iBET

Instituto de Biologia
Experimental e Tecnológica

2025

ESG Brochure

Environmental, Social, and Governance

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Our Sustainability Commitment

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Commitments for the Future

SUSTAINABILITY STATEMENTS

Paula Alves | iBET CEO



At iBET, we believe that scientific excellence and sustainability go hand in hand. As a private non-profit R&D organization of public utility working in Biotechnology, **we are committed to developing innovative solutions that create value in Health and for society while operating with responsibility, transparency, and integrity.**

Over the past year, we have taken a significant step forward in embedding Environmental, Social and Governance (ESG) principles into our strategy and operations. Following the publication of our first ESG Brochure in 2024, we are proud to present iBET's first Sustainability Report, marking an important milestone in our sustainability journey. **This year, we conducted our first Double Materiality Assessment, aligned with the European Sustainability Reporting Standards (ESRS), allowing us to identify the ESG topics that are most relevant to both our stakeholders and the long-term resilience of our organization**. The assessment identified Climate Change, Pollution, Resource Use and Circular Economy, Own Workforce, Business Conduct, Cybersecurity & Digitalisation, and Research & Development as iBET's material topics.

Building on these results, we significantly strengthened our ESG reporting by expanding the disclosure of metrics, policies, actions, targets and governance practices across each material topic, in line with the ESRS framework. This enhanced transparency represents an important step in preparing iBET for future regulatory requirements while reinforcing our commitment to accountability and continuous improvement.

Our sustainability journey is only beginning. The work presented in this report lays the foundations for the development of iBET's ESG Strategy, currently under preparation, which will further integrate sustainability into our scientific mission, organizational culture and long-term decision-making.

At iBET, sustainability is not a separate initiative — it is an essential part of how we conduct research, build partnerships, develop people and generate innovation. Through science, collaboration and responsible leadership, we remain committed to contributing to a healthier, more sustainable, inclusive and resilient future for people and the planet.

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Maria Lina Dionísio | Executive Director - Sustainability for Food & Health Division



Sustainability has evolved from an emerging priority to a fundamental driver of long-term value creation.

The remarkable growth of iBET's Sustainability team reflects both the increasing relevance of sustainability across organizations and iBET's commitment to leading this transformation. As this area consolidates its position within the organization, it becomes an increasingly important driver of **innovation, resilience, and long-term value creation**.

António Cunha | Head of Safety & Sustainability



2025 marks an important milestone in iBET's sustainability journey. Building on the foundations established in our first ESG Brochure, we have strengthened the integration of sustainability into our governance, decision-making processes, and long-term strategy through our first Double Materiality Assessment and our first sustainability report aligned with CSRD and ESRS principles.

This report reflects iBET's commitment to transparency, continuous improvement, and responsible innovation. I would like to express my sincere gratitude to all colleagues who contributed to this effort, with a special acknowledgement to the members of the Sustainability Working Group, whose dedication, expertise, and collaboration were instrumental in making this report possible. Together, we are building a more resilient, responsible, and sustainable future.

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SUSTAINABILITY STATEMENTS

Advancing science with **responsibility** and **purpose.**

At iBET, we believe that science can transform lives and protect our planet.
Our commitment to sustainability is integral to our mission as a research institute working in Health Science and Biotechnology..
We pursue scientific excellence while fostering an inclusive culture, promoting responsible practices, and collaborating with partners to address complex global challenges.

Through innovation, integrity and purpose, we aim to generate lasting impact for people, industry and society.

OUR ESG JOURNEY

Building the foundations for a **Sustainable Future.**

2024
First reporting year of sustainability information (ESG Brochure)

2025
Double Materiality Assessment and first Sustainability Report

2026
ESG Strategy and policies development

FUTURE
ESG Strategy Implementation

BUSINESS MODEL & VALUE CREATION

ESRS REQUIREMENT
ESRS 2 (SBM)

From science **to impact.** That's how we create value.

Our Value Drivers

SCIENTIFIC EXCELLENCE
High-quality research and multidisciplinary expertise in Health Science and Biotechnology.

INFRASTRUCTURE & PLATFORMS
Advanced facilities and technological capabilities.

COLLABORATION & PARTNERSHIPS
Strong relationships with industry, academia and funding bodies.

TECHNOLOGY TRANSFER
Turning knowledge into real- world solutions and intellectual value.

TALENT & CULTURE
Empowered teams, ethical culture and commitment to impact.

RESEARCH
We generate and advance scientific knowledge through rigorous and innovative research.

iBET
Health Science and Biotechnology Research & Innovation

INNOVATION
We develop and validate biotechnological solutions in our laboratories and platforms.

IMPACT
We deliver solutions that create value for industry, improve health and contribute to a more sustainable future.

iBET transforms scientific knowledge into biotechnological solutions that generate economic, environmental and social value for health industry and society.

Sustainability integrated into our Governance & strategy

Sustainability is embedded in our governance and strategy through clear structures, policies and processes aligned with the ESRS.

GOVERNANCE & OVERSIGHT
The Board oversees ESG matters and monitors risks and opportunities.

STRATEGY & INTEGRATION
ESG considerations guide strategic decisions and resource allocation.

POLICIES & COMPLIANCE
Robust policies ensure ethical conduct, quality, environment and people management.

PERFORMANCE & MONITORING
ESG performance is monitored and regularly reviewed to drive continuous improvement

STAKEHOLDER ENGAGEMENT
We engage continuously with stakeholders to understand expectations and create shared value.

2 R&D Divisions
BioPharma Division and Sustainability for Food & Health Division

Founded in 1989
35+ years of scientific excellence and innovation

Private Non-Profit
R&D Institute of public utility with a mission-driven approach

Portugal
Strong connection to the national and international innovation ecosystem

GOVERNANCE MODEL

ESRS REQUIREMENT
ESRS 2 (GOV)

Governing science with **accountability.**

iBET's governance model ensures ethical, transparent and responsible leadership to support our mission, manage risks and create long-term value.

GOVERNANCE STRUCTURE

BOARD OF DIRECTORS
Provides strategic direction,oversight of performance and risk management, and ensures long-term value creation.

→ Advised by the International Scientific Advisory Board

EXECUTIVE MANAGEMENT
Leads iBET's operations and execution of strategy, ensuring effective management of resources, people and processes.

→ Oversight of ESG matters led by the Head of Biosafety & Sustainability with the ESG Working Group

SCIENTIFIC & OPERATIONAL AREAS
R&D Divisions, Units and Support Functions execute scientific activities and enable operational excellence across the Institute.

→ Cross-functional collaboration ensures integrated decision- making and efficient implementation

GOVERNANCE PRINCIPLES

ACCOUNTABILITY
Clear roles and responsibilities across all governance bodies.

TRANSPARENCY
Open communication and disclosure in decision-making and reporting.

ETHICS & INTEGRITY
Commitment to ethical conduct, biosafety and responsible research.

RISK MANAGEMENT
Proactive identification and management of risks and opportunities.

KEY GOVERNANCE INFORMATION

7 MEMBERS
Board of Directors

3 Executive | 4 Non-Executive
Board composition

29% FEMALE REPRESENTATION
Gender diversity index: 0.40

3-YEAR MANDATES
Board members elected by Associate Members in General Assembly

ASSOCIATE MEMBERS

Pharma · Agro-Industry · Academia · Foundations / Institutes

PRIVATE EQUITY

60,4%

BROCHURE 2025

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- Business Model, Value Creation & ESG Strategy
- iBET Governance Model
- **Double Materiality Assessment**

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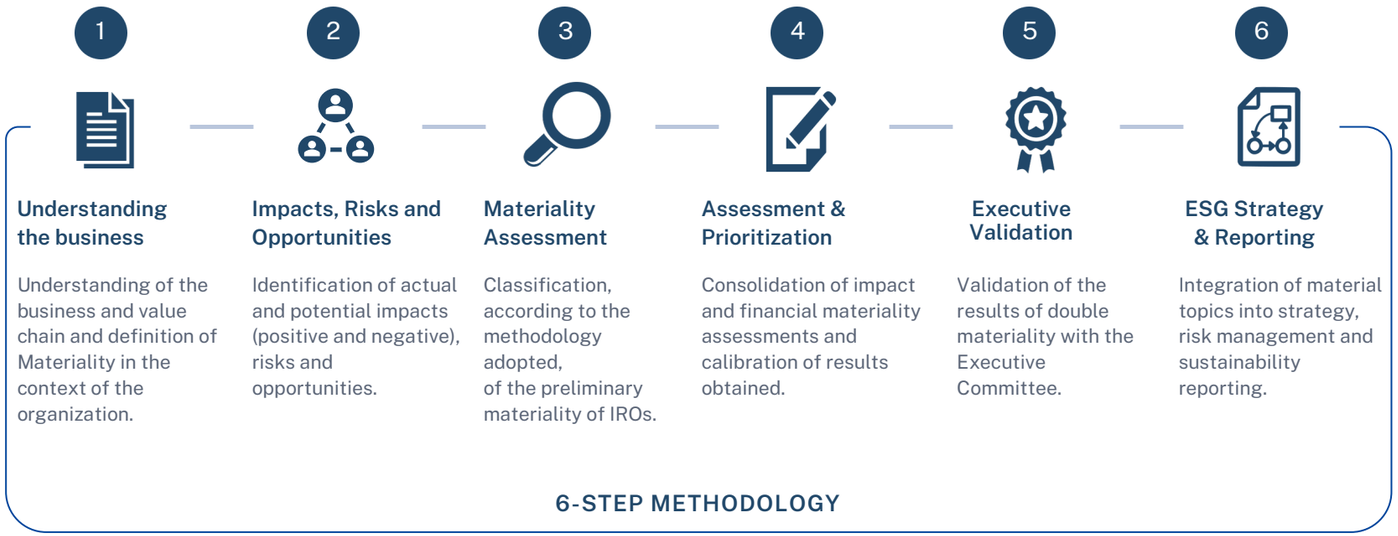
DOUBLE MATERIALITY ASSESSMENT

ESRS REQUIREMENT
ESRS 2 (IRO)

Identifying what matters most for **iBET** and its stakeholders.

The Double Materiality Assessment identified the material impacts, risks and opportunities (IROs) across our own operations and value chain, highlighting the ESG topics that are most relevant to iBET's long-term value creation.



6-STEP METHODOLOGY

ASSESSMENT PRINCIPLES

IMPACT MATERIALITY
How iBET affects people and the environment.

FINANCIALMATERIALITY
How sustainability issues affect iBET's performance and value creation.

STAKEHOLDER ENGAGEMENT
Involving internal and external stakeholders to ensure diverse perspectives and informed decision-making.

EXECUTIVE VALIDATION
Final validation and oversight by governance bodies.

WHO WE ENGAGED

- **Employees**
- **Partners & Collaborators**
- **Research Institutions**
- **Funders**
- **Suppliers**
- **Communities & Society**
- **Associate Members**

Diverse perspectives from across our ecosystem.

OUR VALUE CHAIN

Upstream
(Suppliers, Data Search, Researchers, Funders)
↓
Own Operations
(Laboratories, R&D, Support Functions)
↓
Downstream
(Knowledge Transfer, Partners, Society & Environment)

The assessment covered the full value chain.

ASSESSMENT OUTPUT

46
Material IROs
identified across environmental, social and governance dimensions

7
Material Topics
prioritised as the most relevant for iBET

The topics were assessed through the double materiality lenses and prioritised based on their significance.

OUR 7 MATERIAL TOPICS

- Climate Change
- Pollution
- Resource Use and Circular Economy
- Own Workforce
- Business Conduct
- Cybersecurity and Digitalisation
- Research and Development

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E1 –CLIMATE CHANGE

ESRS REQUIREMENT
ESRS E1

Advancing the transition to a **low-carbon** research model.

iBET is progressively integrating climate considerations into its strategy and operations, aligning with the Paris Agreement and the 1.5°C objective, while strengthening resilience and sustainability across its value chain.

CARBON FOOTPRINT

6,952
tCO_2e

(Scope 1 + 2 + 3 – market-based)

FY2025

ENERGY CONSUMPTION

5,295.64 MWh

(2025)

PHOTOVOLTAIC ENERGY PRODUCTION

15%

of total energy consumption

SCOPE 1 + 2 EMISSIONS

982 tCO_2e

(market-based) **(664 + 318)**

POLICIES

- Environmental and Climate Policy under development (expected 2026).
- Commitment to reduce GHG emissions and improve energy efficiency.
- Integration of climate risk mitigation and sustainability principles across operations and value chain.

ACTIONS

- Expand its photovoltaic capacity through additional self-consumption installations (277 → 517 MWh/year).
- Increase the share of electricity sourced from renewables.
- Replace existing equipment with more energy-efficient alternatives

METRICS AND TARGETS

- –42% Scope 2 emissions by 2030.
- –90% Scope 2 emissions by 2050.
- Increase renewable energy use and on-site generation.
- Align with GHG Protocol.

MATERIAL TOPIC SUMMARY

IMPACTS

- GHG emissions from laboratory operations, equipment and infrastructure.
- Value chain emissions (materials, transport, plastics, reagents).

RISKS

- Increased operational costs due to energy price volatility.
- Regulatory pressure and compliance requirements.
- Additional investment needs in clean technologies.

OPPORTUNITIES

- Development of biotech solutions for climate adaptation (e.g. carbon capture, biofertilizers).
- Access to climate-related funding and partnerships.
- Strengthening position as a climate innovation player.

iBET is strengthening its low-carbon research model by reducing emissions, improving energy efficiency and increasing renewable energy use across its operations.

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E2 – POLLUTION

ESRS REQUIREMENT
ESRS E2

Preventing pollution, **protecting life and ecosystems.**

iBETmanages pollution-related impacts through responsible laboratory practices, safe waste management and continuous improvement, advancing innovation with care for people and the environment.

SPILLS AND ACCIDENTAL EMISSIONS

0

FY2025

SUBSTANCES OF CONCERN

No material amounts identified

(SVHC – REACH)

FY2025

EMERGENCY COVERAGE

100%

of laboratory areas covered

(Spill emergency response plans)

POLICIES

- Environment and Climate Policy under development (expected Q4 2026).
- Emergency Plans and General Safety Procedures to manage pollution risks.
- Commitment to pollution prevention, resource efficiency and compliance with legal requirements

ACTIONS

- Laboratory safety procedures to prevent emissions, spills and contamination.
- Emergency equipment and spill response plans in relevant areas.
- Training and drills to improve preparedness and response capabilities.

METRICS AND TARGETS

- Maintain zero pollution incidents and accidental releases, in the short, medium and long term.
- Continue ensuring 100% coverage of laboratory areas through comprehensive emergency preparedness and response plans.

MATERIAL TOPIC SUMMARY

IMPACTS

- Positive impacts from projects that reduce water pollution and protect ecosystems.
- Potential negative impacts from accidental releases of hazardous substances, biological agents or GMOs.

RISKS

- Ecological harm from unintended releases of hazardous substances or agents.
- Regulatory non-compliance and legal sanctions.
- Reputational damage and increased liability.

OPPORTUNITIES

- Development of cleaner biotechnological solutions and sustainable processes.
- Protection of ecosystems and public health.
- Strengthening innovation and positive environmental impact.

iBET is reinforcing pollution prevention through safe laboratory practices, responsible waste management and emergency preparedness to protect people, ecosystems and public health.

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E5 –RESOURCE USE AND CIRCULAR ECONOMY

ESRS REQUIREMENT
ESRS E5

Using resources efficiently, creating **circular value.**

iBET integrates circular economy principles into its operations to reduce resource consumption, minimize waste and promote reuse and recycling, strengthening innovation and environmental responsibility.

TOTAL WASTE GENERATED

44.81 t

(Hazardous + non-hazardous)

FY2025

WASTE DIVERTED FROM DISPOSAL
11.60 t
(Recycling & recovery)

WASTE TO DISPOSAL
33.21 t
(Non-recycled waste)

HAZARDOUS WASTE
22.87 t
(Laboratory waste)

POLICIES

- Environmental and Climate Policy under development (expected Q4 2026).
- Promote efficient resource use and circular economy across operations and value chain.
- Reduce dependency on virgin resources and prioritise waste prevention, reuse and recycling.

ACTIONS

- Improve waste segregation and selective collection.
- Awareness-raising and training initiatives for users.
- Community Warehouse Program to extend reuse of overstock materials.
- Digital tools and AI to support resource tracking and waste separation.

METRICS AND TARGETS

- Measurement of avoided costs through the Community Warehouse.
- Measurement of costs associated with resource use.
- Measurement of costs associated with hazardous waste disposal.
- Measurement of the percentage of non-hazardous waste recycled.

MATERIAL TOPIC SUMMARY

IMPACTS

- Strict waste segregation and hazardous material handling protocols in its laboratory operations.
- Reuse and recycling initiatives to reduce waste and resource consumption.

RISKS

- Generation of hazardous waste with risks to the environment and human health.
- Reputational impacts from potential incidents.
- Market risks related to cost and availability of critical resources.

OPPORTUNITIES

- Reduce costs through efficient resource use and waste reduction.
- Strengthen innovation and resilience through circular practices.
- Enhance reputation and stakeholder trust through responsible resource management.

iBET is promoting circular value by improving resource efficiency, reducing waste generation and strengthening reuse, recycling and responsible material management practices.

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S1 –OWN WORKFORCE

ESRS REQUIREMENT
ESRS S1

Empowering a safe, inclusive and high-performing **workforce.**

iBETfosters a fair, inclusive and safe working environment, supporting talent development, well-being and responsible research practices.

TOTAL WORKFORCE

269

of which 109 are research fellows and students

FY2025

GENDER DIVERSITY

70% women

Balanced workforce representation

PERFORMANCE & DEVELOPMENT

92% employees evaluated

Regular performance reviews

HEALTH & SAFETY

0/0 accidents / fatalities

Safe laboratory operations

POLICIES

- Code of Ethics and Conduct ensuring fairness and transparency.
- Gender Equality and Inclusion Plan.
- Accident Prevention Activity Plan to address health and safety.

ACTIONS

- Training programs – a total of 3,516 hours delivered in 2025.
- Well-being initiatives (mental health, benefits, work-life balance).
- Safety training and risk assessments across all operations.

METRICS AND TARGETS

- Continued monitoring of recordable workplace accidents.
- Continued monitoring of training hours.
- Continued evaluation of remuneration indicators.

MATERIAL TOPIC SUMMARY

IMPACTS
- Strong focus on well-being, inclusion and talent retention.
- Continuous training and career development.

RISKS
- Exposure to hazardous laboratory conditions.
- Dependence on specialised skills and talent retention.

OPPORTUNITIES
- Increased productivity and research quality.
- Strengthened attractiveness as employer.
- Alignment with ESG and innovation strategy.

iBET is empowering its workforce by promoting safety, inclusion, employee development and well-being across its research operations.

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G1 –BUSINESS CONDUCT

ESRS REQUIREMENT
ESRS G1

Acting with integrity, building **trust** and **value**.

iBET promotes ethical behaviour, transparency and accountability across all operations, ensuring responsible governance and sustainable research practices.

INCIDENTS OF CORRUPTION OR BRIBERY

0
incidents

FY2025

FINES RELATED TO CORRUPTION OR BRIBERY

€ 0
total amount

AVERAGE PAYMENT PERIOD TO SUPPLIERS

25 days

PAYMENTS WITHIN AGREED TERMS

100%
of total payments

POLICIES

- Code of Ethics and Conduct ensuring fairness and transparency.
- Corruption Risk Prevention Plan.
- Whistleblowing Policy.
- Corruption Prevention Policy.

ACTIONS

- Risk assessments for corruption and conflicts of interest.
- Training on ethics, compliance and anti-corruption.
- Whistleblowing channel operational since January 2023.
- Due diligence and fair payment practices for suppliers.

METRICS AND TARGETS

- Maintenance of zero confirmed incidents of corruption and bribery.
- Maintenance of 100% compliance with regular payment terms.

MATERIAL TOPIC SUMMARY

IMPACTS
- Promotion of ethics, transparency, accountability and responsible conduct.
- Fostering of an inclusive and responsible workplace.
- Support of responsible partnerships and procurement practices.

RISKS
- Exposure to financial loss, reputational damage, and stakeholder mistrust due to absence of crisis management protocols.
- Corruption or bribery incidents can lead to legal, financial and reputational risks.

OPPORTUNITIES
- Strong governance enhances trust with funders and partners.
- Ethical practices drive sustainable research and innovation.
- Responsible supply chains create long-term value.

iBET is strengthening trust and long-term value by promoting ethical conduct, transparent governance and responsible relationships across its operations and value chain.

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X1 –CYBERSECURITY AND DIGITALISATION

ESRS REQUIREMENT
ESRS X1

Protecting **information**, enabling research and **innovation**.

iBET strengthens its cybersecurity and digital resilience to safeguard data, ensure operational continuity and maintain stakeholder trust in a digital and interconnected environment.

HIGH-IMPACT CYBERSECURITY INCIDENTS

0
incidents

FY2025

PARTICIPATION SCORE IN CYBERSECURITY TRAINING ON KYMATIO PLATFORM

70%
participation score
FY2025 (baseline & target)

FREQUENCY OF PHISGING CAMPAIGNS

2
campaigns per year
FY2025

POLICIES

- Information Security Policy.
- Business Continuity Policy.
- Data Privacy Policy.
- Vulnerability Management Policy.

ACTIONS

- Strengthened access controls and multi-factor authentication.
- Penetration tests, risk assessments and digital asset inventory.
- Employee training and awareness via Kymatio platform.
- Continuous monitoring and incident response readiness.

METRICS AND TARGETS

- Maintain zero high-impact cybersecurity incidents.
- Improve employee cybersecurity awareness and training participation (> 79% by 2030).
- Increase the frequency of phishing campaigns (>2 by 2030).

MATERIAL TOPIC SUMMARY

IMPACTS
- Alignment with the General Data Protection Regulation (GDPR).
- Development of internal training modules for employees on cybersecurity.

RISKS
- Cyberattacks, unauthorized access and data breaches.
- Operational disruption and loss of critical data.
- Financial losses, regulatory penalties and reputational damage.

OPPORTUNITIES
- Adoption of secure digital tools and collaborative platforms.
- Increased efficiency and innovation through digitalization.
- Strengthened organizational resilience and stakeholder confidence.

iBET is enhancing digital resilience by protecting information, strengthening cybersecurity practices and enabling secure, trusted research collaboration.

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X2 –RESEARCH & DEVELOPMENT (R&D)

ESRS REQUIREMENT
ESRS X2

Advancing **science** and **innovation** for a better future.

iBET develops high-quality research and innovative solutions that create value in public health, food systems and sustainable development, generating positive impacts for society and the environment.

PUBLICATIONS & PATENTS

53
publications & patents

FY2025

PRIVATE R&D FUNDING (BASELINE 2024)
15,722 k€

PUBLIC R&D COMPETITIVE FUNDING
5,827 k€

AWARDS & RECOGNITIONS
9

POLICIES

- Code of Ethics and Integrity in Research under development (expected Q3 2027).
- Intellectual Property Regulation (in development).
- Alignment with HR Excellence in Research Award and European Code of Conduct for Research Integrity.

ACTIONS

- Development and dissemination of the Intellectual Property Regulation.
- Strengthening research integrity and governance.
- Application for the HR Excellence in Research Award 2026

METRICS AND TARGETS

- Increase scientific publications and patent applications, and technology developed.
- Increase the value of private and public national and international R&D funding.
- Increase the number of awards and recognitions received.

MATERIAL TOPIC SUMMARY

IMPACTS
- Advancement of the scientific frontier through cutting-edge research and innovation.
- Commitment to high-quality research and scientific excellence.
- Expansion and strengthening of research teams and scientific capabilities.

RISKS
- Insufficient dissemination may limit visibility and impact.
- Cases of plagiarism, data manipulation, or lack of proper attribution.

OPPORTUNITIES
- Drive high-impact biotechnological innovation in Health Science and Biotechnology.
- Improve visibility, reputation and public trust.
- Access ESG-aligned funding and build strong research partnerships.
- Scientific publications in high-impact journals

iBET is advancing science and innovation by developing high-quality research, strengthening knowledge creation and delivering solutions with positive societal and environmental impact.

COMMITMENTS FOR THE FUTURE

Looking ahead.
Building a **sustainable future**.

As we move forward, we remain committed to continuous improvement, transparency and creating long-term value for our stakeholders, society and the environment.

Our vision is clear: to be an international reference in scientific research and innovation, driving a more sustainable and resilient future.

STRENGTHEN GOVERNANCE STRUCTURES

Enhance ESG governance by embedding sustainability considerations into strategic planning and decision-making processes.

IMPROVE ESG PERFORMANCE AND MEASUREMENT

Establish measurable ESG targets and KPIs while expanding monitoring processes to support effective performance tracking and continuous improvement.

REDUCE OUR ENVIRONMENTAL FOOTPRINT

Implement strategic initiatives to reduce environmental impacts and improve resource efficiency across operations.

ESTABLISH A STRONG ESG FRAMEWORK

Formalise ESG policies and procedures to ensure a consistent, transparent, and structured approach to sustainability management and compliance.

DRIVE LONG-TERM VALUE CREATION

Implement the ESG Strategy to create lasting value for stakeholders while improving organisational resilience and sustainability performance.

> Advancing science, fostering innovation and creating **sustainable value for society**.

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