We continue to believe that it is people who make the difference. It is through the commitment of our team and the trust of our partners that we move forward, determined to grow responsibly and prepare Allcost for the challenges of the future.







1.
INTRODUCTION
1.1. OVERVIEW

Founded in 2007, Allcost Têxteis para Hotelaria, Lda has built its reputation on quality, customer focus and the ability to adapt to market dynamics. Headquartered in Guimarães, at the heart of one of the country's most important textile regions, the company has evolved steadily, keeping pace with the sector's trends and needs.

Currently, Allcost is strongly focused on the home textiles segment, developing solutions that combine design, comfort and durability.

The experience gained over the years has enabled the company to consolidate its technical expertise and reinforce a customer-centred approach, based on active listening, flexibility and the creation of shared value.

Sustainability is seen as an integral part of the organisation's strategy. Allcost seeks to integrate responsible practices into its operations, promoting efficient resource management, the continuous development of its team and the establishment of partnerships aligned with ethical and environmental principles.

This commitment to quality goes hand in hand with a focus on minimising environmental impacts and contributing to a more sustainable and resilient value chain. Within the framework of the VSME standard, this report reflects Allcost's commitment to operating with transparency, accountability and a long-term vision. It represents another step on the company's journey towards sustainable growth, balancing economic performance, environmental responsibility and positive social impact.

2.
THE SUSTAINABILITY REPORT

Sustainability now plays a central role in how organisations address environmental, social and economic challenges, as well as the growing demands of the European regulatory framework.

Against this backdrop, Allcost presents this report, drawn up in accordance with the VSME standard — the Voluntary Sustainability Reporting Standard for SMEs — adopting the comprehensive module, along with additional information that the company wishes to report, with the aim of providing a structured overview of its commitment, practices and performance in the environmental, social and governance areas, thereby enhancing transparency and the creation of sustainable value.

This document is the company's second sustainability report, following on from the first reporting exercise, which covered the period 2023. It also marks an evolution in the model adopted, reflecting the transition from the GRI standard, previously used, to the European VSME standard, which is more closely aligned with the current regulatory context.

In addition to the requirements set out in the standard, Allcost includes in this report further information deemed relevant to a better understanding of its activities, performance and commitment to sustainability.

It should also be noted that, following developments in internal data collection and processing procedures, as well as a change in the reference framework, there may be some methodological differences between the data presented for 2023 and 2025. These changes are taken into account in the analysis of the trends in the indicators, ensuring a more accurate and transparent interpretation of the reported information.

Reporting period: 1 January 2025 to 31 December 2025.

2.1. BASIS FOR DEVELOPMENT

This Sustainability Report has been prepared in accordance with the Voluntary Sustainability Reporting Standard for Small and Medium-sized Enterprises (VSME), adopting the Core Module and the Comprehensive Module, in accordance with Commission Recommendation (EU) 2025/1710 of 30 July 2025.

No information deemed sensitive has been omitted for the purposes of this report, as Allcost considers that the disclosure of the information presented does not compromise its competitive position or the confidentiality of its operations.

The report has been prepared on a stand-alone basis; there are no subsidiaries or other entities included within the scope of consolidation.

Allcost Têxteis para Hotelaria, Lda. is a private limited company, classified under NACE code 13.92 – Manufacture of made-up textile articles, except clothing. In the 2025 financial year, the company recorded a turnover of €23,690,271.35, total assets of €17,900,854.02 and had 81 employees. The company's operations are mainly based in Portugal. Its head office is situated at Estrada Nacional 206, no. 98, 4805-026 Brito, Guimarães. In 2026, Allcost also began operating a new dispatch warehouse, situated at Rua do Fijó, no. 195, Vila Nova de Sande Industrial Estate, 4805-624 Vila Nova de Sande, Guimarães.

Given that this establishment only commenced operations after the end of the reporting period, all the indicators and information contained in this report relate exclusively to operations carried out at the company's head office and do not yet include data relating to the new warehouse.

2.2. SUSTAINABILITY ISSUES RELEVANT TO ALLCOST

Taking into account the nature of Allcost Têxteis para Hotelaria, Lda.'s business, its position within the home textiles sector, customer expectations, the requirements of the certifications held and the applicable legal obligations, the company has identified the key sustainability issues deemed relevant to this report. This identification was based on an internal analysis of the organisation and does not constitute a formal double materiality exercise in accordance with the European Sustainability Reporting Standards (ESRS).

The practices presented do not constitute separate policies for each issue, but represent the set of key initiatives implemented by Allcost in each sustainability area.

RELEVANT TOPIC	JUSTIFICATION
Climate Change	Energy consumption, GHG emissions and investment in renewable energy.
Water	Water consumption at our facilities and a commitment to the efficient use of resources.
Circular Economy	Use of certified raw materials, waste reduction and the development of more sustainable products.
Waste	Generation of textile waste and its channelling towards recovery and recycling.
Workers	Skills development, health and safety at work, wellbeing and work-life balance.
Human Rights	Implementation of due diligence, a Code of Ethics and social audits.
Value Chain	Assessment of suppliers and subcontractors based on environmental, social and governance criteria.
Ethics and Governance	Prevention of corruption, a whistleblowing channel and legal compliance.

The topics identified above form the basis for the structure and content of this sustainability report and are discussed in the following chapters, in accordance with the requirements of the Voluntary Sustainability Reporting Standard for SMEs (VSME).

2.3. STAKEHOLDERS

Allcost Têxteis para Hotelaria, Lda. recognises that dialogue with its stakeholders is a key element in the organisation's sustainable development. Identifying and engaging with these stakeholders enables the company to understand their expectations, strengthen relationships based on trust, promote continuous improvement and support decision-making.

As part of its activities, the company maintains a close and ongoing relationship with various stakeholders, seeking to ensure transparent communication, compliance with legal and regulatory obligations, and the integration of responsible practices throughout the value chain.

The main stakeholders identified by the organisation are as follows:

STAKEHOLDERS	KEY EXPECTATIONS	WAYS TO GET INVOLVED
Employees	Safe working conditions, professional development, fair pay, wellbeing and a healthy work-life balance.	Internal meetings, training programmes, performance appraisals, internal communication and wellbeing initiatives. Focus on the continuous improvement of internal processes.
Clients	High-quality products, compliance with legal and sustainability requirements, traceability and innovation.	Sales meetings, technical support, audits, product development and ongoing contact.
Suppliers and Subcontractors	Transparent commercial relationships, clear requirements and long-term partnerships.	Qualification process, due diligence, audits, performance reviews and regular monitoring.
Certification Bodies	Compliance with applicable standards and continuous improvement.	Periodic audits, follow-up activities and renewal of certifications.
Public Bodies and Competent Authorities	Compliance with applicable legislation and regulatory obligations.	Mandatory reporting, licensing, statutory reporting and inspections where applicable.
Local Community	Economic development, respect for the environment and responsible integration into the local community.	Compliance with environmental legislation, maintenance of premises and participation in local initiatives.

STAKEHOLDERS	KEY EXPECTATIONS	WAYS TO GET INVOLVED
Industry Associations and Technology Centres	Cooperation, innovation and sustainable development in the textile sector.	Participation in projects, training programmes, working groups and innovation initiatives, notably with CITEVE and other partner organisations.

How do we identify stakeholders' expectations?

As expeStakeholders' expectations are identified through daily contact with customers and suppliers, audits carried out by certification bodies, communication with employees, monitoring of applicable legal requirements, and the company's participation in projects and initiatives within the textile sector.

2.4. CERTIFICATIONS, LICENCES AND STANDARDS

Quality, sustainability and social responsibility are fundamental pillars of Allcost's strategy. In this context, the company holds a range of certifications, brand licences and international standards that demonstrate its adherence to high standards of quality, environmental performance, social responsibility, traceability and compliance throughout the value chain.
These certifications are periodically audited by independent bodies and help to strengthen the confidence of customers, partners and other stakeholders, highlighting the organisation's commitment to continuous improvement.



CERTIFICATIONS	DESCRIPTION
GOTS	GOTS (Global Organic Textile Standard) is a recognised international certification for textiles produced from certified organic fibres, such as organic cotton. The standard sets out rigorous criteria throughout the entire production chain, including environmental requirements, chemical management and social criteria based on ILO conventions. GOTS certification ensures traceability, compliance with sustainable practices and respect for responsible working conditions, reinforcing the organisation's commitment to ethical and environmentally conscious textile production. **Certification Body:** Control Union
GRS	The GRS (Global Recycled Standard) is an international certification that guarantees the presence of recycled materials in textile products, as well as compliance with environmental and social criteria throughout the production chain. This standard ensures the traceability of recycled content, promotes responsible chemical management practices and reinforces appropriate working conditions. GRS certification demonstrates the organisation's commitment to the circular economy and to reducing its environmental impact through the use of recycled raw materials. **Certification Body:** Control Union
OEKO-TEX	OEKO-TEX® is an international certification system that ensures textile products have been tested for the presence of harmful substances, guaranteeing that they are safe for human health. The most widely recognised certification, OEKO-TEX® STANDARD 100, confirms that every component of the product — from the yarn to the trimmings — meets strict criteria regarding chemical substances. This label strengthens consumer confidence and demonstrates the organisation's commitment to quality, safety and environmental responsibility throughout the value chain. **Certification Body:** CITEVE
EUROPEAN FLAX	European Flax is a certification that identifies flax grown in Western Europe, guaranteeing its European origin and compliance with sustainable and traceable agricultural practices. This label ensures that the flax fibre is produced without artificial irrigation, with low environmental impact and in accordance with high quality standards. European Flax is highly valued in the textile sector, particularly for home textiles, due to its durability, natural properties and contribution to a more responsible value chain. **Certification Body:** Bureau Veritas

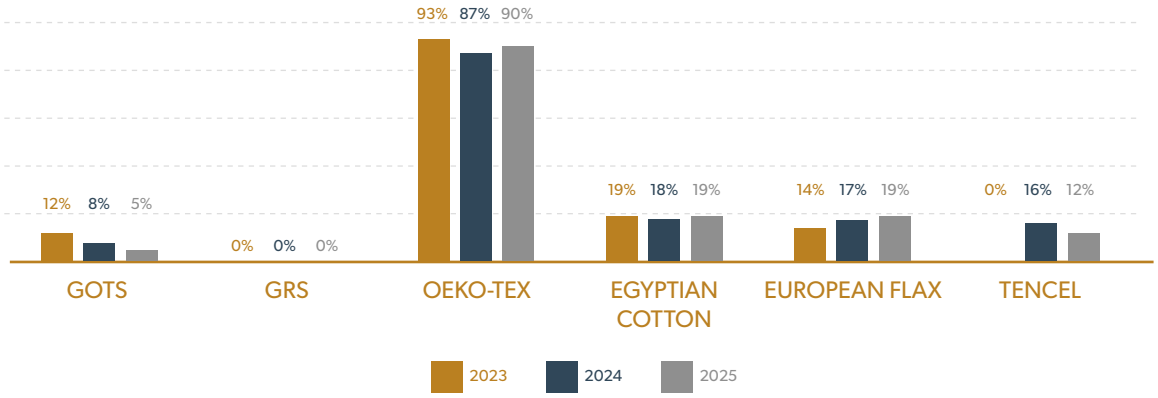
CERTIFICATIONS	DESCRIPTION
EGYPTIAN COTTON	Egyptian Cotton refers to cotton of Egyptian origin, which is internationally recognised for its high quality, long fibres and exceptional softness. This type of cotton is frequently used in the production of premium textiles, due to its durability, comfort and superior finish. The use of Egyptian Cotton is associated with high-performance, value-added products, particularly in the home textiles sector. **Certification Body:** Bureau Veritas
ISO 9001:2015 QUALITY MANAGEMENT SYSTEM	ISO 9001:2015 is an international standard that sets out the requirements for a Quality Management System, focusing on continuous improvement, process efficiency and customer satisfaction. Based on principles such as the process-based approach, risk management and leadership commitment, this certification ensures that the organisation adopts structured practices to guarantee the consistent quality of its products and services, promoting greater trust, internal organisation and sustainable performance. **Certification Body:** SGS
ISO 14001:2015 ENVIRONMENTAL MANAGEMENT SYSTEM	ISO 14001:2015 is an international standard that sets out the requirements for implementing an Environmental Management System, enabling organisations to identify, control and reduce their environmental impacts. Based on an approach of continuous improvement and risk management, the standard promotes compliance with legal obligations, the efficient use of resources and the prevention of pollution, reinforcing the organisation's commitment to environmentally responsible and sustainable operations. **Certification Body:** SGS
NP 4552:2022 BALANCING WORK, FAMILY AND PERSONAL LIFE	NP 4552:2022 is a Portuguese standard that sets out requirements for the implementation of a management system for work-life balance. Its aim is to support organisations in adopting practices that promote a balance between employees' professional responsibilities and their personal lives, fostering well-being, equal opportunities, talent retention and a more inclusive and sustainable working environment. **Certification Body:** SGS

CERTIFICATIONS	DESCRIPTION
SMETA 4 PILARES Sedex | Member	SMETA (Sedex Members Ethical Trade Audit) – 4 Pillars is an internationally recognised ethical audit methodology used to assess organisations' practices in the areas of social responsibility and sustainability. The model is based on four fundamental pillars: Labour (labour standards), Health and Safety, Environment and Business Ethics. The biannual audit enables companies to demonstrate compliance with international standards of responsibility, promoting decent working conditions, responsible environmental practices and ethical conduct throughout the value chain. **Audit Body:** Control Union
EMAS EMAS VERIFIED ENVIRONMENTAL MANAGEMENT PT-000129	EMAS (Eco-Management and Audit Scheme) is a voluntary European Union scheme that supports organisations in the continuous improvement of their environmental performance. It goes beyond the requirements of an environmental management system, demanding strict compliance with applicable legislation, the setting of improvement targets, verification by an accredited body and the publication of a validated Environmental Statement, thereby ensuring transparency and credibility with stakeholders. EMAS reinforces the organisation's commitment to sustainability, resource efficiency and the reduction of environmental impact. **Competent authority:** Portuguese Environment Agency (APA)
TENCEL Tencel™ Feels so right	TENCEL™ is a cellulose-based textile fibre, produced from wood sourced from sustainably managed forests, the majority of which are certified under the FSC® or PEFC™ schemes. Developed through a closed-loop production process with low environmental impact, this fibre stands out for its resource efficiency and the recovery of solvents used in its production. Recognised for its softness, breathability and durability, TENCEL™ is widely used in high-quality textile applications, including the home textiles sector. Its use helps to reduce the environmental impact of products, reinforcing the organisation's commitment to more sustainable and responsible solutions throughout the value chain. Use of the TENCEL™ brand is subject to licensing by Lenzing AG. The licence is granted individually to each product that meets the technical, traceability and fibre usage requirements established by Lenzing, permitting use of the brand only on those specific products. **Accrediting Body:** Lenzing AG

The chart shows the breakdown of certified fabric cut, expressed as a percentage of the total metres of fabric cut for orders produced in 2023, 2024 and 2025.

Over the period analysed, it can be seen that OEKO-TEX® STANDARD 100 certification accounts for the largest percentage of fabric used, reflecting its widespread adoption by customers. The use of other certifications and brand licences, such as GOTS, Egyptian Cotton™, European Flax and TENCEL™, is also observed, with their proportion varying according to the technical specifications and requirements defined for each order.
It is important to note that the use of certified raw materials and products depends essentially on customers' choices and requirements, and is not determined by Allcost. The company possesses the technical capacity and necessary certifications to produce in accordance with the various standards requested by the market, ensuring full compliance with the respective requirements for quality, traceability and sustainability.

PERCENTAGE OF CERTIFIED FABRIC CUT BY REFERENCE (M)



3.
SUSTAINABILITY STRATEGY
3.1. STRATEGY, PRACTICES, POLICIES AND TARGETS

As part of its operations, Allcost has been implementing practices that contribute to a more sustainable transition, integrating environmental, social and governance considerations into its day-to-day management. These practices reflect the company's commitment to continuous improvement, the responsible use of resources, the development of more sustainable products and valuing its people.

The main practices adopted are organised by area, providing a clearer overview of the initiatives already implemented and how they relate to the organisation's defined objectives.

PRINCIPLES OF THE CIRCULAR ECONOMY	IDENTIFICATION OF PRACTICES, POLICIES AND FUTURE INITIATIVES	GOALS	RESPONSIBLE
Climate Change	Procurement of electricity from 100% renewable sources; Use of a 100% electric fleet; Energy generation via a photovoltaic system;	Maintain 100% of energy from renewable sources; Maintaining a fully electric fleet; Increasing the number of solar panels to 187 by 2027; Implementing battery storage by 2027;	Management, Senior Management and Head of Infrastructure
Pollution	Control of refrigeration equipment and emissions control	Gradually replace refrigeration equipment with solutions that have a lower environmental impact and lower global warming potential by the end of their useful life or, where possible, by 2035.	Management and Head of Infrastructure
Water and Marine Resources	Monitoring and raising awareness of efficient water use.	To reduce water consumption per employee by 10 per cent by 2030.	Senior Management, Head of Infrastructure and Head of Sustainability
Biodiversity and Ecosystems	Preservation of the green spaces surrounding the premises; Regular maintenance of outdoor areas;	Maintaining the current state of the surrounding green spaces.	Management and Head of Infrastructure
Circular Economy	Procurement of certified flax and organic fibres; Procurement of wet-processing services in accordance with OEKO-TEX STANDARD 100 requirements. Development of sustainable products, including fabrics containing 99 per cent recycled fibres of natural origin;	Continuing to incorporate certified raw materials and expanding solutions for the reuse of waste.	Senior Management

PRINCIPLES OF THE CIRCULAR ECONOMY	IDENTIFICATION OF PRACTICES, POLICIES AND FUTURE INITIATIVES	GOALS	RESPONSIBLE
Circular Economy	Reuse of textile waste to create new products; Production planning and optimisation practices; Upcycling of clients' dead stock; Gradual replacement of plastic packaging with reused textile waste; Application of eco-design principles wherever applicable to the development of new products;	Continue to incorporate certified raw materials and expand solutions for the reuse of waste.	Senior Management
Own workforce	Compliance with working conditions in accordance with current legislation. GDPR policy. Certification in accordance with standard NP 4552:2022 on work-life balance. SMETA 4 Pillars audit. Code of Ethics and Conduct and Code on the Prevention of Harassment in the Workplace. Training and skills development for all levels of the organisation and across a range of topics. Benefits provided by the organisation to employees. Anti-corruption policy and reporting channel available, in accordance with the law.	Maintain NP 4552 certification and ensure that staff receive annual training	Senior Management and Head of Human Resources

PRINCIPLES OF THE CIRCULAR ECONOMY	IDENTIFICATION OF PRACTICES, POLICIES AND FUTURE INITIATIVES	GOALS	RESPONSIBLE
Workers in the value chain	Implementation of a due diligence process across the value chain, including the assessment of suppliers and subcontractors for compliance with environmental, social, ethical and governance requirements, supplemented by internal audits and the requirements set out in the Allcost Specifications.	Ensure that 100 per cent of critical suppliers are assessed through the due diligence process	Sustainability Manager
Affected communities	Ensuring that neighbouring communities are not affected by our operations, through building maintenance, minimising visual pollution and environmental noise, and maintaining and cleaning the surrounding areas; Fostering a close and respectful relationship with the neighbouring community;	Maintain	Senior Management Head of Infrastructure
Consumers and end users	Policy on general product safety. Anti-corruption policy and reporting channel available, in accordance with the law.	Maintain	Senior Management
Business Conduct	Anti-corruption policy and reporting channel available, in accordance with the law. Specifications covering business conduct and relations with suppliers. Due Diligence Policy with monitoring of the supply chain in the areas of the environment, ethics and governance.	Maintain the operation of the whistleblowing channel and monitor compliance with the Code of Ethics	Senior Management

Monitoring the Strategy

The implementation of the practices and initiatives outlined is regularly reviewed by senior management, with the support of those responsible for the various functional areas. Progress on these actions is monitored using performance indicators and reviewed within the framework of the management systems implemented by the organisation, enabling an assessment of compliance with the defined objectives and the identification of opportunities for continuous improvement.

3.2 BENEFITS PROVIDED TO STAFF

Allcost supplements the statutory employment conditions with a range of benefits designed to promote the wellbeing, motivation and work-life balance of its staff.

Key benefits on offer include:

- Access to a gym;
- Pilates classes during and after working hours;
- Half a day off on an employee's birthday;
- Birthday gift;
- Birth vouchers;
- Educational vouchers;
- A gift to mark International Women's Day;
- A celebratory lunch to mark the company's anniversary;
- Easter gifts;
- Flexibility to adjust working hours, provided this is compatible with operational requirements;
- Four hours per quarter allocated to accompany dependants to school activities;
- Company Day;
- Corporate events, such as the back-to-work event and the São Martinho celebrations;
- Christmas dinner;
- Christmas hampers;
- Annual performance bonus.

3.3 TRAINING COURSES ON SUSTAINABILITY

Training plays a key role in Allcost's sustainability strategy, contributing to the development of skills and raising staff awareness in the environmental, social and compliance areas. Throughout the reporting period, the company organised a range of training initiatives, covering various topics and levels within the organisation, thereby fostering an internal culture that is more aware, informed and aligned with sustainability principles.

Training courses:
- Implementation of NP 4552:2022 certification – Balancing work, family and personal life
- Due Diligence policy and procedures
- Environment
- Prevention and control of Legionella in water systems – risk analysis
- Environmental protection – an introduction
- The circular economy in the textile sector
- Certification services and sustainability policies

• Compliance with environmental legislation
• Environmental legislation

3.4 PARTNERSHIPS IN THE FIELD OF SUSTAINABILITY

Allcost recognises the importance of collaboration and engagement with external organisations in promoting more sustainable practices. To this end, the company establishes partnerships with relevant organisations within the sector and the local area, contributing to the development of joint initiatives, the sharing of knowledge and alignment with projects that promote innovation, sustainability and local development.

During the reporting period, the following partnerships were particularly noteworthy:

• Citeve – with the Be@t by Be@t and Verdinmed projects.
• Guimarães Marca
• Guimarães City Council (European Green Capital 2026)
• University of Minho;

SUBJECT	KEY POLICIES AND DOCUMENTS
Ethics and Governance	Corporate Policy; Code of Ethics and Conduct; Anti-Corruption Policy; Whistleblowing Policy; Code of Ethics and Conduct for the Prevention and Combating of Harassment in the Workplace
Human Rights and Supply Chain	Due Diligence Policy; Specifications for Suppliers and Subcontractors
Data Protection	Data Protection Policy (GDPR)
Product Quality and Safety	General Product Safety Policy
Employees	Induction Manual

Goals

Allcost has set a series of targets to guide the implementation of its sustainability strategy and support the continuous improvement of its performance in the environmental, social and governance areas. These targets reflect the organisation's key commitments and are monitored regularly, enabling the organisation to assess their achievement and identify opportunities for improvement.

Key targets include:

Environmental dimension
• Maintain the use of energy from 100% renewable sources;
• Maintain a fully electric fleet;
• Increase the number of photovoltaic panels to 187 by 2027;
• Implement a battery energy storage system by 2027;

• Reduce water consumption per employee by 10 per cent by 2030;
• Promote continuous improvement in the management of resources, waste and emissions.

Social dimension
• Promote safe, inclusive and socially responsible working conditions;
• Ensure the continuous development of employees' skills;
• Maintain practices that promote well-being and a healthy work-life balance.

Value chain and governance
• Strengthen the integration of environmental, social and governance criteria into the selection and assessment of suppliers and subcontractors;
• Consolidate the application of the due diligence process throughout the value chain;
• Promote a culture of ethics, integrity and legal compliance across the organisation.

4.
ENVIRONMENTAL PERFOR-

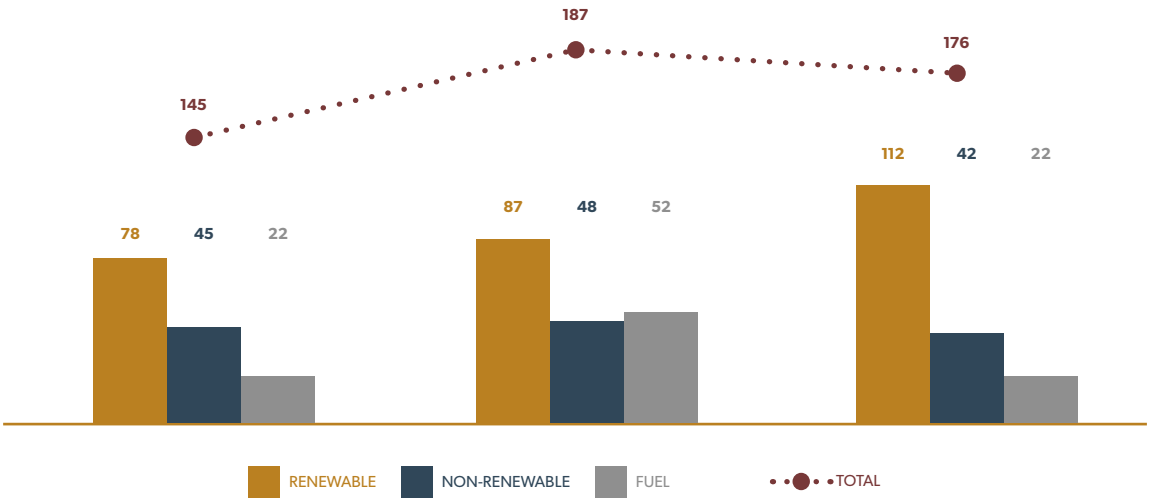
4.1 ENERGY AND GREENHOUSE GAS EMISSIONS

Energy management is a central element of Allcost's environmental strategy, helping to reduce the environmental impacts associated with the company's activities. To this end, the organisation regularly monitors its energy consumption and promotes energy efficiency measures, prioritising the use of electricity from renewable sources and increasing its own energy production.

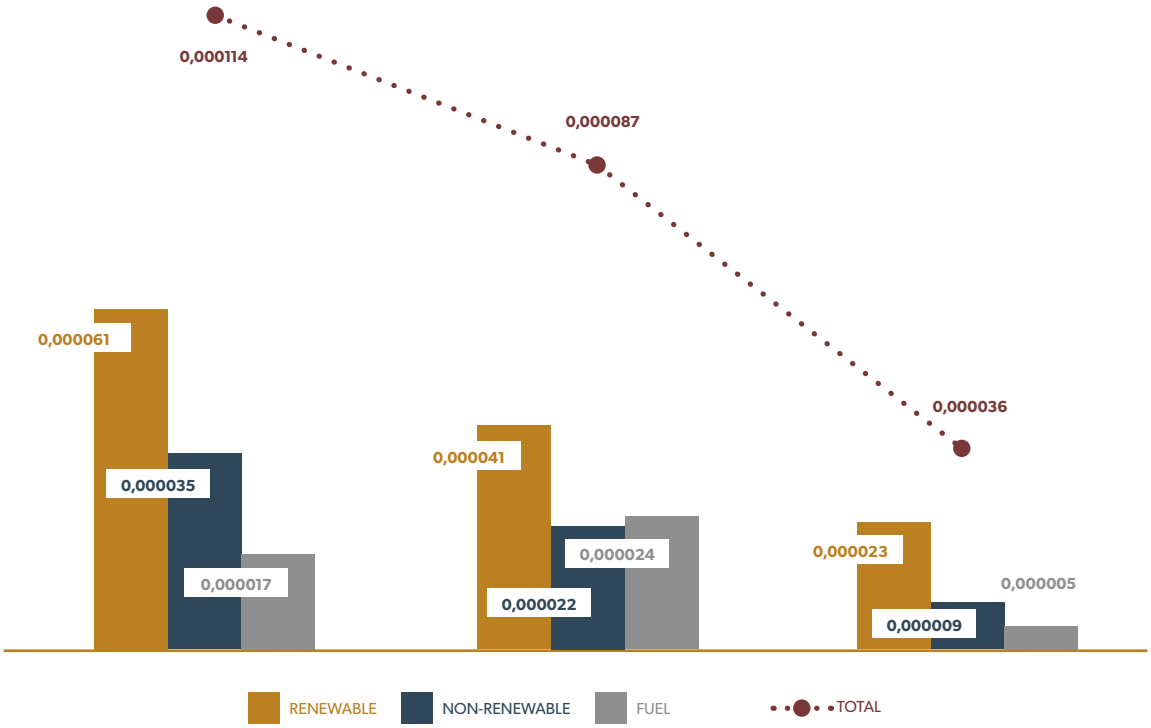
It should be noted that, whilst electricity consumption is reported in line with the composition of the national electricity grid for comparative purposes, Allcost has a contract for the supply of electricity from 100% renewable sources, backed by Guarantees of Origin. Consequently, for the purposes of monitoring greenhouse gas emissions and setting the corresponding reduction targets, the company adopts a market-based approach, which reflects the electricity actually purchased. For the sake of transparency, Scope 2 emissions are also presented using the location-based approach.

Greenhouse gas (GHG) emissions are calculated in accordance with the Greenhouse Gas Protocol (GHG Protocol) and include Scope 1 emissions (direct sources) and Scope 2 emissions (electricity consumption). For Scope 2, both the location-based and market-based approaches are presented, highlighting the impact of purchasing electricity from renewable sources.

ENERGY CONSUMPTION (MWh) BY SOURCE



TREND IN ENERGY CONSUMPTION PER METRE OF FABRIC USED (MWh/m)

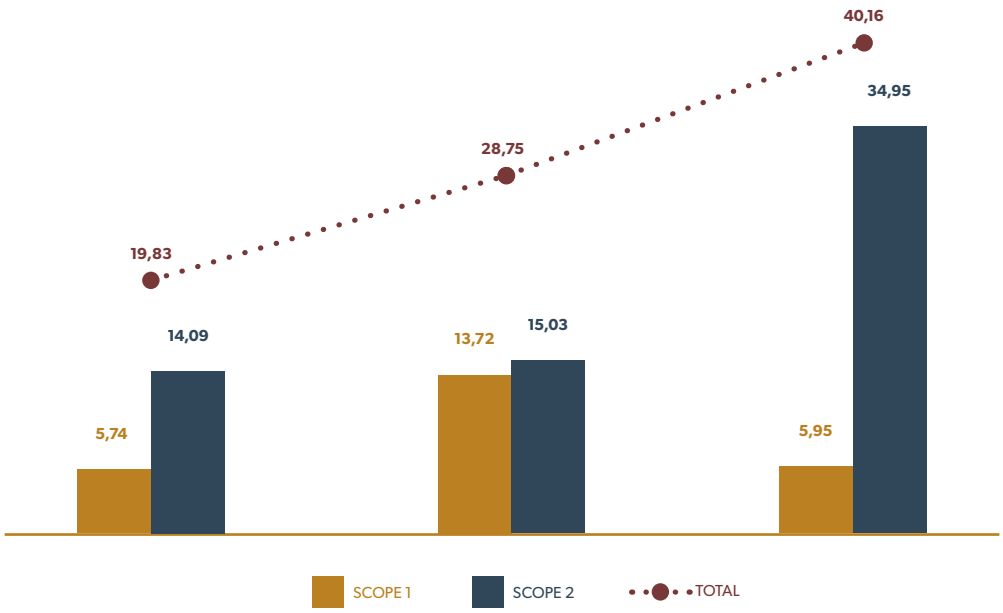


Analysis of the indicators shows a positive trend in Allcost's energy performance. Although total energy consumption fluctuated over the period depending on the company's activity, there was a reduction in energy intensity in 2025, reflecting a more efficient use of energy per metre of fabric consumed. This trend highlights Allcost's commitment to the continuous improvement of energy efficiency, supported by an increased use of energy from renewable sources and the implementation of measures to optimise consumption.

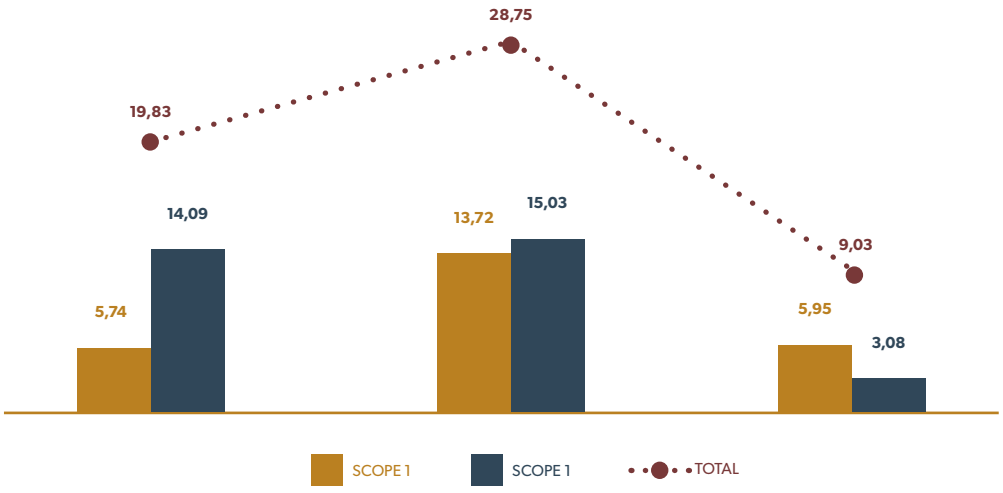
Greenhouse gases (tCO_2e)

Allcost's greenhouse gas (GHG) emissions are monitored in accordance with the Greenhouse Gas Protocol (GHG Protocol) methodology, covering Scope 1 (direct sources) and Scope 2 (electricity consumption) emissions. For Scope 2, both the location-based and market-based approaches are presented, reflecting, respectively, the average intensity of the electricity grid and the procurement of electricity from renewable sources with Guarantees of Origin.

GHG EMISSIONS – LOCATION-BASED APPROACH (tCO_2e)



GHG EMISSIONS – MARKET-BASED APPROACH (tCO_2e)

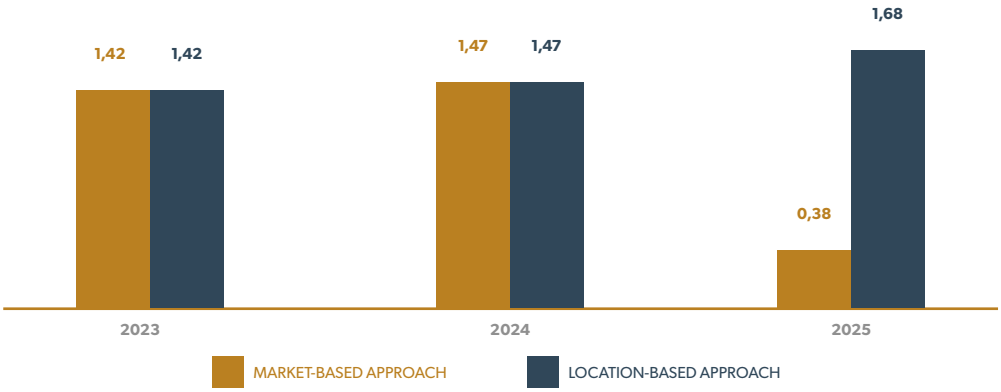


A comparison of the two approaches highlights the positive impact of sourcing electricity from renewable sources. In 2025, the market-based approach enabled a significant reduction in Scope 2 emissions compared with the location-based approach, reinforcing Allcost's commitment to decarbonising its operations.

For the purposes of setting and monitoring emissions reduction targets, Allcost adopts a market-based approach, taking into account the impact of purchasing electricity from renewable sources.

Emissions were calculated on the basis of recorded energy consumption and recognised emission factors, in accordance with the guidelines of the Greenhouse Gas Protocol (GHG Protocol).

GHG EMISSIONS INTENSITY ($tCO_2e/M€$)



Emissions were calculated on the basis of recorded energy consumption and recognised emission factors, in accordance with the guidelines of the Greenhouse Gas Protocol (GHG Protocol).

GHG EMISSION REDUCTION TARGETS

SCOPE	Baseline emissions (2025) (tCO_2e)	Goal 2030	Goal 2050
SCOPE 1	5,95	Reduce by 30 to 40% compared with 2025	Carbon neutrality
SCOPE 2	3,08	Reduce by 30 to 40% compared with 2025	Carbon neutrality
SCOPE 3	_____	Begin the gradual quantification of emissions	Set targets following quantification

Key actions to achieve the established targets

To achieve its greenhouse gas emission reduction targets, Allcost plans to implement a set of measures focused on energy efficiency, reducing resource consumption and integrating sustainability criteria into its operations and value chain. These actions cover the various emission scopes, reflecting a progressive approach aligned with the continuous improvement of the company's environmental performance.

SCOPE	KEY ACTIONS
SCOPE 1	Optimisation of logistics routes; maintenance of the electric fleet; gradual replacement of refrigeration equipment with more efficient solutions.
SCOPE 2	Maintaining the supply of renewable electricity; extending the green energy contract; investing in energy storage systems; monitoring consumption; installing motion sensors; carrying out preventive maintenance on equipment; reducing energy wastage.
SCOPE 3	Progressive quantification of emissions; integration of environmental criteria into the value chain; optimisation of logistics; development of products with a lower environmental impact; strengthening collaboration with suppliers and partners.

KEY PILLARS OF THE DECARBONISATION STRATEGY

ENERGY	To increase the use of electricity from renewable sources and the generation of energy on-site.
ENERGY EFFICIENCY	To continuously monitor and optimise energy consumption.
LOGISTICS	To reduce the environmental impact associated with transport.
VALUE CHAIN	Incorporate environmental criteria into the selection and assessment of suppliers.
PRODUCT	To develop solutions with a lower environmental impact throughout their life cycle.

4.2 AIR, WATER AND SOIL POLLUTION

Allcost Têxteis para Hotelaria, Lda does not carry out industrial processes that involve significant emissions of pollutants into the air, water or soil. Given the nature of its business, the company does not discharge industrial effluents nor does it carry out operations likely to generate significant atmospheric emissions that would require continuous monitoring or specific reporting in this regard.

Nevertheless, the organisation is subject to legal obligations relating to the use of equipment containing fluorinated gases, notably air-conditioning systems. In this context, Allcost ensures compliance with the applicable legislation by submitting an annual report on the reportable quantities to the Portuguese Environment Agency (APA).

Therefore, as at the date of this report, there are no relevant pollutant emissions requiring disclosure under VSME requirement B4, apart from the legal obligations relating to fluorinated gases.

4.3 BIODIVERSITY

The total area occupied by Allcost is 5,994 m^2, which remained unchanged throughout the period under review. This area is entirely sealed, comprising the main building, pavements and car park.

The complete sealing of the ground limits contact with the natural environment and the existence of biodiverse habitats. However, the company maintains small landscaped flowerbeds in the outdoor areas, which, despite their small size, contribute to the aesthetic enhancement of the space and are home to ornamental plant species.

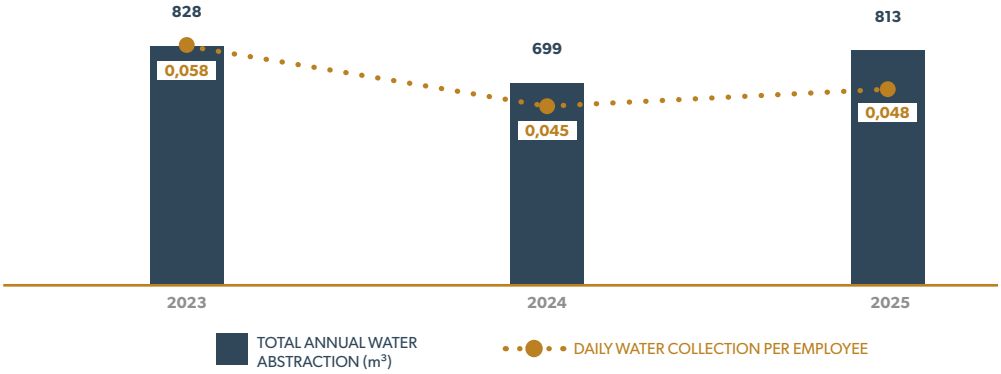
Allcost guarantees that its activities have no direct impact on protected areas, sensitive habitats or species with conservation status. The site is not located within any classified zones or areas of ecological sensitivity, and complies with the applicable legislation on land-use planning.

4.4 WATER

Water consumption at Allcost Têxteis para Hotelaria, Lda is for domestic purposes associated with the premises, for carrying out textile tests and for ironing. The water consumed comes exclusively from the public water supply.

The company monitors its water consumption, seeking to promote the efficient use of this resource, in line with its commitment to sustainability.

TRENDS IN WATER ABSTRACTION AND DAILY CONSUMPTION PER EMPLOYEE (2023–2025)



The indicators demonstrate efficient and consistent management of water consumption throughout the period under review. The increase in consumption recorded in 2025, compared with the previous year, is linked to the care of the animals housed at the company's premises and the commissioning of the textile laboratory. Despite this increase, daily water abstraction per employee remained lower than the figure recorded in 2023, reflecting the responsible use of water resources and Allcost's commitment to the continuous improvement of its water management.

4.5 RESOURCE USE, THE CIRCULAR ECONOMY AND WASTE MANAGEMENT

Allcost Têxteis para Hotelaria, Lda. incorporates the principles of the circular economy into its sustainability strategy, promoting the efficient use of resources, the prevention of waste generation, the recovery of materials and the development of products with a lower environmental impact throughout their life cycle. The company also seeks to foster innovation and collaboration with suppliers and customers, contributing to a more sustainable use of natural resources.

PRINCIPLE OF THE CIRCULAR ECONOMY	INITIATIVES IMPLEMENTED BY ALLCOST
Eliminating waste and pollution	• Optimisation of fabric planning and cutting, reducing offcuts and waste of raw materials. • Implementation of systems for the proper sorting and channelling of waste (textiles, paper/cardboard, plastic and other waste streams), preventing contamination. • Reduction in the use of single-use plastic packaging, favouring reusable or recyclable alternatives. • Sending waste for recycling, recovery or treatment via licensed operators. • Reducing energy and raw material consumption, thereby helping to reduce indirect emissions and waste generation. • Use of electricity from renewable sources from April 2025. • Raising staff awareness of good environmental practices, including waste separation and the efficient use of resources. • Reuse of products with manufacturing defects to produce wipes for internal use.
Circular products and materials	• A preference for the use of natural and recycled fibres, wherever technically feasible, with a focus on certified materials (GOTS, GRS, OEKO-TEX® STANDARD 100 and EUROPEAN FLAX®). • Collaboration with suppliers who adopt more efficient production processes with a lower environmental impact. • Development of durable, high-quality products, promoting the extension of their life cycle. • Reuse of fabric offcuts in the production of new items. • Development of textile solutions designed to facilitate recycling at the end of their useful life. • Development of a new recyclable fabric consisting of 99 per cent naturally sourced fibres. • Development of the Digital Product Passport for two products and assessment of its phased implementation. • Gradually replacing disposable packaging with reusable or

PRINCIPLE OF THE CIRCULAR ECONOMY	INITIATIVES IMPLEMENTED BY ALLCOST
Circular products and materials	recyclable alternatives. • Planning collections and production with a view to reducing surplus raw materials. • Using digital tools and an interactive showroom to reduce the production of physical samples. • Raising awareness amongst customers and partners regarding the selection of materials and products with a lower environmental impact.
Restoring nature	Given the nature of its business, Allcost's contribution to the regeneration of nature is primarily indirect, through the selection of raw materials of natural origin, the reduction of the environmental impact of its products, and the promotion of circular economy practices throughout the value chain. At the time of writing this report, the company is not undertaking any specific projects for the restoration or regeneration of ecosystems.

Waste Management

Allcost ensures the proper management of waste generated by its activities, promoting waste separation at source and its transfer to licensed operators.

Wherever possible, waste is channelled towards reuse, recycling or recovery operations, prioritising solutions that contribute to the circular economy and reduce landfill disposal.

WASTE GENERATED (KG) – NON-HAZARDOUS

IDENTIFICATION	2023	2024	2025
Code LER 040222 (Waste from processed textile fibres)	30622	54392	80769
Code LER 150101 (Paper and cardboard packaging)	6323	8944	10310
Code LER 150102 (Plastic Packaging)	3014	1927	1389
Code LER 150103 (Wooden Packaging)	0	0	700
Code LER 160214 (End-of-life equipment not covered by 16 09 02 to 16 02 13)	0	0	30

IDENTIFICATION	2023	2024	2025
Code LER 170405 (Iron and Steel)	0	0	600
Code LER 170407 (Mixture of metals)	0	0	60
Code LER 170604 (Insulation materials not covered by 17 06 01 and 17 06 03)	0	0	60
Code LER 200121 (Fluorescent lamps and other waste containing mercury)	0	0	3
Code LER 200140 (Metals)	0	0	1150

The increase in the volume of waste recorded in 2025 is mainly due to the growth in the company's activities, improvements in waste identification and channelling processes, and the carrying out of infrastructure refurbishment and optimisation works.

These factors have contributed to an increase in the volume of waste sent to licensed operators, thereby enhancing the traceability and proper management of the various waste streams.

WASTE GENERATED (KG) – HAZARDOUS

IDENTIFICATION	2023	2024	2025
Code LER 150110 (Packaging containing or contaminated by residues of hazardous substances)	4	0	10,5

The slight increase recorded in 2025 is due to Allcost collecting packaging from hazardous products supplied to subcontracted garment manufacturers, ensuring it is correctly channelled to licensed operators and strengthening the responsible environmental



5.
SOCIAL AND GOVERNANCE PERFORMANCE

5.1 CHARACTERISTICS OF THE WORKFORCE

Allcost Têxteis para Hotelaria, Lda recognises that its employees are one of the key factors in the organisation's success and sustainable development. To this end, it promotes a stable, inclusive working environment characterised by respect for labour rights, and regularly monitors the progress of its workforce using relevant indicators.

GENDER OF STAFF MEMBERS

GENDER	2023	2024	2025
Male	17	19	20
Female	45	50	61
Other	0	0	0
Not announced	0	0	0
Total	62	69	81

There has been a gradual increase in the number of employees over the period under review, with women continuing to make up the majority of the workforce – a characteristic common to the textile and clothing sector.

TYPE OF CONTRACT

IDENTIFICATION	2023	2024	2025
Fixed-term contract	7	16	24
Permanent contract	55	53	57

Most employees are on permanent contracts, reflecting the company's commitment to job security and retaining talent.
The increase in the number of fixed-term contracts goes hand in hand with the growth in business and the need to boost production capacity.

Country of the Employment Contract

Allcost Têxteis para Hotelaria, Lda employs staff exclusively in Portugal and has no operations or contracted labour abroad. contratada no estrangeiro.

STAFF TURNOVER RATE (%)

2023	2024	2025
16%	16%	23%

In 2025, the staff turnover rate rose to 23 per cent, reflecting the growth in the company's business and the consequent strengthening of its human resources structure. This figure stems from the normal pattern of new hires and departures recorded during the period, whilst Allcost remains committed to promoting talent retention, the integration of new staff and the stability of its teams.

5.2 HEALTH AND SAFETY AT WORK

Allcost Têxteis para Hotelaria, Lda ensures the implementation of occupational health and safety practices, promoting appropriate conditions for risk prevention and the protection of its employees.
The company complies with the relevant legislation in this area and regularly monitors safety indicators.

Fatal workplace accidents

During the reporting period, there were no fatal workplace accidents at Allcost Têxteis para Hotelaria, Lda's operations, and no deaths occurred in connection with the company's activities.

WORKPLACE ACCIDENT RATE (%)

2023	2024	2025
5,12%	3,84%	6,15%

The rate of workplace accidents fluctuated throughout the period under review. In 2025, this indicator rose, which underlines the importance of maintaining and strengthening preventive measures, raising staff awareness and continuously monitoring occupational risks, with the aim of promoting an increasingly safe working environment.

5.3 PAY, COLLECTIVE BARGAINING AND TRAINING

Allcost Têxteis para Hotelaria, Lda operates a remuneration policy in accordance with labour legislation and the applicable collective agreement. During the reporting period, 100 per cent of employees received a basic salary in excess of the National Minimum Wage, reflecting the company's commitment to valuing its human resources.

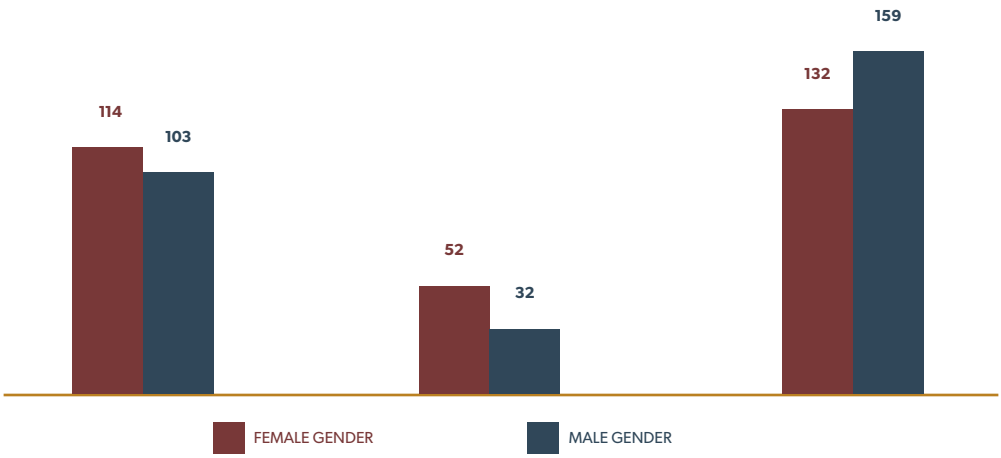
Collective Bargaining

Allcost Têxteis para Hotelaria, Lda reports that 100 per cent of its employees are covered by the ANITLAR collective labour agreement, ensuring compliance with the applicable legal and contractual provisions regarding labour rights, working conditions and social protection.

Professional Training

Professional training is a central element of Allcost Têxteis para Hotelaria, Lda's strategy for the development and enhancement of its human resources. Throughout the period under review, the company organised training programmes in various areas and for different levels of the organisation, helping to strengthen its employees' technical, professional and soft skills.

AVERAGE NUMBER OF TRAINING HOURS PER EMPLOYEE, BY GENDER



There has been an increase in the average number of training hours per employee in 2025, reflecting Allcost's increased investment in the training and continuous skills development of its staff.

It is also noted that investment in training has remained consistent for both genders, highlighting the company's commitment to ensuring professional development opportunities across its entire workforce.

5.4 CORRUPTION AND BRIBERY

During the reporting period, Allcost Têxteis para Hotelaria, Lda. did not receive any convictions for breaching the applicable legislation on combating corruption and bribery, nor were any fines or sanctions imposed on it in this regard. The company remains committed to the principles of integrity, ethics, transparency and legal compliance.



6.
FURTHER INFORMATION
6.1 BUSINESS MODEL AND SUSTAINABILITY

Allcost Têxteis para Hotelaria, Lda operates in the textile sector, with its main focus on the home textiles segment, which accounts for 94 per cent of the company's business, whilst the remaining 6 per cent relates to the provision of solutions for the hospitality sector.

The company operates predominantly under a B2B business model, supplying textile products and solutions to professional clients, and operates mainly in international markets, with a focus on exports. Its strategy is geared towards quality, innovation and meeting its customers' requirements, progressively integrating sustainability concerns into its business model through responsible resource management and practices aligned with environmental, social and governance criteria.

International presence

- Germany
- Algeria
- Austria
- Barbados
- Belgium
- Canada
- Czech Republic
- Denmark
- Spain
- United States
- Estonia
- Finland
- France
- Great Britain
- Israel
- Italy
- Norway
- Netherlands
- Portugal
- Singapore
- Sweden
- Switzerland

Products available

- Bed linen
- Bathroom linen

Services provided

- Product development;
- Catalogue production;
- Customisation;
- Technical support;
- Textile testing
- Production
- Sales support

Cadeia de valor

The value chain at Allcost Têxteis para Hotelaria, Lda. begins with the procurement of the yarns, fabrics and textile accessories required to develop its products. Certain stages of the production process are carried out by specialist partners, namely weaving, sizing, wet processes and embroidery. In-house, the company carries out cutting, manufacturing and packaging operations, whilst also utilising subcontractors for some of these stages whenever production requirements warrant it. This model ensures high quality standards, operational flexibility and the ability to respond to the demands of the markets in which the company operates. The table below shows the breakdown of direct suppliers and subcontractors within Allcost's value chain, by stage of the production process and geographical location; it does not include indirect suppliers or subsequent levels of the supply chain.

NUMBER OF DIRECT SUPPLIERS AND SUBCONTRACTORS BY PRODUCTION PROCESS

PRODUCTION PROCESS	2023	2024	2025
Spinning	5	8	11 (55% Portugal, 36% other European countries and 9% Africa
Weaving	18	30	19 (97.37% Portugal and 2.63% other European countries)
Sizing	3	3	3 (100% Portugal)
Wet Processes	12	8	13 (93% Portugal and 7% other European countries)
Embroidery	4	5	5 (100% Portugal)
Accessories	16	13	16 (100% Portugal)
Cutting	5	5	3 (100% Portugal)
Garment manufacturing	14	28	35 (100% Portugal)
Packaging	12	17	21 (100% Portugal)

Note: The information presented relates exclusively to the direct suppliers and subcontractors of Allcost Têxteis para Hotelaria, Lda., by stage of the value chain, at the end of each reporting period.

It is evident that Allcost favours a predominantly domestic supply chain, with the majority of its direct suppliers and subcontractors being based in Portugal. The presence of international suppliers is concentrated primarily in the spinning stage and, to a lesser extent, in weaving and wet processes, reflecting specific supply requirements for certain raw materials and production processes. At the same time, there has been an increase in the number of partners in the garment manufacturing sector over the period under review, in line with the growth of the company's business and the need for greater production capacity.

Business Strategy

Allcost Têxteis para Hotelaria, Lda is progressively integrating sustainability considerations into its strategy and business model, recognising the growing importance of environmental and social criteria in the markets in which it operates, which are predominantly international and B2B. The company incorporates environmental concerns into product development, notably through its focus on recyclable fabrics with a high proportion of natural raw materials, as well as through the responsible management of resources and the use of energy from renewable sources. This approach enables the company to strengthen its competitiveness, meet customer requirements and align its operations with regulatory and market trends associated with the sustainable transition.

6.2 CLIMATE TRANSITION PLAN

Allcost Têxteis para Hotelaria, Lda has drawn up a climate transition plan in line with the greenhouse gas emission reduction targets set out in point B3, reflecting its commitment to decarbonisation and the continuous improvement of its environmental performance.

CLIMATE TRANSITION PLAN

THEME	PRINCIPLES OF THE CIRCULAR ECONOMY	PRACTICES, POLICIES, AND INITIATIVES	GOALS	INDICATOR	VALUE IN THE BASE YEAR (2025)	MONITORING
Climate Change	Decarbonization; Renewable energy; Energy efficien-	100% green energy; 100% electric fleet; Photovoltaic system; Implementation of batteries; Consumption monitoring;	Maintain 100% green energy in buildings; Maintain a 100% electric fleet; Increase photovoltaic capacity by 2027; Implement battery storage by 2027; Reduce Scope 1 and 2 emissions by 30–40% by 2030	GHG emissions	9,03 tCO_2e	Anual

The figure presented corresponds to the market-based approach, reflecting the procurement of electricity from renewable sources.

6.3 CLIMATE RISKS

Allcost Têxteis para Hotelaria, Lda recognises that climate change may pose risks to its business, both in physical terms and in the context of the transition to a low-carbon economy.

In this context, Allcost has been implementing practices and measures that help to mitigate these risks, strengthening its capacity to adapt and its resilience in the face of the challenges

TYPE OF RISK	RISK IDENTIFIED	MITIGATION MEASURES
Physical risk	The occurrence of extreme weather events, such as storms, floods or disruptions to infrastructure, logistics or business continuity.	Review of insurance cover, monitoring of the supply chain and analysis of business continuity measures.
Physical risk / value chain	Climate change affecting the availability or cost of raw materials, in particular cotton, flax and other natural fibres.	Selection of certified suppliers, diversification of the supply chain and a commitment to more sustainable raw materials.

TYPE OF RISK	RISK IDENTIFIED	MITIGATION MEASURES
Regulatory Risk	Increasing environmental, social, and regulatory requirements in the textile sector and in international markets.	Regulatory monitoring, preparation of the VSME report, maintenance of certifications, and integration of ESG criteria into management.
Energy Risk	Excessive or inefficient energy consumption, with environmental and economic impact.	Consumption monitoring, renewable energy, photovoltaic system, batteries, and energy efficiency measures.
Reputational Risk	Potential impact on the company's image should it fail to meet the expectations of customers and partners regarding sustainability.	Transparent communication, maintenance of certifications, conducting due diligence within the value chain, publication of a sustainability report, and implementation of compliance procedures.
Operational risk / continuity	Interruption of essential services, such as energy, communications, or critical infrastructure, which may temporarily affect operational continuity.	Implementation of backup solutions, conduct of drills, existence of emergency and incident response procedures, communication plans, and measures for the prevention of and response to cybersecurity incidents.
Social risk / value chain	Failure by suppliers or subcontractors to comply with labor, social, or human rights requirements.	Supplier assessment, audits, certification requirements, value chain due diligence, and continuous monitoring.

The identified risks are monitored within the scope of the company's management system, with mitigation measures evaluated and implemented whenever applicable, aiming to strengthen Allcost's resilience to physical and transition-related impacts associated with climate change.

6.4 ADDITIONAL LABOR CHARACTERISTICS

Allcost Têxteis para Hotelaria, Lda. presents the ratio of female to male employees as an additional indicator to characterize its workforce.

FEMALE/MALE WORKER RATIO

2023	2024	2025
2,65	2,63	3,26

The ratio is calculated by dividing the number of female employees by the number of male employees, reflecting the proportion of women to men within the company.
The company does not have a formal segmentation by hierarchical level for reporting purposes; therefore, the figure presented refers to the total number of employees.

Additional information regarding the workforce: Human rights policies and processes
Allcost Têxteis para Hotelaria, Lda has human rights policies and processes in place, including a Code of Ethics and Conduct, a Code of Good Conduct for the Prevention and Combating of Workplace Harassment, and a structured due diligence process.

Code of Ethics and Conduct and Code of Good Conduct for the Prevention and Combating of Workplace Harassment
Allcost Têxteis para Hotelaria, Lda has a Code of Ethics and Conduct that defines the guiding principles for its operations and establishes the fundamental commitments made to employees, partners, and other stakeholders. This document reflects the company's commitment to responsible labor practices, respect for human rights, corporate integrity, and legal compliance.

The Code establishes the following principles and commitments:
• Free and voluntary employment
• Respect for freedom of association and the right to collective bargaining
Guarantee of safe and healthy working conditions
• Prohibition of child labor and forced labor
• Payment of living wages
• Prevention of excessive working hours
• Promotion of regular and formal employment
• Prohibition of discrimination
• Prohibition of inhumane, abusive, or degrading treatment
• Protection of intellectual property
• Compliance with the general framework for the prevention of corruption

Due Diligence

Allcost Têxteis para Hotelaria, Lda has a structured due diligence process designed to identify, assess, and mitigate risks associated with its operations, business relationships, and supply chain. This process is particularly significant in the current regulatory and market landscape, which is defined by increasing demands for transparency, social responsibility, environmental sustainability, and sound corporate governance practices.
In the textile sector, due diligence plays a vital role in preventing and managing legal, financial, reputational, social, and environmental risks, ensuring that the activities of the company and its partners remain aligned with applicable legislation, ethical standards, and principles of corporate responsibility.

6.5 HUMAN RIGHTS

During the reporting period, Allcost Têxteis para Hotelaria, Lda did not record any confirmed serious human rights incidents within its operations, including issues related to child labor, forced labor, discrimination, or other human rights violations.

Despite the absence of such occurrences, the company implements a set of preventive measures to assess and mitigate potential human rights-related risks, both internally and throughout its value chain.

Key actions implemented include:
• Application of a Code of Ethics and Conduct, which establishes principles of respect for human rights and responsible labor practices
• Implementation of due diligence processes to identify and mitigate risks within the supply chain
• Selection and monitoring of suppliers and partners based on their compliance with applicable legislation and ethical standards
• Promotion of safe and healthy working conditions, in accordance with prevailing collective bargaining agreements
• Monitoring of compliance with labor standards and the prevention of discriminatory or abusive practices

6.6 GENDER DIVERSITY OF THE GOVERNING BODY

Allcost Têxteis para Hotelaria, Lda has a management body consisting of a single member, who is male.

Consequently, the gender diversity ratio is 0:1 (female:male).

7.
CORRESPONDENCE INDEX WITH THE VSME STANDARD

To facilitate consultation of this report and demonstrate alignment with the requirements of the Voluntary Sustainability Reporting Standard for SMEs (VSME), the correspondence between the standard's requirements and the respective chapters of the report is presented below.

VSME REQUIRE-MENT	THEME	REPORT CHAPTER	PAGE
B1	Basis for development	2.1. Basis for development	7-8
B2	Future practices, policies, and initiatives for the transition to a more sustainable economy	3.1 Strategy, practices, policies, and goals	16-21
B3	Energy and greenhouse gas emissions	4.1 Energy and greenhouse gas emissions	21-25
B4	Air, water, and soil pollution	4.2 Air, water, and soil pollution	25
B5	Biodiversity	4.3 Biodiversity	26

REQUISITO VSME	TEMA	CAPÍTULO DO RELATÓRIO	PÁGINA
B6	Water	4.4 Water	26
B7	Resource use, circular economy, and waste management	4.5 Resource use, circular economy, and waste management	27-30
B8	Labor – General characteristics	5.1 Characterization of the workforce	31-32
B9	Occupational health and safety	5.2 Occupational health and safety	32
B10	Remuneration, collective bargaining, and training	5.3 Remuneration, collective bargaining, and training	33
B11	Convictions and fines for corruption and bribery	5.4 Corruption and bribery	33
C1	Business model and sustainability strategy	6.1 Business model and sustainability	35-36
C2	Future practices, policies, and initiatives for the transition to a more sustainable economy	3.1 Strategy, practices, policies, and goals	16-21
C3	GHG emission reduction targets and climate transition plan	6.2 Climate transition plan	37
C4	Climate risks	6.3 Climate risks	37-38
C5	Additional labor force characteristics	6.4 Additional labor force characteristics	38-39
C6	Human rights – Policies and processes	6.5 Human rights	39-40
C7	Serious human rights incidents	6.5 Human rights	39-40
C8	Revenues derived from specific sectors*	Not applicable	NA
C9	Gender diversity of the governing body	6.6 Gender diversity of the governing body	40


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