Critical Review Report
the Corporate Reporting and Public Disclosure of Energy, Water and GHG emissions

Hypertec Environmental Data Disclosure Report
Civil Year 2025 - Document: RP_HYP_QA011
Version: 03
and CIARA's website
June 18th, 2026

Corporate Reporting and Public Disclosure
Hypertechnologie Ciara Inc.
9300 Trans Canada Highway
Saint-Laurent QC H4S 1K5

Third-party reviewer
Marie Bellemare Consulting
Consultant in LCA | EPD verifier
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Introduction

Marie Bellemare Consulting is an independent consultancy service with the mission of providing services in Life Cycle Assessment (LCA) verification and LCA for buildings and other infrastructures. For more than 16 years, Marie Bellemare has been fully immersed in applying ecodesign with LCA throughout different sectors: IT, packaging, furniture, transportation, agri-food, and construction. She has the experience and knowledge on the latest development of methods and approaches in the LCA: ISO standards related and LEED requirements associated to building LCA. Also, she is recognized as an Environmental Product Declaration (EPD) verifier by CSA Group: https://www.csaregistries.ca/epd/epd_verifier_info_e.cfm

Scope of the Mandate

Marie Bellemare Consulting was engaged to perform a third-party review of the environmental data disclosed on the Hypertechnologie Ciara Inc (CIARA) according to the requirements of the 4.9.2.1 criterion of the Electronic Product Environmental Assessment Tool (EPEAT) program.

Marie Bellemare reviewed the final version of the information available on the CIARA's websites (https://hypertec.com/sustainability and https://ciaratech.com/sustainability/) related to their *Corporate reporting and public disclosure* report dated June 18th, 2026 in accordance with:

> *"Corporate reporting and public disclosure*
> *4.9.2.1 Required—Corporate environmental performance reporting by manufacturer*
> *The manufacturer shall make an annual public disclosure for the following environmental aspects: water use (i.e., withdrawal) or consumption, energy use, and Scope 1 and Scope 2 greenhouse gas emissions. The scope of operations covered, at a minimum, shall include those parts of the company that have significant responsibility for the design and manufacture of products declared to conform to this standard, as determined by the manufacturer. It is acceptable for the disclosure to be at the enterprise level. The environmental data for each of these aspects shall be assured by an independent third-party.*
> *Verification requirements:*
> *Declaration of the applicable scope of impact (e.g., manufacturer enterprise level, those parts of the company that have significant responsibility for the design and manufacture of products declared to conform to this standard).*
> *Independent third-party assurance of environmental data for each aspect.*
> *Disclosure of standard(s) and/or framework(s) used for the calculations and reporting, where applicable, or the standard or framework used to achieve third party assurance of data (e.g., ISAE 3000) using a company-specific protocol.*
> *URL for the annual public disclosure of the required environmental aspects.*
> *Additional details: Standards and/or frameworks for reporting and/or third-party assurance may include but are not limited to: GRI [B9], AA1000 [B1], AICPA AT 101 [B2], third party verification standards accepted by CDP [B5] as listed on the CDP website".*

The Global Reporting Initiative is an international independent standard (GRI) 302, 303, and 305) for reporting and it was accepted by GEC in previous rounds.

General Timeline for the Mandate

Target Dates for the Mandate	
Start date	June 3, 2026
End date	June18, 2026

Critical Review Statement

Scope and Methodology

After a detailed examination, in accordance with the limits of the scope of Marie Bellemare's appointment, the third-party reviewer confirms that nothing has come to her attention to suggest any data errors or relevant deviations from the referenced EPEAT requirements. The company-specific data has been examined regarding quality, accuracy, and plausibility. This includes verifying the underlying data collected for the disclosure calculations and ensuring the calculations were carried out in compliance with the rules described in the EPEAT requirements. The review process involved comments provided by email and discussed via conference call, which were subsequently implemented. Please note that this review excludes an assessment of the calculations used for the corporate reporting and public disclosure of individual data sets.

Reviewer Qualifications and Independence

The third-party reviewer confirms she has sufficient knowledge and experience with information technology (IT) products, the IT industry, relevant standards, and the geographical area of the environmental data disclosure to carry out this review. Furthermore, she confirms her independence in this role in accordance with EPEAT Program requirements, having not been involved in the execution of the LCA and having no conflicts of interest.

Conclusion of Conformance

Finally, the third-party reviewer confirms that the data published on CIARA’s website (https://hypertec.com/sustainability and https://ciaratech.com/sustainability/) was found to be in conformance with the 4.9.2.1 criterion of EPEAT, based on the Global Reporting Initiative (GRI) standards 302, 303, and 305.

Title of the study	*Environmental Data Disclosure Hypertec Group* *Civil Year 2025 - Document: RP_HYP_QA011* *Version: 03* *and CIARA’s website*
The commissioner and practitioner of the *Corporate Reporting and Public Disclosure*	Hypertechnologie Ciara Inc. 9300 Trans Canada Highway Saint-Laurent, Quebec, Canada H4S 1K5
The version of the report to which the critical review statement belongs	Version: 03 Report Date : 2026.03.18
Name of third-party reviewer	Marie Bellemare
Name of organization and address	Marie Bellemare Consulting 5302 5E Ave, Montreal, Quebec, Canada H1Y 2S5
Date	July 15, 2026
Signature	 Digitally signed by Marie Bellemare Date: 2026.07.15 13:54:19 -04'00'

Verification Matrix: EPEAT Criterion 4.9.2.1

Objective: To ensure the report (RP_HYP_QA011_Rev.03) complies with the public disclosure requirements of EPEAT criterion 4.9.2.1 (IEEE 1680.1) based on GRI 302, 303, 305, and GRI 3.

Third-party verification of **data published on CIARA's website** according to the requirements of the 4.9.2.1 criterion of EPEAT
GRI 302: Energy Reporting Requirements 2016 [1]
GRI 303: Water and Effluents Reporting Requirements 2018
GRI 305: Emissions Reporting requirements 2026
GRI 3: Material Topics 2021

GRI 302: Energy Reporting Requirements	**EPEAT Status: Completeness of Response**	**Verifier's Comments**	**CIARA's Comments**
Management approach disclosures			
1.1 The reporting organization shall report its management approach for energy using *GRI 3: Material Topics 2021*	**Compliant**	**Conformant.** Section 2 (Scope) of the report clearly details the management approach for energy, as well as the actual and potential impacts on the economy, environment, and people. The approach is robust, relying on an ISO 50001 certified energy management system, a formal Energy Policy, and a specific reduction target of 1.67% per year.	
Disclosure 302-1 Energy consumption within the organization			
The reporting organization shall report the following information:	**Compliant**	**Conformant.** Total energy consumption (13,505.05 GJ for 2025)	

[1] **Please note:** *GRI 302: Energy 2016* has been revised and will be superseded by *GRI 103: Energy 2025* with the effective date of 1 January 2027. Earlier adoption of *GRI 103* is encouraged.
Effective date: Until 31 December 2026

GRI 302: Energy Reporting Requirements	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used. b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used. c. In joules, watt-hours or multiples, the total: i. electricity consumption ii. heating consumption iii. cooling consumption iv. steam consumption d. In joules, watt-hours or multiples, the total: i. electricity sold ii. heating sold iii. cooling sold iv. steam sold e. Total energy consumption within the organization, in joules or multiples. f. Standards, methodologies, assumptions, and/or calculation tools used. g. Source of the conversion factors used		is clearly broken down into non-renewable and renewable sources, as well as by fuel type (electricity, natural gas, diesel) in Sections 4.2.1 to 4.2.3.4. Footnote 7 adequately explains that heating and cooling are accounted for within electricity and natural gas figures, and that steam is not applicable. Methodologies and conversion factors (Ministry-Environment Conversion-Table-GHG) are transparently disclosed in Section 2 and throughout the relevant footnotes.	
Disclosure 302-2 Energy consumption outside of the organization			
The reporting organization shall report the following information: a. Energy consumption outside of the organization, in joules or multiples. b. Standards, methodologies, assumptions, and/or calculation tools used. c. Source of the conversion factors used.	N/A	**Conformant.** In the GRI index table (Section 6.1), the organization explicitly states that this metric does not apply to their activities and energy consumption scope. This declaration of non-applicability is acceptable, as EPEAT criterion 4.9.2.1 focuses on the manufacturer's operational (internal) energy use.	
Disclosure 302-3 Energy intensity			
The reporting organization shall report the following information: a. Energy intensity ratio for the organization. b. Organization-specific metric (the denominator) chosen to calculate the ratio.	Compliant	**Conformant.** The organization reports two energy intensity ratios in Section 4.4.2 (Table of Intensity Value). In	

GRI 302: Energy Reporting Requirements	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
c. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all. d. Whether the ratio uses energy consumption within the organization, outside of it, or both.		Section 2 (Scope), the organization clearly defines the specific metrics used as denominators: Annual Production volume (Physical Intensity) and Annual Revenue (Economic Intensity). The ratio encompasses the total operational energy consumption within the organization.	
Disclosure 302-4 Reduction of energy consumption			
The reporting organization shall report the following information: a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples. b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all. c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it. d. Standards, methodologies, assumptions, and/or calculation tools used.	Compliant	**Conformant.** The overall energy variations (net reductions/increases) for all energy types are reported in GJ and MWh in Sections 4.2 and 4.4.1. In Section 2 (Energy & water Reduction Calculation) and Footnote 1, the organization clearly defines its baseline (revised to 2024) and provides a strong rationale for this change (relocation to a new facility). The calculation methodologies, based on utility bills and standard conversion factors, are also properly disclosed.	
Disclosure 302-5 Reductions in energy requirements of products and services			

GRI 302: Energy Reporting Requirements	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
The reporting organization shall report the following information: a. Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples. b. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it. c. Standards, methodologies, assumptions, and/or calculation tools used.	**Compliant**	**Rev 1: Non-conformant / Action required.** While Section 4.2.3.5 details the methodologies used (ENERGY STAR, 80 PLUS) and describes the efficiency improvements of components (in percentages), the report fails to disclose the actual amount of reductions in energy requirements of sold products achieved during the reporting period in joules or multiples (e.g., Watt-hours, MWh), as strictly required by disclosure 302-5-a. To be compliant, the organization must provide quantitative data of the energy reductions achieved and clarify the specific base year/baseline used for this specific calculation. **Rev 2: Conformant.** The organization successfully updated Section 4.2.3.5 to include the quantitative reduction in energy requirements of sold products. The report explicitly states a reduction of 435.96 MWh (1,569.5 GJ) achieved during the 2025 reporting period compared to the CY2024 baseline. The methodology, baseline rationale, and calculation assumptions (utilizing ENERGY STAR Typical Energy Consumption values) are transparently	Action taken. The quantitative energy reductions from sold products in joules or multiples (e.g., MWh) were added to Section 4.2.3.5

GRI 302: Energy Reporting Requirements	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
		disclosed. Furthermore, the organization provides excellent transparency by contextualizing that this absolute reduction is primarily driven by sales volume and product mix changes, alongside generational technical efficiency improvements.	

GRI 303: Water and Effluents Reporting Requirements	Status	Verifier's Comments	CIARA's Comments
Management approach disclosures			
The reporting organization shall report its management approach for water and **effluents** using *GRI 3: Material Topics 2021*	Compliant	**Rev 1: Non-conformant / Action required.** The report fails to disclose the management approach for water and effluents using GRI 3: Material Topics 2021. While Section 2 provides a robust management approach and impact assessment for energy and emissions, it completely omits policies, commitments, actions, and targets specific to water. Furthermore, the management approach disclosure is missing from the GRI 303 index table in Section 6.1. The organization must update Section 2 to explicitly detail its management approach and impacts regarding water. **Rev 2: Conformant.** The organization successfully updated Section 2 to include a comprehensive management approach for water and effluents, in alignment with GRI 3: Material Topics 2021. The report now explicitly details its interactions with water (municipal supply, sanitary discharge), assesses impacts, and outlines clear policies and commitments, including an ISO 14001-certified Environmental Management System and a specific target to reduce water consumption intensity by 10% by 2030 compared to a 2024 baseline. The disclosure effectively covers	Corrected. A Water Management Approach section aligned with GRI 3-3 has been added to Section 2 of the report, covering water-related impacts, identification methodology, policies, commitments, actions, targets, effectiveness tracking, and stakeholder engagement.

GRI 303: Water and Effluents Reporting Requirements	Status	Verifier's Comments	CIARA's Comments
		actions, progress tracking, and stakeholder engagement specific to water management, fully resolving the previous non-conformity.	
Disclosure 303-1 Interactions with water as a shared resource			
The reporting organization shall report the following information: a. A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the organization's activities, products, or services by a business relationship (e.g., impacts caused by runoff). b. A description of the approach used to identify water-related impacts, including the scope of assessments, their timeframe, and any tools or methodologies used. c. A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts. d. An explanation of the process for setting any water-related goals and targets that are part of the organization's management approach, and how they relate to public policy and the local context of each area with water stress.	Compliant	**Rev 1: Non-conformant / Action required.** In the GRI index (Section 6.1), disclosure 303-1 is marked as "N/A" without a valid reason for omission. While Footnote 3 (Section 4.1) briefly addresses water withdrawal (City of Montreal) and discharge (public sewer), the report completely fails to address requirements b, c, and d of this disclosure. The organization must provide a description of the approach used to identify and address water-related impacts, as well as an explanation of the process for setting water-related goals and targets. **Rev 2: Conformant.** The organization successfully updated the disclosure to meet all requirements (a, b, c, and d) for GRI 303-1. Section 2 (Water Management Approach) and Footnote 3 now explicitly describe the organization's interactions with water, noting it is sourced entirely from the municipal network and discharged as sanitary wastewater to the public sewer system. The report details the approach used to identify water-related impacts, which includes annual reviews	Corrected. The GRI 303-1 entry in Section 6.1 has been updated from N/A. Requirements a-d are now addressed in the Water Management Approach (Section 2) and in Footnote 3.

GRI 303: Water and Effluents Reporting Requirements	Status	Verifier's Comments	CIARA's Comments
		of utility invoices and the use of the WRI Aqueduct Water Risk Atlas to confirm the absence of operations in water-stressed areas. Furthermore, it explains how impacts are addressed through municipal regulatory compliance and integrated stakeholder engagement mechanisms. Finally, the goal-setting process is clearly explained and supported by the newly established target to reduce water consumption intensity by 10% by 2030. The GRI index in Section 6.1 has been properly updated to point to these new disclosures.	
Disclosure 303-2 Management of water discharge-related impacts			
The reporting organization shall report the following information: a. A description of any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined, including: i. how standards for facilities operating in locations with no local discharge requirements were determined. ii. any internally developed water quality standards or guidelines. iii. any sector-specific standards considered. iv. whether the profile of the receiving waterbody was considered.	Compliant	**Rev 1: Non-conformant / Action required.** In the GRI index (Section 6.1), disclosure 303-2 is marked as "N/A" without a formal reason for omission. While Footnote 3 (Section 4.1) clarifies that the facility does not operate industrial processes and discharges into the public sewer system, the report fails to explicitly address the minimum standards set for the quality of effluent discharge. The organization must explicitly state the applicable discharge standards (e.g., local municipal wastewater bylaws) or clearly formulate this operational reality as a valid reason for omission (e.g., asserting that only standard	Action taken. The Disclosed Information cell for GRI 303-2 has been updated in the report to explicitly state that discharge complies with the City of Montreal By-law on wastewater (R.B.C.M., c. G-1) for domestic/sanitary wastewater. The N/A entry has been replaced with a formal disclosure. See Footnote 3 and Water Management Approach in Section 2.

GRI 303: Water and Effluents Reporting Requirements	Status	Verifier's Comments	CIARA's Comments
		domestic/sanitary wastewater is generated). **Rev 2: Conformant.** The organization successfully updated the disclosure to explicitly address the minimum standards set for effluent discharge quality, satisfying GRI 303-2. The previous "N/A" entry in the GRI Index (Section 6.1) was removed and replaced with a formal, detailed disclosure. Section 2 (Water Management Approach) and Footnote 3 now clearly state that the facility generates no industrial effluent, and that its strictly domestic/sanitary wastewater discharge complies with the City of Montréal By-law concerning wastewater (R.B.C.M., c. G-1). This effectively documents the applicable standard and fully resolves the previous non-conformity.	
Disclosure 303-3 Water withdrawal			
The reporting organization shall report the following information: a. Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable: i. Surface water. ii. Groundwater. iii. Seawater. iv. Produced water. v. Third-party water. b. Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable: i. Surface water.	Compliant	**Rev 1: Non-conformant / Action required.** The organization correctly reports the total water withdrawal (6.793 ML) and identifies the source as third-party water (municipal network of the City of Montreal) in Section 4.1 and Footnote 3. The contextual methodology (utility bills) is also provided in Section 3. However, the disclosure is incomplete. The report fails to explicitly address water	Corrected. Footnote 3 now explicitly states: water withdrawal from water-stressed areas = 0 ML; freshwater (TDS <= 1,000 mg/L) = 6.793 ML; other water = 0 ML.

GRI 303: Water and Effluents Reporting Requirements	Status	Verifier's Comments	CIARA's Comments
ii. Groundwater. iii. Seawater. iv. Produced water. v. Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv. c. A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories: i. Freshwater (≤1,000 mg/L Total Dissolved Solids). ii. Other water (>1,000 mg/L Total Dissolved Solids). d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.		withdrawal from water-stressed areas (requirement b) and does not provide the required breakdown by water category, specifically Freshwater (≤1,000 mg/L Total Dissolved Solids) versus Other water (requirement c). The organization must explicitly state these values (e.g., 0 ML for water-stressed areas) to be fully compliant. **Rev 2: Conformant.** The organization successfully updated the disclosure to include the missing data points required by GRI 303-3. Specifically, the newly added Footnote 4 (page 7) explicitly states that water withdrawal from water-stressed areas is 0 ML, supported by the WRI Aqueduct Water Risk Atlas. It also provides the mandatory breakdown by water quality, confirming that 100% of the withdrawn volume (6.793 ML) is Freshwater (≤ 1,000 mg/L Total Dissolved Solids) and Other water is 0 ML. Combined with the previously reported total volume and third-party source identification, the disclosure is now fully compliant and resolves the previous non-conformity.	
Disclosure 303-4 Water discharge			
The reporting organization shall report the following information: a. Total water discharge to all areas in megaliters, and a breakdown of this total by the following types of destination, if applicable: i. Surface water.	**Compliant**	**Rev 1: Non-conformant / Action required.** In the GRI index (Section 6.1), disclosure 303-4 is marked as "N/A" without a valid reason for	Action taken. GRI 303-4 disclosure has been updated. Total discharge volume (~6.793 ML to the City of Montreal public

GRI 303: Water and Effluents Reporting Requirements	Status	Verifier's Comments	CIARA's Comments
ii. Groundwater. iii. Seawater. iv. Third-party water, and the volume of this total sent for use to other organizations, if applicable. b. A breakdown of total water discharge to all areas in megaliters by the following categories: i. Freshwater (≤1,000 mg/L Total Dissolved Solids). ii. Other water (>1,000 mg/L Total Dissolved Solids). c. Total water discharge to all areas with water stress in megaliters, and a breakdown of this total by the following categories: i. Freshwater (≤1,000 mg/L Total Dissolved Solids). ii. Other water (>1,000 mg/L Total Dissolved Solids). d. Priority substances of concern for which discharges are treated, including: i. how priority substances of concern were defined, and any international standard, authoritative list, or criteria used. ii. the approach for setting discharge limits for priority substances of concern. iii. number of incidents of non-compliance with discharge limits. e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.		omission. While Footnote 3 (Section 4.1) indicates that the majority of the water is discharged to the public sewer system (third-party water) and that evaporation is negligible, it does not formally quantify the discharge volume in megaliters. Furthermore, the report completely fails to provide the required breakdowns by water category (Freshwater vs. Other water), data on water-stressed areas, and information regarding priority substances of concern. The organization must explicitly report these data points or provide formal reasons for omission to be compliant. **Rev 2: Conformant.** The organization successfully updated the disclosure to explicitly quantify its water discharge and provide all required breakdowns, satisfying GRI 303-4. Footnote 4 (page 7) now formally states a total discharge volume of approximately 6.793 ML directed to the third-party public sewer system, assuming negligible evaporation losses. The report explicitly provides the required breakdown of freshwater discharge (6.793 ML) versus other water (0 ML), confirms that 0 ML is discharged to water-stressed areas, and clarifies that no priority substances of concern apply because no industrial effluent is	sewer) is now formally stated. Freshwater/other water breakdown (6.793 ML / 0 ML) and water-stressed area volume (0 ML) have been added to Footnote 3 and the GRI 303 index table. No priority substances of concern apply.

GRI 303: Water and Effluents Reporting Requirements	Status	Verifier's Comments	CIARA's Comments
		generated. The previous "N/A" entry in the GRI Index (Section 6.1) has also been corrected to reflect this new information, fully resolving the non-conformity.	
Disclosure 303-5 Water consumption			
The reporting organization shall report the following information: a. Total water consumption from all areas in megaliters. b. Total water consumption from all areas with water stress in megaliters. c. Change in water storage in megaliters if water storage has been identified as having a significant water-related impact. d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used, including whether the information is calculated, estimated, modeled, or sourced from direct measurements, and the approach taken for this, such as the use of any sector-specific factors.	Compliant	**Rev 1: Non-conformant / Action required.** The organization successfully reports the total water consumption (6.793 ML) in Section 4.1 and provides the required contextual information regarding its methodology (direct measurements via utility bills and meter readings) in Section 3. Footnote 3 also effectively details the assumption that net consumption equals total withdrawal due to negligible evaporation. However, the report is incomplete as it fails to explicitly state the total water consumption from areas with water stress (requirement b) and does not address whether there are any changes in water storage (requirement c). To achieve full compliance, the organization must explicitly report these details (e.g., formally declaring 0 ML for water-stressed areas and stating that water storage is not applicable or not significant). **Rev 2: Conformant.** The organization successfully updated the disclosure to address the missing data points	Corrected. Footnote 3 now explicitly states water consumption from water-stressed areas = 0 ML and confirms that water storage change is not applicable.

GRI 303: Water and Effluents Reporting Requirements	Status	Verifier's Comments	CIARA's Comments
		required for GRI 303-5. The newly added footnote explicitly states that water consumption from water-stressed areas is 0 ML. It also formally clarifies that changes in water storage are not applicable, as no on-site water storage with a significant water-related impact was identified. Combined with the existing disclosures detailing total consumption and measurement methodologies, this update fully resolves the previous non-conformity.	

GRI 305: Emissions Reporting requirements	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
Management approach disclosures			
1.1 The reporting organization shall report its management approach for emissions using *GRI 3: Material Topics 2021* 1.2 When reporting on GHG emissions targets, the reporting organization shall explain whether offsets were used to meet the targets, including the type, amount, criteria, or scheme of which the offsets are part.	Compliant	**Rev 1: Partially conformant / Action required.** The organization successfully reports its management approach for emissions (combined with energy) in Section 2, detailing robust policies, impacts, and clear reduction targets (e.g., 50% absolute reduction by 2033, Net-Zero by 2050), which satisfies requirement 1.1. However, the report is incomplete regarding requirement 1.2. It fails to explicitly state whether carbon offsets were used to meet these GHG emissions targets. Even if the organization does not use any carbon offsets, it must explicitly declare this fact (e.g., "No carbon offsets were used	Corrected. Section 2 now explicitly states: "No carbon offsets were used to meet Hypertec's GHG emissions targets."

GRI 305: Emissions Reporting requirements	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
		to meet these targets") to achieve full compliance. **Rev 2: Conformant.** The organization successfully updated Section 2 to explicitly address requirement 1.2 regarding the use of carbon offsets. The report now formally declares that no carbon offsets have been used to date to achieve its stated GHG emissions reduction targets. This addition provides the necessary transparency and fully resolves the previous non-conformity.	
Disclosure 305-1 Direct (Scope 1) GHG emissions			
The reporting organization shall report the following information: a. Gross direct (Scope 1) GHG emissions in metric tons of CO_2 equivalent. b. Gases included in the calculation; whether CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, **or** all. c. Biogenic CO_2 emissions in metric tons of CO_2 equivalent. d. Base year for the calculation, if applicable, including: i. the rationale for choosing it. ii. emissions in the base year. iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. f. Standards, methodologies, assumptions, and/or calculation tools used.	**Compliant**	**Conformant.** The organization provides a highly transparent and complete disclosure for Scope 1 emissions in Section 4.3 and Table 4.3.1. Gross direct Scope 1 emissions (289.1517 t CO_2e) are clearly reported and broken down by included gases (CO_2, CH_4, N_2O), with a clear note that no refrigerant leaks occurred. The report explicitly confirms the absence of biogenic CO_2 emissions. The base year (2024), its emissions, and the rationale for its recalculation (facility relocation) are thoroughly explained in the footnotes. Emission factors, GWP sources (IPCC 2006), and methodologies (GHG Protocol	

GRI 305: Emissions Reporting requirements	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
		Operational Control approach) are fully and accurately disclosed.	
Disclosure 305-2 Energy indirect (Scope 2) GHG emissions			
The reporting organization shall report the following information: a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent. b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent. c. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. d. Base year for the calculation, if applicable, including: i. the rationale for choosing it. ii. emissions in the base year. iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. f. Consolidation approach for emissions; whether equity share, financial control, or operational control. g. Standards, methodologies, assumptions, and/or calculation tools used.	Compliant	**Conformant.** The organization provides a complete and transparent disclosure for Scope 2 emissions in Section 4.3. Location-based and market-based emissions are reported in Tables 4.3.2 and 4.3.2.1. The report explicitly identifies the gases included in the calculation (CO2, CH4, N2O) and their respective GWPs. The consolidation approach is clearly stated as the Operational Control approach. All methodologies, base year information, and emission factors are properly documented.	
Disclosure 305-3 Other indirect (Scope 3) GHG emissions			
The reporting organization shall report the following information: a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent. b. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO2 emissions in metric tons of CO2 equivalent. d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation. e. Base year for the calculation, if applicable, including: i. the rationale for choosing it. ii. emissions in the base year.	Compliant	**Conformant.** The organization provides a comprehensive disclosure of its Scope 3 emissions. Gross emissions (240,986.77 t CO2e for 2025) are reported and clearly broken down by the ten specific categories included in the boundary (Categories 1-9, 11) in Sections 4.3.4 and 4.3.5. The report confirms no biogenic emissions are generated. The baseline year (2023) and	

GRI 305: Emissions Reporting requirements	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. g. Standards, methodologies, assumptions, and/or calculation tools used.		the rationale for its selection (expansion of the Scope 3 inventory) are well documented in Footnote 15. Methodologies for each category are disclosed in Section 2, and Annex 6.2 provides a highly transparent, detailed list of all emission factors and their respective sources (EPA, Ecoinvent, StatCan, etc.). **Observation for continuous improvement:** A minor data discrepancy was noted regarding the total Gross Scope 3 emissions for the 2023 baseline. In Section 4.3.5 (page 15), the value is reported as 584,888.26 t CO2e, whereas in the Performance Evaluation table in Section 4.4.1 (page 17), it is reported as 584,927.76 t CO2e. It is recommended to harmonize these figures prior to the final publication of the report.	
Disclosure 305-4 GHG emissions intensity			
The reporting organization shall report the following information: a. GHG emissions intensity ratio for the organization. b. Organization-specific metric (the denominator) chosen to calculate the ratio. c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).	Compliant	**Rev 1: Non-conformant / Action required.** While the organization reports its GHG emissions intensity ratios, there is a severe calculation error for the 2025 Scope 2 intensity metrics in Table 4.3.2. The reported intensity is 3.44×10^{-9} for	Action taken. Physical Intensity: now reads "Total energy consumption/emissions divided by the building floor area (sq.ft)"

GRI 305: Emissions Reporting requirements	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
d. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.		both physical (sq.ft) and economic ($ CAD) metrics. The actual physical intensity should be approximately 1.27 X 10^{-5} (2.2760 t / 178,940 sq.ft). The organization must correct these formulas/values to be compliant. *(Also, harmonize the physical denominator definition in Section 2—"Annual Production volume"—with the actual metric used in tables—"sq.ft")*. **Rev 2: Conformant.** The organization successfully corrected the calculation errors for the 2025 Scope 2 intensity metrics in Table 4.3.2. The reported physical intensity now correctly reflects 1.27E-05 t CO2-e/sq.ft. Furthermore, the definition of the physical denominator in Section 2 has been harmonized to "building floor area (sq.ft)" to accurately match the metric used throughout the performance tables. This fully resolves the previous non-conformity.	(tracked change, replacing "Annual Production volume") Economic Intensity: no changes
Disclosure 305-5 Reduction of GHG emissions			
The reporting organization shall report the following information: a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO2 equivalent. b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Base year or baseline, including the rationale for choosing it.	Compliant	**Rev 1: Partially conformant / Action required.** The report successfully addresses requirements b, c, d, and e, clearly documenting the gases included (CO2, CH4, N2O), the baseline years with their rationale (2024 for Scopes 1 &	Action taken. Section 4.3 / GRI 305-5 now includes an explicit statement addressing 305-5-a: CY2025 had no discrete reduction initiative with a separately quantifiable t CO_2e impact (the 2024 REC-based

GRI 305: Emissions Reporting requirements	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3). e. Standards, methodologies, assumptions, and/or calculation tools used.		2; 2023 for Scope 3), the specific Scopes, and the calculation methodologies throughout Sections 2 and 4.3. However, the report fails requirement "a". In the GRI index (Section 6.1), disclosure 305-5 points to the "Table of Intensity Value," which displays ratios rather than metric tons of CO2 equivalent. Furthermore, while the "Absolute Value" table (4.4.1) displays overall year-over-year net variations, GRI 305-5 strictly requires the quantification of GHG emissions reduced *as a direct result of specific reduction initiatives* (e.g., energy efficiency projects), distinct from general inventory fluctuations. The organization must quantify the specific t CO2e reductions achieved from its initiatives or explicitly state if the overall variance is entirely attributable to these measures. **Rev 2: Conformant.** The organization successfully updated the disclosure to explicitly address requirement "a" regarding the quantification of GHG reductions from specific initiatives. In Section 4.3.3, the report transparently clarifies that no discrete, quantifiable emissions-reduction initiatives were	reduction was not renewed in 2025). The –8.24 t CO_2e Scope 1+2 variance is attributed to operational fluctuation, not initiative-driven reduction. The LaSalle relocation is identified as the next quantifiable initiative, with t CO_2e figures to follow once implemented.

GRI 305: Emissions Reporting requirements	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
		implemented during CY2025 (noting the non-renewal of RECs) and properly attributes the year-over-year variance (-8.24 t CO_2e for Scope 1 & 2) to normal operational fluctuations rather than targeted reduction projects. Furthermore, the report identifies the planned relocation to the LaSalle facility as the next major initiative that will yield quantifiable reductions in future periods. This transparent explanation fully satisfies the GRI 305-5 reporting requirements and resolves the previous non-conformity.	
Disclosure 305-6 Emissions of ozone-depleting substances (ODS)			
The reporting organization shall report the following information: a. Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent. b. Substances included in the calculation. c. Source of the emission factors used. d. Standards, methodologies, assumptions, and/or calculation tools used.	N/A	**Conformant.** The organization correctly applies a valid reason for omission for disclosure 305-6. In the GRI Index (Section 6.1), the disclosure is marked as "N/A" with the explicit justification that the organization's activities (IT equipment assembly) do not require or involve the use of Ozone-Depleting Substances (ODS). This is further supported by the management approach in Section 2, which formally states that the organization does not produce ODS, and in Section 4.3, which confirms no refrigerant leaks occurred during the reporting year. Consequently,	

GRI 305: Emissions Reporting requirements	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
		requirements a, b, c, and d are not applicable.	
Disclosure 305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions			
Acknowledged. No changes required.	N/A	**Conformant.** The organization correctly applies a valid reason for omission for disclosure 305-7. In the GRI Index (Section 6.1), the disclosure is marked as "N/A" with the explicit justification that the organization's activities (IT equipment assembly) do not involve combustion or industrial processes that release significant NOx, SOx, or other air emissions. The report also notes that supplier compliance with air quality regulations is monitored. Consequently, requirements a, b, and c are not applicable.	

Disclosure 3-3 Management of material topics	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
Disclosure 3-3 Management of material topics			
For each material topic reported under Disclosure 3-2, the organization shall: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic;	Compliant	**Rev 1: Conformant (for Energy and Emissions topics only).** The organization comprehensively addresses the management approach requirements in Section 2 (Scope) under the heading "Impacts on the Economy, Environment, and People". The report	

Disclosure 3-3 Management of material topics	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; ii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).		successfully details actual and potential positive and negative impacts (requirement a), confirms its indirect involvement through energy consumption and supply chain relationships (requirement b), and lists applicable policies such as ISO 50001, ISO 14001, and ESG procurement (requirement c). Specific actions for prevention, reduction, and managing positive impacts are documented (requirement d). The tracking of effectiveness is thoroughly disclosed (requirement e), including explicit targets (e.g., 50% Scope 1 & 2 reduction by 2033), progress updates (4% energy reduction noted in Footnote 2), and the integration of lessons learned via Management reviews. Finally, the report explicitly describes how continuous stakeholder engagement (customers, employees, suppliers) informs its actions and evaluates their effectiveness (requirement f). *(Note: As previously audited, this management approach disclosure is completely missing for the Water material topic, which remains a non-conformity).*	

Disclosure 3-3 Management of material topics	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
		Rev 2: Conformant. The organization has now added the previously missing Water material topic to its management approach in Section 2. The disclosure now comprehensively addresses the required elements for Energy, Emissions, and Water, fully resolving the non-conformity.	
GRI 3-3, f : Stakeholder engagement on actions/effectiveness.	Compliant	**Rev 1: Conformant (for Energy and Emissions topics).** The organization successfully meets the requirement for disclosure 3-3-f. In Section 2 (Scope), under the dedicated heading "Stakeholder engagement on actions/effectiveness," the report explicitly details its engagement mechanisms, such as quarterly customer meetings, supplier evaluations, and employee surveys. It clearly states that the review of stakeholder needs serves as a key input for evaluating the management approach and that the insights gathered directly inform and shape the organization's ESG actions and initiatives. *(Note: This disclosure remains absent for the Water material topic).* **Rev 2: Conformant.** The organization has now updated Section 2 to explicitly	

Disclosure 3-3 Management of material topics	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
		include the Water material topic within its stakeholder engagement processes, fully resolving the previous non-conformity.	
GRI 303-3 : Total water withdrawal	Compliant	**Rev 1: Partially conformant / Action required.** The organization successfully reports the total water withdrawal volume (6.793 ML for 2025) in Section 4.1 and correctly identifies the source as third-party water (municipal network of Montreal) in Footnote 3. Methodological context is adequately provided in Section 3 (utility bills and meter readings). However, the disclosure remains incomplete regarding requirements b and c. The report does not explicitly state the volume of water withdrawn from water-stressed areas (e.g., declaring 0 ML if not applicable) and lacks the mandatory breakdown by water category (Freshwater ≤1,000 mg/L Total Dissolved Solids vs. Other water). The organization must add these explicit data points to fully comply with GRI 303-3. **Rev 2: Conformant.** The organization successfully updated the disclosure to include the explicit data points required by GRI 303-3. The newly added footnote explicitly states that the volume of water withdrawn from water-	Corrected. See Footnote 3 and the GRI 303-3 CIARA comment above.

Disclosure 3-3 Management of material topics	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
		stressed areas is 0 ML. Furthermore, it provides the mandatory breakdown by water category, confirming that the entire 6.793 ML withdrawal consists of Freshwater (≤ 1,000 mg/L Total Dissolved Solids), with 0 ML classified as Other water. This update provides the necessary completeness and fully resolves the previous non-conformity.	
GRI 305-3 Category 3: Fuel- and energy-related activities	Compliant	**Rev 1: Partially conformant / Action required.** The organization successfully reports the gross emissions for Scope 3 Category 3 (20.34 t CO2e for 2025) in Section 4.3.4 and transparently explains the baseline recalculation context in Footnote 18. However, the disclosure fails to meet requirements "f" and "g" for this specific category. Annex 6.2 completely omits the emission factors and sources used for Category 3, unlike the other categories listed. Furthermore, in the Methodology Reference table (Section 2, page 3), the organization simply repeated the category title instead of disclosing the actual calculation method used (e.g., average-data, spend-based). To be compliant, the organization must disclose the specific methodology and emission factors used for Category 3.	Action taken. Please check Methodology Reference Section 2 and Emission factors section 6.2

Disclosure 3-3 Management of material topics	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
		Observation for continuous improvement: Footnote 18 incorrectly references "this 2024 report" instead of 2025, which appears to be a clerical error from a previous reporting cycle. **Rev 2: Conformant.** The organization successfully updated the Methodology Reference table in Section 2 to explicitly state the use of the "Average-data method" for Scope 3 Category 3 calculations. Furthermore, Annex 6.2 has been comprehensively updated to include the specific emission factors used for Natural Gas, Generator fuel, Vehicle fuel, and Electricity, accurately attributing them to the Greenhouse Gas Emissions Quantification Guide. The clerical error in the footnote (now Footnote 20) has also been corrected to appropriately reference the 2025 report. These updates provide the required transparency and fully resolve the previous non-conformity.	
GRI 305-1/305-2, f : Consolidation approach for emissions	Compliant	Conformant. The organization explicitly meets requirement "f" for both GRI 305-1 and 305-2. In Section 4.3 (page 10), the report clearly states that Greenhouse Gas emissions for Scope 1 and Scope 2 are consolidated and reported using the Operational Control	

Disclosure 3-3 Management of material topics	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
		approach, in accordance with the GHG Protocol Corporate Accounting and Reporting Standard.	
GRI 305-1/305-2, c : Gases included in the calculation	Compliant	**Conformant.** The organization fully meets requirement "c" for both GRI 305-1 and 305-2. In Section 4.3 (page 10), the report explicitly identifies that the calculation of CO2 equivalent includes CO2, CH4, and N2O. Section 4.3 also confirms that no refrigerant leaks occurred, justifying the exclusion of other greenhouse gases like HFCs. Furthermore, the data tables for Scope 1 (Table 4.3.1) and Scope 2 (Table 4.3.2) transparently provide a breakdown of emissions for each specific gas (CO2, CH4, N2O) individually.	
General Clarity (Water Consumption History)	Compliant	**Rev 1: Observation / Action required for clarity and data accuracy.** Misleading Label (Section 4.1): The row titled "Annual variation (vs baseline year 2024)" actually calculates the Year-over-Year (YoY) variation (e.g., 2020 vs 2019), not the variance against the 2024 baseline. The row title should be corrected to "Annual variation (Year-over-Year)" to reflect the actual math. **Rev 2: Conformant.** The organization successfully updated the row label in	Action taken. The row label 'Annual variation (vs baseline year 2024)' has been corrected to 'Annual variation (Year-over-Year)' in the water consumption table (Section 4.1). Tracked change applied.

Disclosure 3-3 Management of material topics	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
		the water consumption table (Section 4.1) to read "Annual variation (Year-over-Year)". This correction accurately reflects the mathematical variance presented in the historical data and fully resolves the previous clarity issue.	
General Clarity (Report Dates and Unit Error)	Compliant	**Rev 1: Observation / Action required.** There is a temporal impossibility on the cover page and in Section 1. The report covers the Civil Year 2025, but states "Verification by Third Party Date: 2025.06.03". This must be corrected to 2026.06.18 to reflect the actual timeline of the verification. **Unit Error & Critical Scale Issue (Section 4.4.1):** The row "Water Consumption (m3)" displays values using decimal points as if they were Megaliters (e.g., 6.793 instead of 6,793 m3). This critical unit error implies the entire facility consumed only 6 cubic meters of water in a year (the equivalent of a few days of domestic use for a single person). The unit in the title must be corrected to "ML" or the data points must be properly multiplied and formatted as cubic meters. **Rev 2: Conformant.** The organization successfully corrected the temporal	Corrected.

Disclosure 3-3 Management of material topics	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
		error by updating the "Verification by Third Party Date" to 2026.06.18 on the cover page. Furthermore, the critical unit error in the "Absolute Value" table (Section 4.4.1) was resolved by changing the row header from "Water Consumption (m3)" to "Water Consumption (ML)". This adjustment ensures that the reported values (e.g., 6.793) are mathematically accurate as Megaliters, fully resolving the data scale and clarity issues.	