

BEPC, INCORPORATED

ESG REPORT

ENVIRONMENTAL, SOCIAL, AND GOVERNANCE

2025



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INTRODUCTION

BEPC, Incorporated is committed to advancing global initiatives for environmental sustainability, labor and human rights, and ethical business growth.

Welcome to the 2025 Environmental, Social, and Governance (ESG) report of BEPC, Incorporated. This report reflects our unwavering commitment to sustainable growth and our dedication to transparency in sharing our progress.

In this report, we will explore our efforts and achievements in key areas such as Environmental Stewardship, Labor and Human Rights, Ethics, and Sustainable Procurement. Each of these areas is integral to our mission of creating a sustainable future, and we are proud to share our progress with you.

A materiality assessment was performed according to guidance from the Sustainability Accounting Standards Board (SASB) to identify the most impactful areas of our business to report and track. Through this assessment, we identified 3 areas of impact. Data security, employee engagement/diversity and inclusion, and business ethics. In this report you will find references to policies impacting these and other areas, actions taken to implement those policies, and KPI/goals related to the results of those actions. The scope and format of data presented in this report was chosen, in part, based on guidance provided in the SASB Standards*.

We invite you to join us on this journey as we delve into the specifics of our ESG efforts over the past year. We believe that our commitment to these principles not only makes us a better company but also contributes to a better world.

Thank you for your interest in BEPC, Incorporated's ESG initiatives. Please continue to view the Materiality Assessment and information about how we measure and report on the subjects applicable to our industry.

*Sources:

<https://navigator.sasb.ifrs.org/sector/SV/industry/SV-PS>

<https://sasb.org/standards/materiality-finder/find/>

SCOPE

To understand the most impactful areas of our business to measure, we consulted the SASB standards and performed a materiality analysis. The analysis findings are below along with an explanation of the scope of our report.

MATERIALITY ANALYSIS (PROFESSIONAL & COMMERCIAL SERVICES)

Data Security:

Service providers increasingly collect, store, and process sensitive client and employee information. Ensuring robust cybersecurity measures and preventing unauthorized data access is critical for maintaining trust, mitigating fraud risks, and preserving corporate reputation.

Employee Engagement, Diversity & Inclusion:

Because skilled employees are central to service offerings, fostering an inclusive, equitable environment drives higher productivity and innovation. Strategies that promote diversity, fair pay, and career advancement at all levels, particularly in management, can bolster talent retention and strengthen long-term competitiveness.

Business Ethics (Professional Integrity):

Client relationships hinge on credibility, impartial advice, and high professional standards. Rigorous training, conflict-of-interest oversight, and clear ethical guidelines help safeguard reputation and client loyalty, supporting sustainable growth and reinforcing the company's social license to operate.

GEOGRAPHIC SCOPE

The scope of this report covers the operations of BEPC Incorporated's corporate headquarters in San Angelo, Texas, United States, and our operations in Ciudad Juárez, Mexico, which support our engineering consulting services in the region. Beginning in 2025, environmental metrics — including energy consumption, Scope 1 GHG emissions (natural gas), and Scope 2 GHG emissions (electricity) — are reported for both locations. Prior reporting periods covered San Angelo only. Labor, human rights, ethics, and sustainable procurement metrics apply to all BEPC employees and operations globally unless otherwise noted.

BUSINESS SCOPE

For staffing and consulting firms, SASB Standards indicate some KPI should be disaggregated by contingent and non-contingent staff. Contingent staff is described as 'those workers who are placed at client sites, but who remain employees of the staffing agencies.' As of year-end 2025, BEPC employs 34 full-time direct employees and 154 contingent staff placed at client locations across the United States and Mexico. Data with this classification will be marked as such. All other data is within the full business scope of our operations.

WORK

At BEPC, the work we do empowers our customers and employees to achieve their goals and dreams. It is important to protect and nurture our employees, customers, and other community stakeholders. By providing a safe and prosperous work environment, we can work together to collaborate and innovate for the future.

01

Human Rights

Adherence to human rights and protecting our employees is a priority of BEPC. This section discusses the current state of our business in relation to human rights subjects.

Freedom of Association & Collective Bargaining

BEPC respects the right of all employees to freedom of association and collective bargaining in accordance with applicable laws at each operating location. Employees are free to join, form, or refrain from joining any lawful employee organization without fear of retaliation, intimidation, or harassment. This commitment is formalized in Section 6.1 of our Environmental Health and Safety Policy (Rev. 09) and applies to all locations, including our Ciudad Juárez, Mexico operations where compliance with applicable Mexican labor regulations is maintained.

02

Ethics

Operating our business with ethics and integrity is a core tenet of BEPC's success. In this section we present our current assessment of the ethics landscape in our business.

03

Security

Keeping employees and customers safe is our #1 priority at each job location. The security data we collect and process will be presented in this section.

04

Contractor and Non-Employee Safety

BEPC extends its commitment to health and safety to all non-employee workers, contractors, and visitors present at our facilities. In 2026, we formalized this commitment through Section 7.7 of our Environmental Health and Safety Policy (Rev. 09).

Client-Site Safety Programs

BEPC employees frequently perform engineering and technical work at client manufacturing and industrial facilities across the United States and Mexico. To ensure the safety of our personnel in these environments, BEPC maintains an active ISNetworld account with safety programs independently verified through the Review and Verification Services (RAVS) process. RAVS evaluates each program against OSHA, ANSI, and client-specific requirements to confirm compliance. Our verified status gives clients confidence that BEPC's safety practices are current and audit-ready.

- RAVS-Verified Safety Programs:
- Hazard Communication (HazCom) & Chemical Safety Awareness
- Bloodborne Pathogens Exposure Control
- Personal Protective Equipment (PPE) Selection & Use
- Lockout/Tagout (LOTO) Energy Control
- Respiratory Protection
- Fire Protection & Prevention
- Noise Exposure & Hearing Conservation
- Hydrogen Sulfide (H₂S), Benzene, Lead & Asbestos Awareness
- Process Safety Management (PSM) Contractor Responsibilities
- Ladder Safety and Hand/Power Tool Safety
- Driving Safety & Journey Management
- First Aid & Emergency Response
- Incident Investigation & Root Cause Analysis
- Risk Assessment & Hazard Identification
- Cyber & Information Security at Client Facilities

Although BEPC does not handle hazardous materials at our own facilities, our workforce is trained to operate safely in client environments where these hazards are present. Program compliance is maintained through ISNetworld and reviewed annually by the EHS Committee.

Key Indicator	Unit	2024	2025	2026 Target
ISNetworld RAVS programs verified	#	19	19	Maintained
Contractor/visitor safety orientations completed	#	N/A	N/A	Track
Safety incidents involving non-employee workers on premises	#	0	0	0

BUSINESS ETHICS & COMPLIANCE TRAINING

BEPC Incorporated is committed to maintaining a high standard of business ethics and professional conduct across all operations. Our Code of Business Conduct, Anti-Corruption Policy, and Information Security Policy collectively define the expectations we have for every employee regarding honesty, integrity, and responsible decision-making.

Scope & Approach

- Mandatory Training for All Employees
 - Every direct employee (FTE) is required to complete a Business Ethics & Compliance module, which covers anti-corruption, conflicts of interest, whistleblower reporting, data confidentiality, and more.
 - New hires receive the training within their first 30 days, while existing employees must attend an annual refresher session (via e-learning or in-person workshops, depending on role/department).
- Tracking & Verification
 - Completion status is monitored via our Learning Management System (LMS) or sign-in sheets for onsite sessions. The HR & Compliance team reviews progress monthly, sending reminders to employees who are behind schedule.
 - Each participant electronically certifies they have read and understood the Code of Business Conduct upon finishing.

Training Coverage

- Anti-Corruption Measures - Focuses on recognizing corruption risks within business operations, ensuring legal compliance, and implementing preventive controls.
- Anti-Bribery Practices - Explains common bribery scenarios, outlines zero-tolerance guidelines, and emphasizes proactive reporting of any suspicious behavior.
- Handling Confidential Information - Covers data classification levels, secure file sharing, and proper disposal of sensitive documents to maintain privacy and compliance.
- Addressing Conflicts of Interest - Details how to identify personal or financial conflicts, mandatory disclosure steps, and escalation protocols to avoid unethical decision-making.
- Whistleblower Channels & Protection - Introduces our internal reporting mechanisms (hotline, email, etc.), confidentiality measures, and the no-retaliation policy that safeguards employees who raise concerns.

Next Steps & Continuous Improvement

- Aim for 100% coverage by Q4 2027. We plan to expand the modules with scenario-based e-learning to address emerging compliance topics (e.g., data privacy regulations).
- Annual Refreshers: Reinforce key principles and track evolving local/global regulations.
- Monitoring & Reporting: We will continue publishing our training progress in future ESG Reports and integrate feedback from employees and managers to keep content relevant.

PROFESSIONAL INTEGRITY

BEPC Incorporated ensures professional integrity through a comprehensive framework of policies, training, and enforcement mechanisms that address conflicts of interest, data accuracy, anti-corruption, and confidentiality. All employees undergo annual ethics and compliance training—covering topics such as bribery prevention, whistleblower protections, and responsible data handling—reinforced by scenario-based modules and certification of the Code of Conduct. High-risk areas are managed through structured procedures, including pre-approvals for sensitive transactions, accurate recordkeeping, and internal audits, as detailed in our Sensitive Transactions and Anti-Corruption Action Plan. A robust Whistleblower Policy ensures confidential reporting and protection from retaliation, with all concerns independently investigated and disciplinary actions taken when necessary. Continuous monitoring, quarterly audits, and alignment with ISO 31000 and FCPA guidelines support our culture of transparency, with updates reported annually in ESG disclosures.

MEASURING PROGRESS

Measuring progress in the mission to improve our work is an ongoing and necessary endeavor. Below is a table of the key performance indicators (KPI) for the sections listed previously. Reports of incidents include external and internal channels such as law enforcement, trade groups, and BEPC whistleblower procedure.

Key Indicator	Unit	2023	2024	2025	2026 Target
# of human rights abuse reports of child labor, forced labor, and trafficking received through external or internal channels.	#	0	0	0	0
# of confirmed incidents involving corruption, bribery, or other professional integrity violations	#	0	0	0	0
Monetary losses as a result of legal proceedings associated with professional integrity.	USD (\$)	0\$	0\$	0\$	0\$
# of confirmed information technology security incidents reported.	#	0	0	0	0
# of discrimination / harassment incidents	#	0	0	0	0
# of corrective actions taken on discrimination/harassment	#	0	0	0	0

BEPC Inc. manages information security through a proactive approach that includes vulnerability assessments, penetration testing, risk classification, and continuous monitoring. Employees receive mandatory security training during onboarding and twice a year, focusing on threat awareness and safe data practices. The company enforces role-based access and multifactor authentication, protects data with encryption and backups, and follows a structured Incident Response Plan for rapid breach handling.

These practices align with standards like ISO 27001, NIST, GDPR, and HIPAA. Third-party data is handled with the same rigor, and secure development (SDLC) is integrated. Using tools like firewalls, antivirus, and intrusion detection, BEPC maintains compliance, reduces risk, and ensures system security and resilience.

GROW

Business growth and corporate social responsibility are not mutually exclusive pursuits. BEPC has an excellent history of responsible growth for nearly two decades. The following topics must be addressed to guide our company into the future successfully and sustainably.

01

Labor

BEPC's business is heavily dependent on our employee base and their performance and satisfaction. As such, we have identified issues in the area of labor that materially impact our business.

02

Training

In the current labor market, employees are seeking career training and skill development opportunities more than ever. In this section we will detail the efforts and results of our training programs.

03

Working Conditions

BEPC takes workplace safety seriously. Our record is excellent in this area due to diligent work on the part of our team to educate stakeholders, monitor compliance, and enact corrective actions.

MEASURING PROGRESS

As a measure of our progress, we have identified the following key performance indicators to illustrate our success or need for improvement. These topics were selected based on guidance from the SASB Standards and a materiality assessment for BEPC.

Key Indicator	Unit	2023	2024	2025	2026 Target
# of hours of training per employee.*	Hrs	0.53	5.5	6 (+9.09%)	8
Employees trained on:					100%
Business Ethics			97%	100%	
Diversity Equity & Inclusion	%	Not Measured	97%	100%	
Sustainable Procurement**			75%	100%	
# of incidents of work-related ill health, injuries, or fatalities reported.	#	0	0	0	0
# of days lost to work-related injury or ill health.	#	0	0	0	0
Employee engagement	%	77	N/A***	N/A***	85%

BEPC periodically conducts employee engagement surveys to gauge employee satisfaction. This survey is based on the Net Promoter Score model which asks the respondents to rate their likelihood of recommending BEPC to friends and family and any actions we could take to improve this score.

*Calculated based on year-end head count and total hours of training for all employees.

** % based on total buyers vs. buyers trained on sustainable procurement.

*** No engagement survey conducted in 2025. Survey is conducted every two years.

SUSTAIN

To sustain our environment, we must all work together to steward our natural resources. BEPC is committed to achieving ambitious goals in order to secure a future world where humanity thrives within a healthy environment.

01

Conservation

To do our part to conserve resources and reduce pollution and environmental impact, BEPC has enacted policies regarding energy and water consumption, asset management, and recycling.

02

Sustainable Procurement

For a large-scale effort to succeed, all parties must all be aligned on the goals and methods of success. This includes holding our suppliers and vendors accountable to the same standards to which we hold ourselves.

03

Diversity, Equity, and Inclusion

In a diverse world, it is imperative that we as a company and society embrace diversity. We must also keep in mind the historic injustices and their continuing impact on our society. This section illustrates the results of BEPC's strategy and actions in the diversity, equity, and inclusion space.

SUSTAINABLE PROCUREMENT

BEPC recognizes that our sustainability impact extends beyond our direct operations to encompass our entire supply chain. By integrating environmental and social criteria into procurement decisions, we drive positive change across the industries we serve. In 2025, we significantly strengthened our sustainable procurement framework through updated policies, new contractual requirements, and expanded supplier engagement.

SUPPLIER SUSTAINABILITY CODE OF CONDUCT

BEPC's Supplier Sustainability Code of Conduct (Rev. 03, effective 2026) establishes clear expectations for all suppliers regarding environmental stewardship, labor and human rights, business ethics, and sustainable management systems. The Code requires suppliers to maintain environmental management practices, prohibit child and forced labor, uphold anti-corruption standards, and implement their own sustainability programs. All targeted suppliers are required to review, acknowledge, and sign the Code as a condition of continued business partnership.

SUPPLIER CONTRACT ESG ADDENDUM

In 2026, BEPC introduced the Supplier Contract ESG Addendum (SP-ADD-001), which integrates social and environmental clauses directly into supplier contracts. This addendum requires suppliers to commit to specific performance standards including GHG emissions reporting, waste reduction practices, ethical sourcing, and compliance with BEPC's sustainability requirements. The addendum includes provisions for annual sustainability self-assessments and corrective action plans when performance gaps are identified.

SUPPLIER RISK ASSESSMENT

BEPC conducts sustainability risk assessments of its supply chain to identify and mitigate adverse environmental and social impacts. Our risk assessment framework evaluates suppliers across key dimensions including environmental compliance, labor practices, geographic risk factors, and business ethics. High-risk suppliers are subject to enhanced monitoring and engagement to drive improvement.

BUYER TRAINING

All procurement personnel receive training on sustainable procurement principles and practices. Training covers topics including evaluating supplier sustainability performance, integrating environmental and social criteria into purchasing decisions, and understanding the requirements of our Supplier Sustainability Code of Conduct. Sustainable procurement objectives are integrated into buyer performance evaluations to ensure accountability.

SUPPLIER DIVERSITY & INCLUSION

BEPC is committed to promoting diversity and inclusion within our supply chain. Using our data analytics expertise, we developed a Supplier Diversity and Sustainability Dashboard in Power BI, provided free of charge to customers and suppliers. This tool enables organizations to visualize and manage their supplier base across key categories including minority-owned, women-owned, and veteran-owned business certifications. CEO Oscar Casillas actively participates in events with the Southwest Minority Supplier Development Council (SMSDC) and the Minority Alliance Network Organization (M.A.N.O.) to support minority and women-owned businesses.

KPI TABLE — SUSTAINABLE PROCUREMENT

Key Indicator	Unit	2024 Value	2025 Value	2026 Target
Percentage of targeted suppliers who have signed the BEPC Supplier Sustainability Code of Conduct	%	10%	10%	50%
Percentage of buyers trained on sustainable procurement	%	75%	80%	100%
Number of suppliers covered by sustainability risk assessment	#	N/A	N/A	Top 3 suppliers
Supplier contracts with ESG Addendum	#	0	0	All new contracts

MEASURING PROGRESS

In 2025, BEPC expanded the way we track and report GHG Scope 1 and Scope 2 emissions. Scope 1 now includes natural gas consumption at both our San Angelo, Texas and Ciudad Juárez, Mexico locations. No A/C refrigerant recharges occurred during the reporting period. For Scope 2, we calculate both location-based and market-based figures. Beginning in 2025, Scope 2 emissions include electricity consumption at both the US and Mexico locations, using the EPA ERCOT emission factor for San Angelo and the SEMARNAT/CRE Factor de Emisión del Sistema Eléctrico Nacional (0.444 tCO₂e/MWh) for Ciudad Juárez. Since BEPC does not purchase contractual instruments that would affect the market-based approach, the location-based and market-based figures are the same and will be reported as one number.

We created a GHG Inventory for BEPC in accordance with the GHG Protocol to track our targets in the coming years. Our GHG target is a 5% reduction of both Scope 1 (0.28 MT CO₂e) and Scope 2 (1.79 MT CO₂e) emissions by 2030, monitored annually for progress and to identify areas of improvement. As such, 2025 will now serve as our base year for these disclosures and targets.

BEPC performs a variety of validation projects in the medical device manufacturing industry which include environmental assessments prior to execution. BEPC employees regularly perform these impact assessments as part of our services to clients. We have added a section of this report to indicate the percentage of our total validation projects that include environmental impact assessments.

Key Indicator	Unit	2024 Value	2025 Value	2026 Target
Percentage of renewable energy purchased or generated at US location.	%	0	0	TBD — pending REC/renewable product selection
Total amount of energy consumed at US and MX locations.	kWh	US - 64,069 MX - 29,717	US - 58,018 MX - 28,927	-3% (~84,337 kWh)
Scope 1 GHG Emissions*	Metric Tons	7.2	5.58	5.3
Scope 2 GHG Emissions**	Metric Tons	38.43	35.7	35.35
Water consumption***	m ³	Not material	Not material	Not material
Environmental Impact Assessments Performed	% of total validation projects	97%	100%	100%

*Includes natural gas consumption and A/C operation at our San Angelo, Texas location and our Ciudad Juarez, Chihuahua, Mexico locations.

** Based on EPA GHG Scope 2 Location-Based ERCOT Emissions Factor for San Angelo, TX (22.86 MT CO₂e) and SEMARNAT/CRE Factor de Emisión del Sistema Eléctrico Nacional 2024 (0.444 tCO₂e/MWh) for Ciudad Juárez, MX (12.84 MT CO₂e). Beginning in 2025, BEPC expanded Scope 2 reporting to include the Ciudad Juárez location; the 2024 figure of 38.43 MT CO₂e reflects retroactive recalculation using these same factors so 2024 and 2025 are reported on a like-for-like basis, with 2025 as the new combined base year. Source: <https://www.epa.gov/climateleadership/ghg-emission-factors-hub>

***Water consumption is not considered material for BEPC's operations. Both the San Angelo and Ciudad Juárez facilities are office environments served by municipal water supplies with no industrial or process water use.

WASTE MANAGEMENT IN OFFICE OPERATIONS

As a consulting firm, BEPC Incorporated operates primarily in office environments without manufacturing processes. Nonetheless, we recognize our responsibility to minimize environmental impact by properly managing the limited waste streams we do generate.

E-Waste Disposal

Our key area of focus is electronic waste (e-waste). In 2023, we responsibly disposed of 33 kg of outdated IT equipment through a certified electronics recycler. By the end of 2024, we had recycled 52 kg of e-waste, and in 2025 that figure rose to 74 kg — reflecting our ongoing commitment to extending device lifecycles whenever possible.

General Office Recycling

We encourage employees to reduce paper use and recycle daily office materials. Throughout 2025, we targeted a 10% cut in paper consumption from the previous year by promoting digital workflows and improved print policies. We also partner with local building management to make recycling convenient, though for general office waste we currently rely on their disposal processes.

Tracking & Continuous Improvement

As we move into 2026, we plan to refine how we measure other waste streams for a more accurate picture of our overall impact. Regularly reviewing these metrics helps ensure our waste management practices evolve alongside our broader sustainability goals.

Waste Sorting and Disposal Procedures

In 2026, BEPC formalized a structured waste sorting program at all facilities to ensure responsible disposal and maximize material recovery (EHS Policy Rev. 09, Section 7.10). Waste streams are categorized as follows:

1. Paper and Cardboard — collected in designated bins and sent to recycling facilities.
2. IT Electronics and E-Waste — securely collected and disposed of through certified e-waste recycling vendors in compliance with applicable regulations.
3. General Office Waste — non-recyclable materials disposed of through licensed waste management providers.
4. Toner and Ink Cartridges — returned to manufacturer recycling programs where available.

All waste collection areas are clearly labeled with sorting instructions. Employees receive annual training on proper waste sorting and disposal procedures. The Environmental Management Team monitors waste stream volumes quarterly.

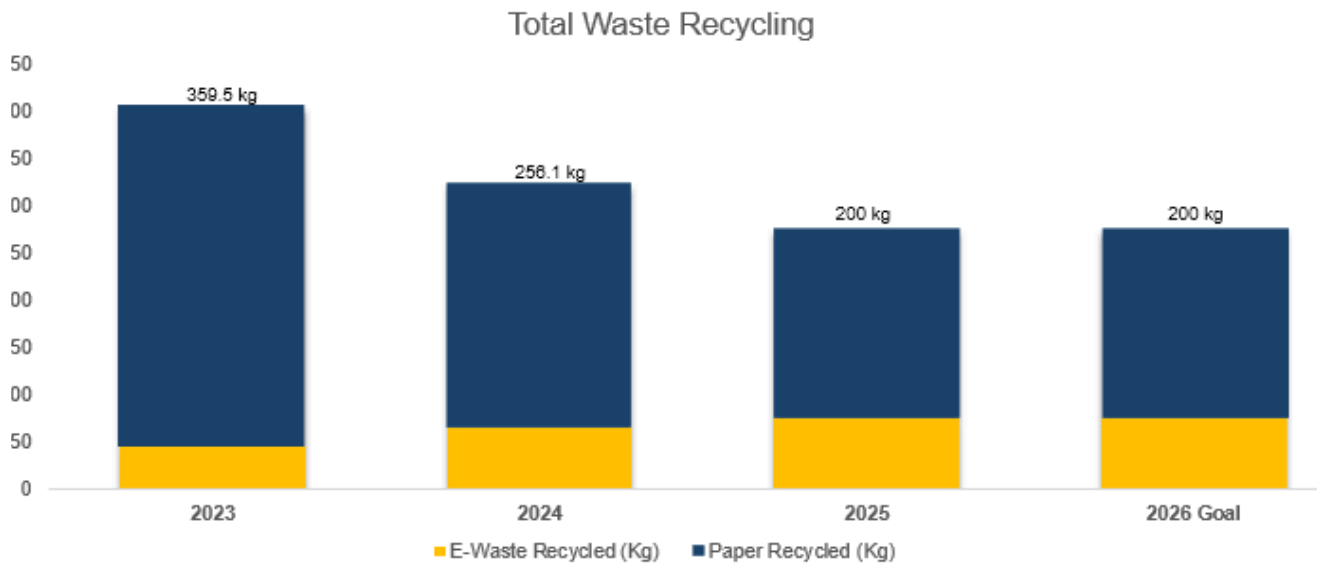
Office Waste Management Performance

KPI	2023	2024	2025	2026 Target
E-Waste Collected & Recycled (kg)	33 kg	52 kg	74 kg	75 kg
Office Waste (non-tracked)	326.5 kg	204.1 kg	200 kg	200 kg
Paper Consumption (approx. reams)	160 reams	100 reams	80 reams (-20%)	72 reams (-10%)
Employee Training (Waste Topics)	None (informal)	1 annual session	1 annual session	1 annual session
Waste diversion rate (materials diverted from landfill)	Not tracked	Not tracked	Not tracked	50%
Formal waste stream categories implemented	No	No	Yes	Maintained

Note: Figures reflect internal data compiled from BEPC's Waste Management Log and building management reports (2023–2025). We anticipate refining these metrics further as we enhance tracking methods and expand our office sustainability initiatives.

Annual waste management recycling by source

Following a successful implementation of recycling initiatives, E-waste recycling shows steady growth while paper recycling is being optimized.



Source: BEPC Waste Management Database, 2023-2025

COMMITMENT TO EQUAL OPPORTUNITY FOR ALL



BEPC CEO Oscar Casillas meeting with leaders of the Southwest Minority Supplier Development Council (SMSDC) at an event.



BEPC CEO Oscar Casillas presenting at a financial literacy educational session held by the Small Business Development Center and the Minority Alliance Network Organization (M.A.N.O.)



Casillas participating in a diverse supplier event held by SMSDC engaging with minority owned and women owned businesses.

Leveraging Data for Diversity

Using our experience in data analytics, BEPC created a supplier diversity and sustainability dashboard in Power BI. This tool is provided free of charge to our customers and suppliers to help them visualize and manage their supplier base with regard to key categories and certifications.



ENVIRONMENTAL SERVICES & ADVOCACY

As an engineering and technology consulting firm, BEPC occupies a unique position to drive sustainable outcomes across the industries we serve. Beyond managing our own environmental footprint, we actively integrate environmental stewardship into the professional services we deliver to clients and advocate for sustainable practices within our industry and community.

ENVIRONMENTAL CONSULTING STANDARDS

BEPC's engineering and consulting projects incorporate environmental considerations at every stage, from initial assessment through final deliverables. All project proposals include an environmental impact screening to identify opportunities for energy efficiency, waste reduction, and sustainable material selection. Our technical staff apply green design principles including energy-efficient building systems, sustainable material specifications, and lifecycle cost analysis that accounts for environmental externalities.

CUSTOMER ENVIRONMENTAL SERVICES

BEPC offers a suite of environmental services to help clients measure, manage, and reduce their environmental impact:

- **Carbon Footprint Assessment:** We help customers measure and understand their Scope 1, 2, and 3 greenhouse gas emissions following the GHG Protocol Corporate Standard.
- **Eco-Design Services:** Our engineering teams provide consulting to optimize product and process designs for minimal environmental impact throughout the lifecycle.
- **Environmental Impact Analysis:** We provide sustainability research and analysis to guide client decision-making, including environmental impact assessments for new facilities, process changes, and capital improvement projects.
- **Customer Environmental Reporting:** Upon request, we provide clients with detailed reports on the environmental impacts and sustainability outcomes of projects performed on their behalf.

SUSTAINABILITY ADVOCACY

BEPC actively participates in industry forums and conferences to contribute to discussions on sustainable engineering practices. We partner with environmental organizations to support community-based sustainability projects in San Angelo, Texas and our Juarez, Mexico operations. We regularly host workshops and seminars for employees and clients on topics including energy conservation, waste reduction, and carbon management. BEPC plays an active role in influencing environmental policy and standards within our industry, advocating for regulations that promote sustainability and environmental protection.

KPI TABLE — ENVIRONMENTAL SERVICES & ADVOCACY

Key Indicator	Unit	2024 Value	2025 Value	2026 Target
Percentage of validation projects including environmental impact assessments	% of total	97%	100%	100%
Number of environmental service engagements delivered to customers	#	7	10	+15% YOY
Industry sustainability events or forums participated in	#	0	0	2
Community environmental awareness events conducted	#	0	0	1

ENVISION

Success in areas such as sustainability, human rights, and security requires complex, collaborative solutions. Through innovation we are able to propel forward the vehicle of positive change. Below is our vision for that path.

OUR MISSION

“Provide corporations with innovative consulting services focused on continuous improvement through the implementation of six-sigma, lean and other related methodologies at an exceptional value.”

OUR VISION

“To be the leader in technical consulting services for corporations seeking exceptional business results.”



WORK

- Continuously improve working conditions for all employees.
- Maintain record of 0 workplace health and safety incidents.
- Expand employee survey to all employees and contractors.

GROW

- Be a leader in the labor and human rights area to exemplify BEPC’s core values.
- Provide a safe and prosperous environment for all BEPC employees.



SUSTAIN

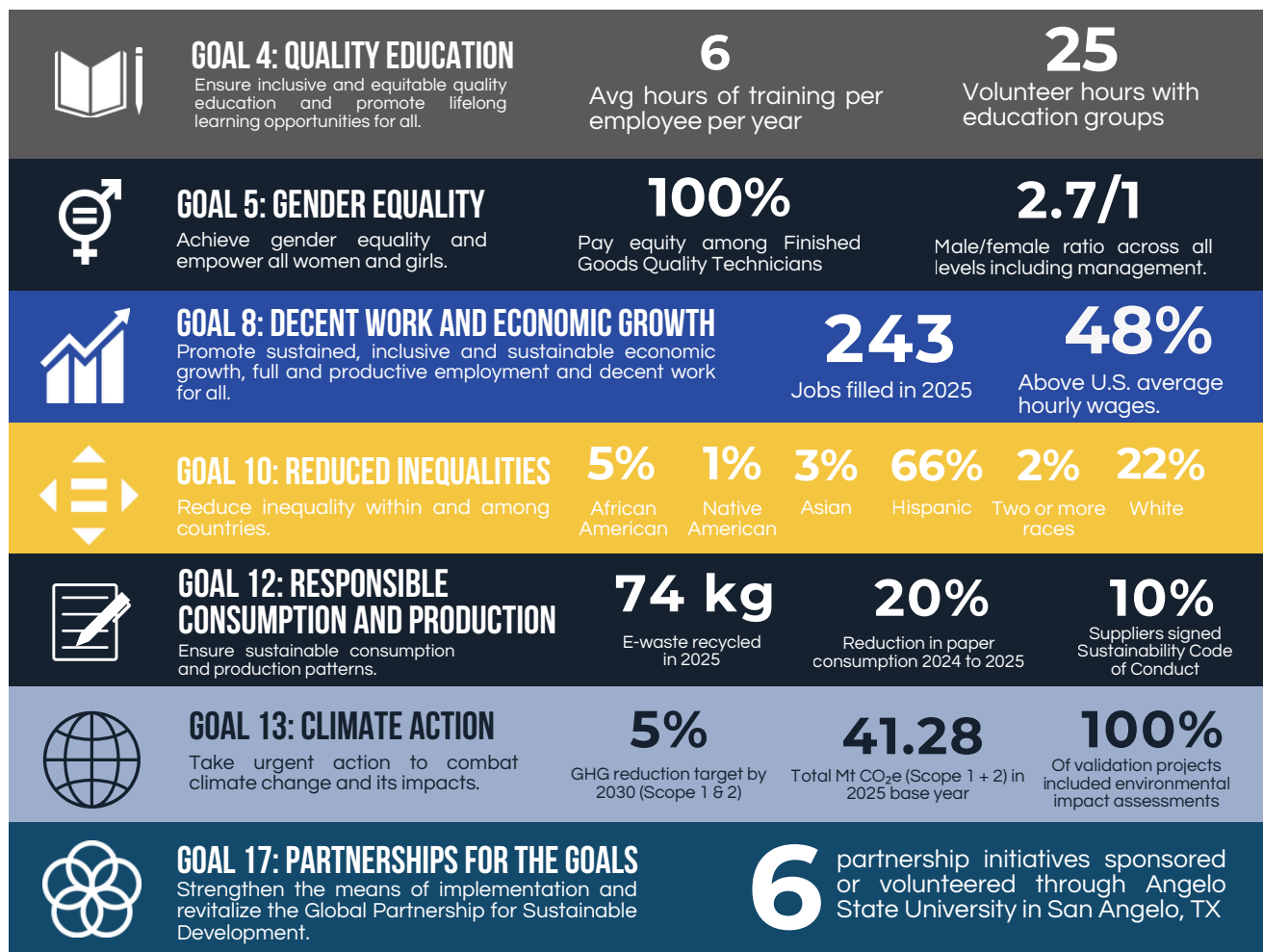
- Enact additional policies, reporting, and procedures to reduce our negative effect on the environment.
- Enable and participate in organizations who work to further the cause of diversity, equity, and inclusion.

ALIGN

In our pursuit to provide accurate and relevant information about our progress toward sustainability goals, we aim to align our reporting with international standards and initiatives.

SUSTAINABLE DEVELOPMENT GOALS

The United Nations Sustainable Development Goals (SDGs) set a global framework for achieving a more equitable and sustainable future. At BEPC, we concentrate on SDGs 4, 5, 8, 10, and 17 because they align with our focus on providing high-quality staffing and consulting services. By reporting on our progress toward quality education, gender equality, decent work, reduced inequalities, and partnerships, we highlight the direct impact of our operations on workforce development, fair employment practices, inclusive growth, and collaborative progress.



SASB DISCLOSURE INDEX

The Sustainability Accounting Standards Board (SASB) is a nonprofit organization focused on helping companies identify and publicly disclose the sustainability topics that matter most to their investors. SASB has developed industry-specific reporting recommendations, including accounting and activity metrics, to guide businesses' public reporting. This Index is intended to provide a roadmap to BEPC's disclosures on the topics identified in the SASB Professional & Commercial Services Sustainability Accounting Standard Version 2018-10.

Topic/Metric	2025 Value	Reference
DATA SECURITY		
Description of approach to identifying and addressing data security risks (SV-PS-230a.1)	See Reference	BEPC 2025 ESG Report Page 7
Description of policies and practices relating to collection, usage, and retention of customer information (SV-PS-230a.2)	See Reference	BEPC 2025 ESG Report Page 7
(1) Number of data breaches, (2) percentage that (a) involve customers' confidential business information and (b) are personal data breaches, (3) number of (a) customers and (b) individuals affected	(1) 0, (2)(a) 0%, (2)(b) 0%, (3)(a) 0, (3)(b) 0	BEPC 2025 ESG Report Page 7
WORKFORCE DIVERSITY & ENGAGEMENT		
Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, and (c) all other employees (SV-PS-330a.1)	(1) (a) M: 75%, F: 25% (b) M: 63%, F: 27% (c) M: 58%, F: 42% (2) (a) Hispanic: 100% (b) Hispanic: 79%, White: 21% (c) African American: 5.90%, American Indian: 0.25%, Asian: 6.71%, Hispanic: 67.78%, Two or more races: 0.57%, White: 18.79%	Internal Personnel Data
(1) Voluntary and (2) involuntary turnover rate for employees (SV-PS-330a.2)	(1) 28%, (2) 6.4%	Internal Personnel Data
Employee engagement as a percentage (SV-PS-330a.3)	NA a New assessment is planned for 2026	BEPC 2025 ESG Report Page 9

Topic/Metric	2025 Value	Reference
PROFESSIONAL INTEGRITY		
Description of approach to ensuring professional integrity (SV-PS-510a.1)	See Reference	BEPC 2025 ESG Report Page 6
Total amount of monetary losses as a result of legal proceedings associated with professional integrity (SV-PS-510a.2)	\$0	BEPC 2025 ESG Report Page 7
SUSTAINABLE PROCUREMENT		
Percentage of targeted suppliers who have signed the supplier sustainability code of conduct	10%	BEPC 2025 ESG Report Page 13
Percentage of buyers trained on sustainable procurement	80%	BEPC 2025 ESG Report Page 12
Description of approach to integrating social and environmental factors into procurement	See Reference	BEPC 2025 ESG Report Page 11
ENVIRONMENTAL SERVICES		
Percentage of validation projects including environmental impact assessments	100%	BEPC 2025 ESG Report Page 20
Description of environmental services provided to customers	See Reference	BEPC 2025 ESG Report Page 17

Topic/Metric	2025 Value	Reference
WORKFORCE DIVERSITY & ENGAGEMENT		
Number of identified discrimination or harassment incidents	0	BEPC 2025 ESG Report Page 7
ACTIVITY METRICS		
Number of employees by: (1) full-time and part-time, (2) temporary, and (3) contract (SV-PS-000.A)	(1) 34, (2) 0, (3) 154*	Internal Personnel Data
Employee hours worked, percentage billable (SV-PS-000.B)	416,000, 82%	Internal Personnel Data

Occupational Health & Safety — 2025 Performance (U.S. Operations)

BEPC Inc. closed 2025 with a perfect safety record at its San Angelo, TX operations, as certified on OSHA Form 300A signed 12/31/2025.

Indicator	2025 Result
Average employees (U.S.)	200
Fatalities	0
Total recordable cases	0
Days away / restricted / transferred	0
TRIR (per 200,000 hrs)	0.00
DART (per 200,000 hrs)	0.00
Industry benchmark TRIR (NAICS 541330)	~0.5–0.8

Scope note: figures cover U.S. operations (OSHA reporting scope, 3240 Executive Dr, San Angelo, TX). Mexico operations (Ciudad Juárez) are tracked internally under BEPC's EHS Policy Rev 09 and reported separately.

*188 personnel on roster as of 12/31/2025; 200 represents the OSHA 300A annual average

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We thank you for your continued support in our efforts to improve our business, our community, and our world.

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