

Sustainability Report 2025

Environment, people, business conduct and supply chain — prepared with reference to the VSME Basic Module

NeoPerformance

Neo Performance Serviços de Mídia Ltda. (Brazil) · POBS S.A. de C.V. (Mexico) · neoperformance.com

Code	Sustainability Report 2025
Version	1.0
Effective date	October 2026 (publication)
Next review	October 2027 (FY2026 report)
Owner	Rodrigo Chaves — Operations Director (Sustainability Committee coordinator)
Approved by	Pablo Lemos de Assis — Managing Partner
Scope	Consolidated: Brazil and Mexico operations, four offices and remote staff; financial year 2025 with subsequent events to 30 September 2026
Classification	Public
Standards	VSME Basic Module (B1–B11); GHG Protocol Corporate Standard; CDP 2026 SME questionnaire
Assurance	Not externally assured

A message from our Managing Partner

This is NeoPerformance's first Sustainability Report. We publish it because our clients — large advertisers with their own decarbonization and human-rights commitments — increasingly ask what stands behind the agency they work with, and because we believe a data company should be able to measure itself with the same rigor it applies to campaigns.

2025 and the first months of 2026 were the year we moved from good intentions to a management system. We measured our full greenhouse gas footprint for the first time, set a science-aligned reduction target, approved an Environmental Policy, a People, Health, Safety and Human Rights Policy, an Anti-Corruption and Integrity Policy, a Sustainable Procurement Policy and a Supplier Code of Conduct, ran our first diversity census, launched a public whistleblowing channel and constituted a Sustainability Committee. We also asked to join the UN Global Compact.

Our footprint is small in absolute terms — 55.9 tCO₂e across all scopes for about 150 people — and our people indicators are strong: 59% women, 41% women in leadership, zero work accidents and 100% of assessed Brazilian employees paid above the living-wage benchmark. In a year in which headcount more than doubled (70 to 147), voluntary turnover was 18.4%. But this report is honest about what is estimated, what is not yet measured and where we fell short of our own plan. We would rather disclose a weak number than hide a gap. Thank you to our team, whose care for our clients is the same care we bring to this work.

Pablo Lemos de Assis — Managing Partner, Neo Performance Serviços de Mídia Ltda.

1. About this report (VSME B1)

Item	Disclosure
Reporting entity	Neo Performance Serviços de Mídia Ltda. (Brazil, CNPJ 21.257.247/0001-68, Rio de Janeiro) and POBS S.A. de C.V. (Mexico, RFC POB151029LX8, Chihuahua), operating together as NeoPerformance under common ownership. Consolidated basis (operational control), consistent with our CDP disclosure.
Reporting period	Financial year 2025 (1 January – 31 December 2025), with 2024 comparatives where available. Governance events up to 30 September 2026 are described as subsequent events.
Standard	Prepared with reference to the Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME), Basic Module (B1–B11). Greenhouse gas data follows the GHG Protocol Corporate Standard. This report has not been externally assured; our FY2025 GHG inventory is not third-party verified (see section 4.6).
Legal form and size	Privately held limited-liability companies. Approximately 150 people and approximately USD 25 million revenue in FY2025 (medium-sized enterprise).
Sites	Four leased offices: Rio de Janeiro (headquarters), São Paulo, Chihuahua and Monterrey. No owned real estate, no manufacturing, production or agricultural facilities, no data centres of our own. About 50 people work fully remotely (nearly all in Brazil); office-based staff follow a hybrid pattern of three office days per week.
Sustainability certifications and labels	None held at the reporting date. An ISO/IEC 27001 information security management system and a SOC 2 programme are being implemented, with certification targeted for 2027.
Omissions	Water consumption is not disclosed because water is supplied and billed by landlords without sub-metering (B6). Waste weights are not disclosed because office waste is collected by building operators without weighing (B7). Both gaps and our plan to close them are described in the relevant sections.
Contact	compliance@neoperformance.com · Whistleblowing and grievance channel: neoperformance.com/compliance

2. Who we are

NeoPerformance is a performance marketing and data analytics agency founded in Rio de Janeiro. We plan, buy and measure digital media for multinational advertisers in beauty and personal care, consumer goods, energy, financial services and travel, and we develop and license NeoDash, our proprietary marketing analytics platform. Our service lines are paid media management (search, social, retail media, programmatic), digital analytics and measurement, marketing technology engineering (server-side tagging, conversion APIs, identity and data pipelines) and business intelligence. NeoDash and all client data pipelines are hosted with third-party cloud providers (Oracle Cloud, Google Cloud and AWS, São Paulo region); we own and operate no data centres.

Our value chain is short. Upstream, we buy cloud and software, IT equipment, professional services, travel and office space. Downstream, we deliver services to advertisers; the media we buy on their behalf is purchased under their mandate and governance. Our material sustainability impacts therefore sit in how we treat our people, in the integrity with which we handle client budgets and data, in purchased electricity and value-chain emissions, and in the expectations we place on our suppliers.

3. Governance, materiality and strategy (VSME B2)

3.1 Governance

Sustainability is owned at partner level. The Sustainability Committee — Managing Partner, Operations Director, Head of Technology/CISO and HR Manager — was constituted on 30 September 2026 and meets quarterly; each theme has a named owner (People: HR Manager; Ethics and information security: Head of Technology/CISO, who also acts as Compliance Officer; Procurement and Environment: Operations Director). The partner-level leadership team approves policies and targets and reviews performance annually. Our first Sustainability Action Plan 2026–2028 was approved in March 2026 and reviewed in September 2026.

3.2 Materiality assessment

In September 2026 the Committee assessed the 21 sustainability issues of the EcoVadis methodology and the VSME topics against two questions: how significant is our actual or potential impact on people and the environment, and how significant is the issue for our business (client requirements, regulation, cost, reputation). The result guides this report and our action plan.

Topic	Impact materiality	Financial materiality	Why
Working conditions, health & safety, career development	High	High	150 knowledge workers are our only asset; retention and well-being drive service quality.
Discrimination, harassment, diversity & inclusion	High	High	Direct impact on people; explicit client requirement (diversity censuses, RFP criteria).
Responsible information management & data protection	High	High	We process client and consumer data daily; LGPD and client audits (ISO 27001 / SOC 2 programme).
Corruption, bribery and conflicts of interest	Medium	High	We intermediate large media budgets and negotiate with platforms; integrity is a contractual condition.
Energy & GHG emissions (own operations and cloud, travel, commuting)	Low	High	Small absolute footprint, but climate disclosure (CDP) is required by our largest client.
Supplier environmental and social practices	Medium	Medium	Short chain, but IT hardware, cloud and freelancers carry risks we can influence.
Materials, waste and e-waste	Low	Low	Office waste and IT equipment only; managed through donation and licensed recycling.
Water, air pollution, biodiversity, product end-of-life, consumer health & safety	Not material	Not material	Office-based digital services; landlord-supplied water; no products, emissions to air or sensitive sites.

3.3 Policies in force

Policy / document	Approved	Owner
Code of Conduct (ISMS-DOC-009) and information security policy set (ISMS-DOC-001 to 032)	2024, revised 2025–2026	Head of Technology / CISO

Policy / document	Approved	Owner
Environmental Policy v1.0; Emissions Reduction Target v1.1; Environmental Risk & Opportunity Register; Business Continuity Amendment 1	8 September 2026	Operations Director
People, Health, Safety and Human Rights Policy (ESG-DOC-001); H&S Risk Assessment; Ergonomics & Remote Work Guide	30 September 2026	HR Manager
Anti-Corruption and Integrity Policy (ESG-DOC-002); Corruption & Fraud Risk Register 2026; Whistleblowing Procedure (ESG-PROC-003)	30 September 2026	Compliance Officer
Sustainable Procurement Policy (ESG-DOC-003); Supplier Code of Conduct (ESG-DOC-004); Supplier Risk Matrix	30 September 2026	Operations Director
Waste & E-waste Management Procedure (ESG-PROC-004)	30 September 2026	Head of Technology / Operations Director

3.4 Contribution to the Sustainable Development Goals

Our commitments and targets contribute primarily to SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth), SDG 10 (Reduced Inequalities), SDG 12 (Responsible Consumption and Production), SDG 13 (Climate Action) and SDG 16 (Peace, Justice and Strong Institutions). Progress against each is tracked through the indicators in sections 4 to 7 and reported annually here and, from 2027, in our UN Global Compact Communication on Progress.

4. Environment

4.1 Energy (VSME B3)

Indicator	FY2024	FY2025	Notes
Total energy consumption (purchased electricity, Scope 2 boundary)	n/a	19,361 kWh (69.7 GJ)	Rio de Janeiro 12,460 kWh (derived from lease statements) + Chihuahua 6,901 kWh (metered, CFE consumption history).
of which renewable (contractual instruments)	n/a	0 kWh (0%)	No renewable electricity contracts or certificates held. Brazil's grid is ~85% renewable, but we claim only what we procure.
Electricity in serviced coworking (São Paulo, Monterrey) — estimated, reported in Scope 3 cat. 8	n/a	22,940 kWh	10 desks × 1,147 kWh/desk/yr internal proxy; labelled as estimate.
Fuel consumption (vehicles, generators)	0	0	No owned or leased vehicles, no fuel purchased.

4.2 Greenhouse gas emissions (VSME B3)

Our first complete inventory covers FY2025, prepared to the GHG Protocol Corporate Standard on an operational-control basis and disclosed to CDP in September 2026. FY2025 is our base year.

Scope / category	FY2025 tCO ₂ e	Method and data quality
Scope 1 — direct emissions	0.00	Measured position: no combustion, vehicles, process or refrigerant sources

Scope / category	FY2025 tCO ₂ e	Method and data quality
		under our control.
Scope 2 — location-based	3.50	Rio 0.48 (MCTI grid factor 0.0385 tCO ₂ /MWh) + Chihuahua 3.02 (SEN factor 0.438 tCO ₂ e/MWh).
Scope 2 — market-based	3.50	Identical: no contractual instruments; no residual mix published.
Scope 3 cat. 1 — purchased goods & services (incl. cloud ≈ USD 48k)	9.56	Spend-based, US EPA supply-chain factors v1.3.
Scope 3 cat. 2 — capital goods (IT equipment)	2.29	Spend-based.
Scope 3 cat. 6 — business travel	19.09	Spend-based (flights, hotels, ground).
Scope 3 cat. 7 — commuting and home working	15.96	Distance-based commuting (modelled) + home-working energy split Brazil/Mexico.
Scope 3 cat. 8 — upstream leased assets (coworking)	5.46	Desk-count proxy.
Scope 3 total (cats. 3, 4, 5 relevant but not yet calculated)	52.35	
Total Scope 1 + 2 + 3	55.85	
Intensity — Scope 1+2 per USD million revenue	0.14 tCO ₂ e/USDm	Revenue ≈ USD 25 million.
Intensity — Scope 1+2 per FTE	0.023 tCO ₂ e/FTE	150 people.

Chihuahua accounts for roughly 86% of Scope 2 from 20% of office headcount because the Mexican grid is about eleven times more carbon-intensive than Brazil's. Business travel, commuting and cloud services together outweigh office electricity.

4.3 Target and transition

Target: reduce absolute Scope 1 and 2 emissions by 42% by 2030 from the FY2025 base year (3.50 → ≤ 2.03 tCO₂e), aligned with the SBTi near-term 1.5 °C benchmark, market-based method, group-wide. Levers, in order of priority: renewable electricity supply or certificates at the two directly billed offices (Chihuahua first); efficient fit-out of the new directly billed São Paulo office (2026); hybrid working; extending IT equipment life. Scope 3 will be measured annually and a quantified target set once provider-reported cloud data and distance-based travel data are in place. A stand-alone climate transition plan is due by September 2027. Progress is disclosed each year through CDP (2025 score: D; our 2026 objective is B).

4.4 Climate risk and adaptation

Our Environmental Risk & Opportunity Register (v1.0, September 2026) assesses eight risks and four opportunities. Substantive risks include client requirements for climate disclosure, cloud cost and energy intensity, and acute physical risks — flooding and extreme rainfall at the Brazilian offices and grid interruptions in both countries. Amendment 1 to our business continuity arrangements (September 2026) responds with remote-first delivery, cloud-hosted infrastructure, connectivity redundancy and landlord engagement on power and flood resilience.

4.5 Pollution, biodiversity and water (VSME B4, B5, B6)

We have no emissions to air, water or soil beyond those of ordinary office occupancy, hold no environmental permits and none of our leased offices is in or adjacent to a biodiversity-sensitive area. Water is supplied through the buildings we occupy and billed within rent or condominium fees without sub-metering, so consumption cannot be reported; we will request landlord data or install sub-metering where feasible from 2027. Water stress in northern Mexico is tracked as a chronic physical risk (register item R-08).

4.6 Resource use, circular economy and waste (VSME B7)

Indicator	FY2025 / 2026	Notes
Offices with source separation for recycling	Rio de Janeiro: yes; Chihuahua: per building service; coworkings: per operator	Standard to be replicated in the new São Paulo office (2026).
Single-use plastics in office kitchens	Eliminated (2026)	Replaced with reusable items.
End-of-life IT equipment destined to reuse/donation or licensed recycling	100% (donation)	Data sanitised before release (ISMS-STD-013); donation records kept.
Hazardous waste generated	None material	No hazardous processes; batteries/lamps to take-back schemes.
Total waste weight (hazardous / non-hazardous / diverted)	Not measured	Collected by building operators without weighing; sample weighing planned for Rio and São Paulo in 2027.

Data quality statement: Scope 2 for Rio de Janeiro is derived from lease statement charges rather than a meter; Scope 3 is largely spend-based or modelled; the inventory is not third-party verified. Improvement actions agreed in September 2026: sub-metering at Rio, provider-reported cloud emissions, distance-based travel data and a commuting survey. These are disclosed rather than adjusted away.

5. Our people

5.1 Workforce characteristics (VSME B8)

Indicator	31 Dec 2024	31 Dec 2025	Sep 2026
Total headcount (group)	70	147	≈ 150
By country — Brazil / Mexico	51 / 19	117 / 30	≈ 120 / ≈ 30
By site — Rio / São Paulo / Chihuahua / Monterrey / fully remote	—	—	60 / 10 / 20 / 10 / 50
By contract type — employees (CLT / Mexican payroll) / independent contractors (PJ)	—	80 / 61 (plus 6 interns)	—
By gender — women / men	—	55.6% / 44.4% (Brazil HR records, 90 of 117 with gender data)	58.8% / 41.2% (2026 census, 85 respondents)

Indicator	31 Dec 2024	31 Dec 2025	Sep 2026
Women in leadership positions (22 leaders)	—	—	40.9%
Women among partners (5)	—	—	20%
Black (Black and mixed-race) — all staff / leadership	—	—	36.5% / 36.4%
Persons with disabilities — all staff / leadership	—	—	3.5% / 9.1%
LGBTQIAP+ — all staff / leadership	—	—	22.4% / 13.6%
Turnover rate — voluntary / total	—	18.4% / 30.4%	

Diversity figures come from our first Diversity & Inclusion Census (2026, self-declared, 85 respondents). The census is repeated at least every two years.

5.2 Health and safety (VSME B9)

Indicator	FY2024	FY2025	Target
Recordable work-related accidents	0	0	0
Work-related fatalities	0	0	0
Recordable work-related ill health	0	0	0
Employees covered by health insurance (Brazil: SulAmérica; Mexico: private plan)	100%	100%	100%
Employees with access to physical-activity and well-being programmes (Wellhub, TotalPass)	100%	100%	100%

Our risks are ergonomic and psychosocial. The first formal Health & Safety Risk Assessment covering the four offices and remote work was approved in September 2026, with an action plan to December 2027 (ergonomic self-assessment for 100% of staff, workload monitoring through the twice-yearly engagement survey, emergency plans confirmed with each landlord). We subsidise remote-work equipment (chair, monitor, peripherals) and publish an Ergonomics and Remote Work Guide.

5.3 Remuneration, collective bargaining and training (VSME B10)

Indicator	FY2025	Notes
Employees paid at or above the applicable minimum wage	100%	All salaries above legal minimums in Brazil and Mexico; formal job and salary structure; annual review against inflation, market and living-wage benchmarks by state (Brazil).
Gender pay gap (average gross hourly pay, men vs women)	Not yet calculated	First pay-equity report planned for 2027, following the annual review committed under Law 14.611/2023.
Employees covered by collective bargaining agreements	100% of Brazilian CLT employees (54) — SINAPRO collective agreement 2025–2026; 37% of the total workforce	Mexico: statutory framework; no union agreement in place.
Average training hours per employee	6.7 h	990 recorded hours: internal sessions (110.5

Indicator	FY2025	Notes
		h) and the FGV Leadership programme (22 people × 40 h). Self-paced Udemy Business hours are not yet tracked; target ≥ 20 h by 2028.
Employees with formal performance review in the year	59 people (84% of the 70 employed at 31 Dec 2024) in the Dec-2024 cycle completed in May 2025	Performance cycles run on the Flash platform; self-assessment (25%) and manager assessment (75%).
Employees covered by profit-sharing (PLR) programme	100% of eligible employees (Brazil)	Annual PLR agreement.
Engagement / climate survey	1 cycle in 2025 — 62.3% response rate (43 of 69), 90% favourability reported	Run on the Flash platform; results and action plans (Neo Practices) shared with teams; target of 2 cycles per year from 2026.

5.4 Working conditions and dialogue

All employees record working time on the Flash platform; overtime is monitored monthly and paid or compensated according to law and the applicable collective agreement. Flexible hours and a hybrid pattern (three office days, two remote days) are the default; about a third of the team works fully remotely. We respect freedom of association and collective bargaining; there are no legal restrictions on these rights where we operate. Employees and third parties can raise concerns through neoperformance.com/compliance, with anonymity, non-retaliation and defined response times (Whistleblowing and Grievance Procedure, September 2026).

5.5 Diversity, inclusion and anti-harassment

We apply zero tolerance to discrimination and harassment. In 2025–2026 we ran the Pride Month programme, completed our first diversity census and committed to annual anti-discrimination and anti-harassment training for 100% of staff (first cycle: October 2026) and to an annual gender pay-equity review. Targets to 2028: at least 45% women in leadership, at least 5% persons with disabilities, and 100% of grievances handled within 30 days.

6. Business conduct (VSME B11)

Indicator	FY2024	FY2025	Notes
Convictions and fines for violation of anti-corruption and anti-bribery laws	0	0	None, in either country.
Confirmed incidents of corruption or bribery	0	0	
Confirmed information-security incidents / personal-data breaches	0	0	Phishing attempts detected and handled without compromise; internal alert issued.
Employees who completed ethics/anti-corruption and information-security awareness training	—	100%	Tracked on the Drata compliance platform, with annual policy acknowledgement.
Reports received through the whistleblowing channel	n/a	n/a	Public channel launched October 2026; statistics from

Indicator	FY2024	FY2025	Notes
			FY2026.

Our Code of Conduct (2024) is acknowledged annually by all staff. In September 2026 we approved an Anti-Corruption and Integrity Policy — gifts and hospitality limits, conflict-of-interest declarations, sensitive-transaction approvals, third-party due diligence, anti-money-laundering rules — and completed our first corruption and fraud risk assessment (11 risks, action plan to March 2027). Information security is governed by our ISO 27001-aligned management system: 30+ policies and standards, risk assessment and penetration testing, incident response plan, data protection (LGPD) programme and vendor security management, with SOC 2 and ISO 27001 certification targeted for 2027.

7. Supply chain

Our direct suppliers are cloud and software providers, IT equipment vendors, professional-service providers and freelancers, landlords and coworking operators, travel providers and employee-benefit providers; media purchased on behalf of clients is outside this scope. In September 2026 we approved a Sustainable Procurement Policy and a Supplier Code of Conduct covering human rights and labour, environment, integrity and data protection, and built a Supplier Risk Matrix of 20 target suppliers (8 medium-risk, 12 low-risk; no high-risk). Standard contracts already carry anti-corruption, data-protection and labour clauses. Targets: ≥ 70% of target suppliers acknowledging the Code in 2026 and 100% by 2028; ESG questionnaire for all high-priority suppliers by 2028; cloud and IT suppliers asked for account-level emissions data each year (first request made in the CDP 2026 cycle).

8. Targets 2026–2028 at a glance

Area	Target	Baseline	Year
Climate	–42% absolute Scope 1+2	3.50 tCO ₂ e (FY2025)	2030
Energy	Renewable electricity supply or certificates at directly billed offices	0% renewable contracted	2028
Health & safety	Zero recordable accidents; 100% of staff covered by ergonomic assessment	0 accidents; no assessment	Annual / 2027
Working conditions	Voluntary turnover ≤ 10%; 2 engagement surveys/yr; grievances handled ≤ 30 days	18.4% voluntary (30.4% total, 2025)	Annual
Training	≥ 20 training hours per employee per year	6.7 h (2025)	2028
Diversity & inclusion	≥ 45% women in leadership; ≥ 5% persons with disabilities; 100% trained on anti-harassment annually	40.9%; 3.5%; 34% trained (2025)	2028
Ethics	100% trained and acknowledging policies annually; 0 corruption incidents; annual risk assessment	45 people trained (31%); 0	Annual
Procurement	100% of target suppliers acknowledging the Supplier Code; 100% high-priority suppliers assessed	0%	2028
Reporting	Annual sustainability report; CDP score B; UN Global Compact participation and CoP	CDP D (2025)	2026–2027

9. VSME Basic Module index

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Approved for publication by the partner-level leadership team of Neo Performance Serviços de Mídia Ltda. and POBS S.A. de C.V., Rio de Janeiro, October 2026. Published at neoperformance.com.

Revision history

Versio n	Date	Author	Approver	Description of change
1.0	October 2026	Sustainability Committee	Pablo Lemos de Assis (Managing Partner)	First annual sustainability report.