

skarta

Sustainability Report

Skarta Energy

1.1.2025 - 31.12.2025

Compliant with the EU VSME Standard

VSME: The voluntary sustainability reporting standard for non-listed SMEs

POWERED BY:

SELKO 
INSIGHTS

Greetings from our CEO

At Skarta Energy, sustainability is not a separate theme or a standalone objective - it is a fundamental part of our business. Our mission is to produce clean energy on which Finland can build sustainable industry and economic growth. Our vision is to make Finland a pioneer in renewable energy.

I am proud to say that Skarta Energy is today one of the largest industrial-scale solar energy operators in Finland. We currently own and operate Finland's largest solar power portfolio. Our projects not only generate emission-free electricity but also strengthen regional vitality, energy self-sufficiency and security of supply.

The year 2025 was challenging for the renewable energy sector. Market uncertainty and changes in the operating environment placed pressure on projects' economics across the industry. Skarta Energy was also affected, and we had to make difficult decisions, including reductions in personnel. These decisions were not taken lightly. We recognise the impact they have had on individuals and our organisation. However, these measures were necessary from a long-term perspective, with the aim of securing the company's future viability. At the same time, these experiences have strengthened our resilience and sharpened our focus on long-term value creation.

Despite the challenges, 2025 also marked several important positive developments. We made the investment decision for the battery energy storage system at the Utajärvi solar park and initiated its construction, enhancing system flexibility and reliability. In addition, the Utajärvi and Callio solar parks started commercial electricity production. We also received EUR 4.2 million in investment support for the Tornio solar park project, supporting its further development.

Highlights of our sustainability work in 2025, including a five-star rating in GRESB (Global Real Estate Sustainability Benchmark) assessment and a decision to commit to setting near-term, company-wide emissions reductions in line with climate science through the Science Based Targets initiative (SBTi), demonstrate our commitment to operating responsibly well beyond minimum requirements. For a company of our size, these achievements and commitments require focused effort, and they reflect the quality and maturity of our sustainability management.

Sustainability is also a way we operate and make decisions every day. Our operations are guided by our values: Energetically Together, Agile Expertise and Sustainably Reliable. These values underpin our commitment to responsible business practices, ethical conduct, environmental stewardship and continuous development. This sustainability report brings together the key impacts, goals and areas for development of our work. It reflects our commitment to transparency and continuous improvement.

Looking ahead, the long-term outlook for solar power remains strong. The need for clean, reliable and domestically produced energy continues to grow, and the green transition and the reduction of dependence on fossil fuels are particularly important in today's increasingly unstable global environment. Strengthening domestic renewable energy production supports energy security, economic resilience and climate objectives simultaneously. Supported by a solid project portfolio and strong expertise, Skarta Energy is well positioned to contribute to the green transition and to build sustainable value over the long term.

Ville Ojanen
CEO, Skarta Energy

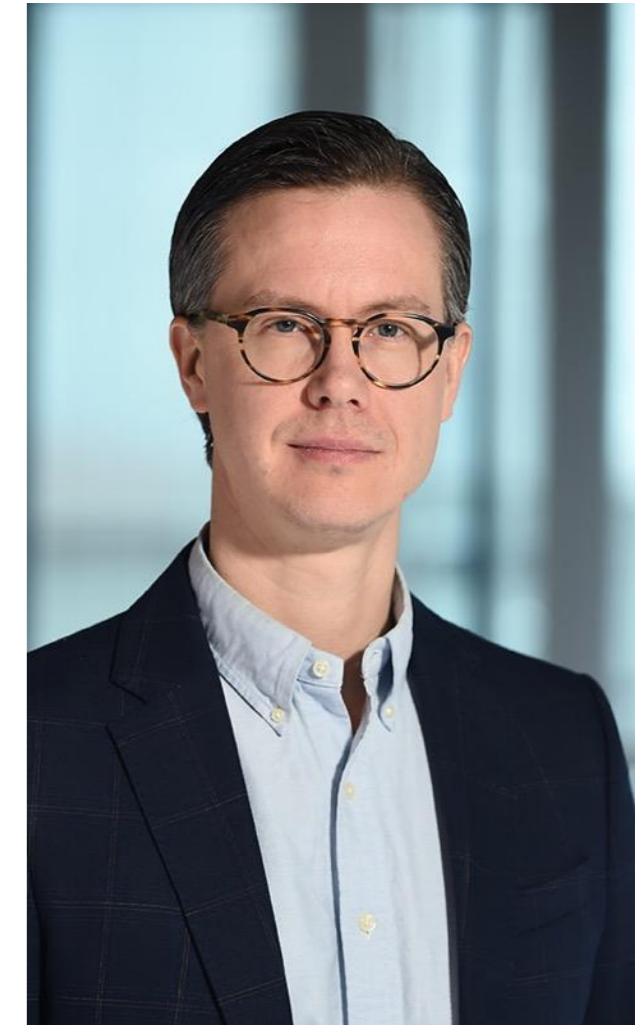


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Our Sustainability Report

This report has been prepared in accordance with the EU voluntary sustainability reporting standard for unlisted SMEs (VSME). The report follows the basic and extended module content of the VSME standard.

Our Company

The legal name of the reporting entity is CMNI II Market JV S.a.r.l. which is registered in Luxembourg.

We operate under the name Skarta Energy and all of our business operations are located in Finland.

Company Type:	Private limited liability company
Industry Classification (NACE):	3511 Electricity production
Company's Country of Registration:	Luxembourg
Group Reporting:	Yes

Reporting Period

1.1.2025 - 31.12.2025*

*Some information, such as GHG emissions, energy and waste will be included from previous fiscal periods.

Key Figures	2025
Revenue (EUR 1,000):	2 010
Total Assets (EUR 1,000):	107 715
Personnel (at end of fiscal year):	14

Key Operating Locations

Type	Country	Address
Registered address	Luxembourg	Boulevard F.W. Raiffeisen 15, L-2411
Office	Finland	Miestentie 9, 02150 Espoo
Office	Finland	Finlaysoninkuja, 33210 Tampere
Callio Solar Park	Finland	Ollintie 26, 86800 Pyhäsalmi
Pälkäne Solar Park	Finland	Pälkänevedentie, 36600 Pälkäne
Utajärvi Solar Park	Finland	Mustikkakankaantie, 91600 Utajärvi

Subsidiaries	Business-ID
Skarta Energy Oy	3182627-8
Callio-Hitura Solarpark Oy	3291498-2
Hanko Solarpark Oy	3394809-2
Harjavalta Solarpark Oy	3432418-5
Skarta Energy Arola Oy	3503460-6
Skarta Energy Hietaselkä Oy	3484256-4
Skarta Energy Hietaselkä Solar Oy	3489674-9
Skarta Energy Kaartola Oy	3477396-8
Skarta Energy Kivisenkangas Oy	3494855-3
Skarta Energy Korvemäki Oy	3514603-4
Skarta Energy Kurajoki Oy	3523330-6
Skarta Energy Laivakangas Oy	3503539-3
Skarta Energy Luittilanjärvi Oy	3503555-3
Skarta Energy Niittyneva Oy	3445909-8
Skarta Energy Pääskymäki Oy	3468914-1
Skarta Energy Pakkala Oy	3470316-9
Skarta Energy Panelia Oy	3534842-9
Skarta Energy Rauma Asmundi Oy	3525528-1
Skarta Energy Solarparks Oy	3371856-1
Skarta Energy Sunrise Oy	3441124-6
Skarta Energy Tunturisuola Oy	3445899-2
Tohmajärvi Solarpark Oy	3408047-5
Utajärven Solarpark Oy	3291497-4

All of our subsidiaries are registered to Miestentie 9, 02150 Espoo, Finland

Sustainability Certificates and Assessments

Certificate	Issuer	Issued (date)
ISO 9001:2015	DNV Business Assurance Finland Oy Ab	09.11.2023

Description

Quality Management System
The certificate is valid for the following scope: Project development and construction of energy infrastructure.

Certificate	Issuer	Issued (date)
ISO 45001:2018	DNV Business Assurance Finland Oy Ab	09.11.2023

Description

Occupational Health and Safety Management System
The certificate is valid for the following scope: Project development and construction of energy infrastructure.

Certificate	Issuer	Issued (date)
ISO 14001:2015	DNV Business Assurance Finland Oy Ab	09.11.2023

Description

Environmental Management System
The certificate is valid for the following scope: Project development and construction of energy infrastructure.

Assessment

GRESB (Global Real Estate Sustainability Benchmark)

Description

Skarta Energy participated in the GRESB assessment for the second time, achieving 97/100 points and 5 stars in the development asset category and 2nd place in its peer group. Skarta's result increased by a total of 13 points compared to the year 2024.

GRESB is an independent organisation that provides investors and executives with validated ESG performance data and benchmarking to improve business intelligence, industry engagement, and decision-making. GRESB is a mission-driven and investor-driven organisation that provides practical and transparent environmental, social and governance (ESG) data to the financial markets. GRESB evaluates and compares the ESG performance of real assets globally.



Business Model



Our Product

Skarta Energy is a developer and independent power producer (IPP) of renewable energy. We specialise in emission-free industrial-scale solar power and battery energy storage projects to ensure reliable and secure energy supply in the future. We develop projects both for our own electricity production and for sale to others.

We invest in the development of high-quality and profitable projects that combine technical feasibility, economic sustainability and responsible land use. More specifically, we focus on projects with a capacity of more than 50 MWp in areas with a high level of solar radiation. All our projects are located in Finland.

Our Markets

We are currently Finland's largest solar power producer. We offer efficient clean energy solutions for municipalities, cities and industrial needs all over Finland.

We produce renewable energy directly to the grid in Finland but also offer flexible long-term physical, virtual and hybrid Power Purchase Agreement (PPA) solutions for electricity users both in the Finnish market and beyond.

Our Business Relationships

Our business is based on strong, long-term stakeholder cooperation. Our main business relationships include municipalities, landowners, industrial electricity users and our contractors.



Municipalities

Municipalities are key stakeholders in the identification and development of renewable energy projects. Skarta Energy engages with municipalities, towns and cities at an early stage of project development to align projects with local land-use planning, regional development objectives and permitting requirements. Continuous dialogue supports transparency and enables the consideration of local needs and expectations.



Landowners

Landowners are key partners in enabling our projects. Skarta Energy establishes long-term contractual relationships with landowners based on transparency, fair compensation and mutual trust. Engagement with landowners continues throughout the project lifecycle to ensure responsible land use and minimal environmental impacts.



Local residents

Local residents and neighbouring communities are important stakeholders, particularly in the early phases of project development. Skarta Energy engages residents and neighbours through open communication, information sharing and dialogue to identify potential impacts and address concerns. The objective is to minimise negative environmental and social impacts and to promote acceptance of projects through transparency and constructive interaction.



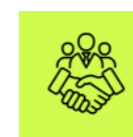
Industrial electricity users

Industrial electricity users are important stakeholders in Skarta Energy's role as an independent power producer. Cooperation with industrial customers is primarily based on long-term power purchase agreements, which support customers' decarbonisation targets and provide predictable access to renewable electricity. This cooperation contributes to the transition to a low-carbon energy system.



Contractors and subcontractors

Contractors and subcontractors play a significant role in the implementation of Skarta Energy's projects. We cooperate with carefully selected partners and require high standards of quality, health and safety and sustainability throughout the supply chain to ensure responsible and efficient project execution. Contractors are expected to comply with Skarta Energy's Supplier Code of Conduct and applicable regulatory requirements.



Owners and investors

Skarta Energy's owners and investors are key stakeholders in the company's governance and strategic direction. Engagement with owners focuses on long-term value creation, financial performance, risk management and sustainability performance. Sustainability reporting and regular dialogue support transparency and alignment with owner expectations.

Our Sustainability Strategy

Sustainability is a core element of the company's strategy. Our mission is to produce clean energy that enables sustainable industrial development and economic growth in Finland. Our vision is to make Finland a forerunner in renewable energy, attracting clean energy industry and supporting international business based on expertise.

Our strategic growth targets are directly linked to climate change mitigation. By the end of 2030, we aim to have 800 MW of installed solar power capacity, generate 800 GWh of renewable electricity annually and avoid approximately 1.3 million tonnes of CO₂e emissions per year*. Through these actions, we actively contribute to the transition towards a carbon-neutral society.

Our strategy also supports broader environmental and social sustainability objectives. We help companies and municipalities achieve their emission reduction targets. In addition, we strengthen regional vitality, create jobs, increase local tax revenues and improve energy self-sufficiency and security of supply. Our solar energy projects enable landowners to generate long-term value from underutilised land.

Environmental and social responsibility is integrated into project development and day-to-day operations. We prioritise land areas that have the least possible impact on local nature, such as wasteland and abandoned or low-yielding farmland. We continuously work to minimise adverse environmental and social impacts across our operations and supply chain.

* Annual CO₂ savings compared to the annual CO₂ emissions of the Finnish energy sector.

Sustainable Development

Practices, policies and initiatives in the transition towards a more sustainable economy

Topic	Climate Change	Publicly available:	✓
		Target set:	✓

Description

- The company supports the transition towards a more sustainable economy primarily by developing and operating renewable energy projects
- Environmental policy
- Code of Conduct
- Certified Environmental Management System (ISO 14001)
- EU Taxonomy reporting
- Project's climate impact assessments
- Climate-related risk assessments
- Emission reduction target and commitment to set near-term company-wide emission reduction targets in line with climate science with the SBTi.

Target

- 800 MW of solar power and 800 GWh of solar energy by the end of 2030.
- Reduce absolute scope 1 and scope 2 GHG emissions 42% by 2030 from a 2024 base year, and measure and reduce scope 3 emissions.

Solar electricity produced

- 2024: 382 MWh
- 2025: 29 700 MWh

Topic	Water and Marine Resources	Publicly available:	✓
		Target set:	
Description		<ul style="list-style-type: none"> • Environmental policy • Code of Conduct • Certified Environmental Management System (ISO 14001) • Water management plans for projects, if necessary 	

Topic	Biodiversity and Ecosystems	Publicly available:	✓
		Target set:	
Description		<ul style="list-style-type: none"> • Environmental policy • Code of Conduct • Certified Environmental Management System (ISO 14001) • Nature and environment surveys of the projects. Action plans according to the results. • Minimising adverse impacts on nature and the environment, including but not limited to the use of land areas, where construction would have the least impact on local nature, such as wastelands 	

Topic	Circular Economy	Publicly available:	✓
		Target set:	

Description

- Environmental policy
- Code of Conduct
- Certified Environmental Management System (ISO 14001)

Topic	Own Workforce	Publicly available:	✓
		Target set:	✓

Description

- Social and Business Conduct Policy
- Code of Conduct
- Certified Occupational Health and Safety Management System (ISO 45001)
- Annual employee satisfaction survey
- Employee benefits, including, for example, an hour of exercise during working hours per week, extensive health insurance, mental health services
- Grievance mechanism
- Whistleblowing channel

Target

- Zero accidents
- LTIFR = 0
- Absence rate < 3 %
- > 50 safety observations per year
- eNPS > 25
- Average hours of training per year per employee > 16 h
- Zero incidents of discrimination at workplace



Topic	Workers in the Value Chain	Publicly available:	✓
		Target set:	✓

Description

- Social and Business Conduct Policy
- Supplier Code of Conduct
- Certified Occupational Health and Safety Management System (ISO 45001)
- Human Rights Due Diligence (HRDD)
- Stakeholder Engagement Program
- Sustainable procurement policy
- Supplier HSEQ audits
- Supplier ESG due diligence including ESG audits
- Skarta’s Safety Document and other safety instructions for contractors
- Grievance mechanism
- Whistleblowing channel

Target

- Zero accidents at our project construction sites or in the operation of our solar parks
- MVR/TR* > 95 % at our project construction sites (*Safety observation methods for measuring occupational safety of civil engineering works and at construction sites.)
- 100 % of EPC-contractors and main equipment suppliers signed Skarta’s Supplier Code of Conduct
- 100 % of suppliers at significant risk of human violations ESG audited
- 100 % of EPC contractors have passed the HSEQ assessment
- Collecting stakeholder feedback periodically in a structured manner
- Zero confirmed human rights violations affecting workers in the value chain

Topic	Affected Communities	Publicly available:	✓
		Target set:	✓

Description

- Social and Business Conduct Policy
- Human Rights Due Diligence (HRDD)
- Stakeholder Engagement Program
- Gathering feedback from affected communities
- Minimising projects' adverse effects
- Grievance mechanism
- Whistleblowing channel

Target

- Collecting feedback from neighbors periodically in a structured manner
- Zero confirmed human rights violations affecting impacted communities

Topic	Business Conduct	Publicly available:	✓
		Target set:	✓

Description

- Social and Business Conduct Policy
- Code of Conduct
- Supplier Code of Conduct
- Information Security Policy
- Anti-bribery Policy
- GRESB-reporting
- Grievance mechanism
- Whistleblowing channel

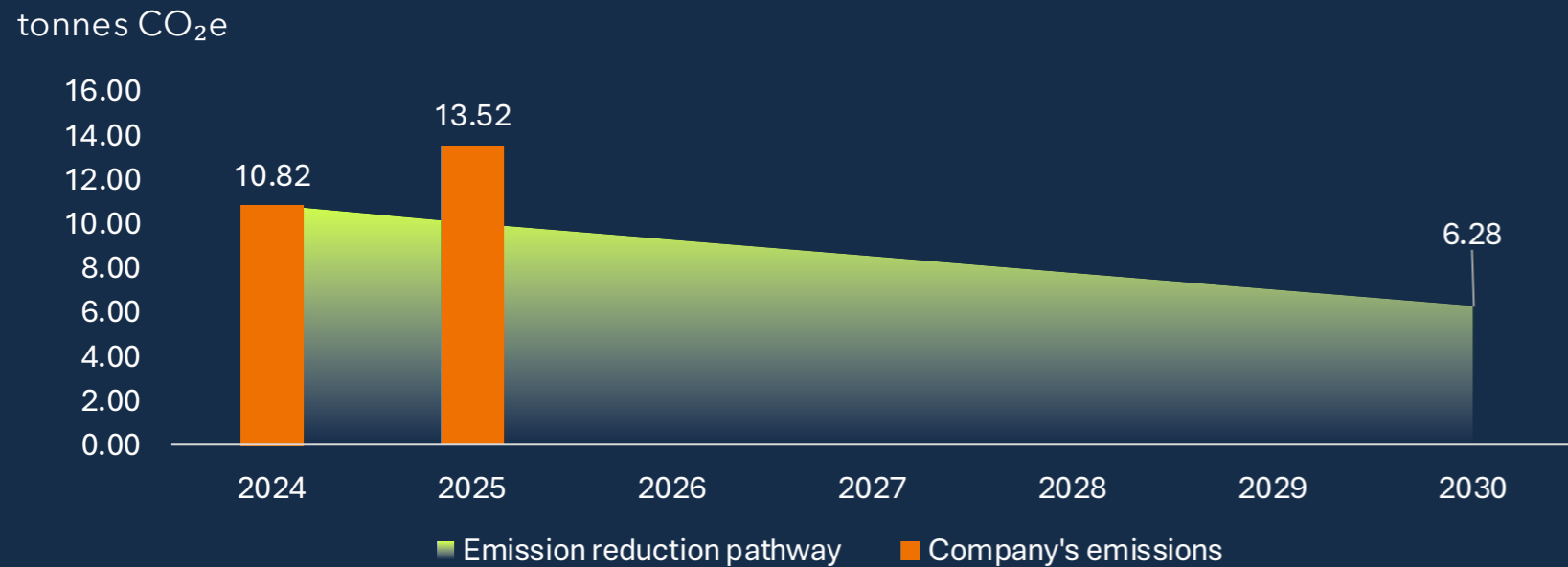
Target

- 5 star-rating in GRESB assessment
- 100 % of EPC-contractors and main equipment suppliers signed Skarta’s Code of Conduct
- 100 % of suppliers at significant risk of human violations ESG audited
- 100 % of EPC contractors have passed the HSEQ assessment

Climate Commitment

In 2025, Skarta Energy set its own emission reduction target and committed to set near-term company-wide emission reductions in line with climate science with the Science Based Targets initiative (SBTi). Skarta committed to reduce absolute scope 1 and scope 2 GHG emissions 42% by 2030 from a 2024 base year, and to measure and reduce its scope 3 emissions. The target had not yet been approved during the reporting period.

Emission Reduction Targets 2024-2030 (Scope 1-2*)



*Scope 2 market-based emissions

Skarta Energy's scope 1 and scope 2 greenhouse gas emissions increased in 2025 compared to the previous year. The increase was primarily driven by higher electricity consumption following the commissioning of new solar power plants. As the facilities became operational, their electricity needs contributed to higher total electricity consumption. During the reporting period, the electricity used by the solar parks was predominantly grid electricity, which resulted in higher reported scope 2 emissions.

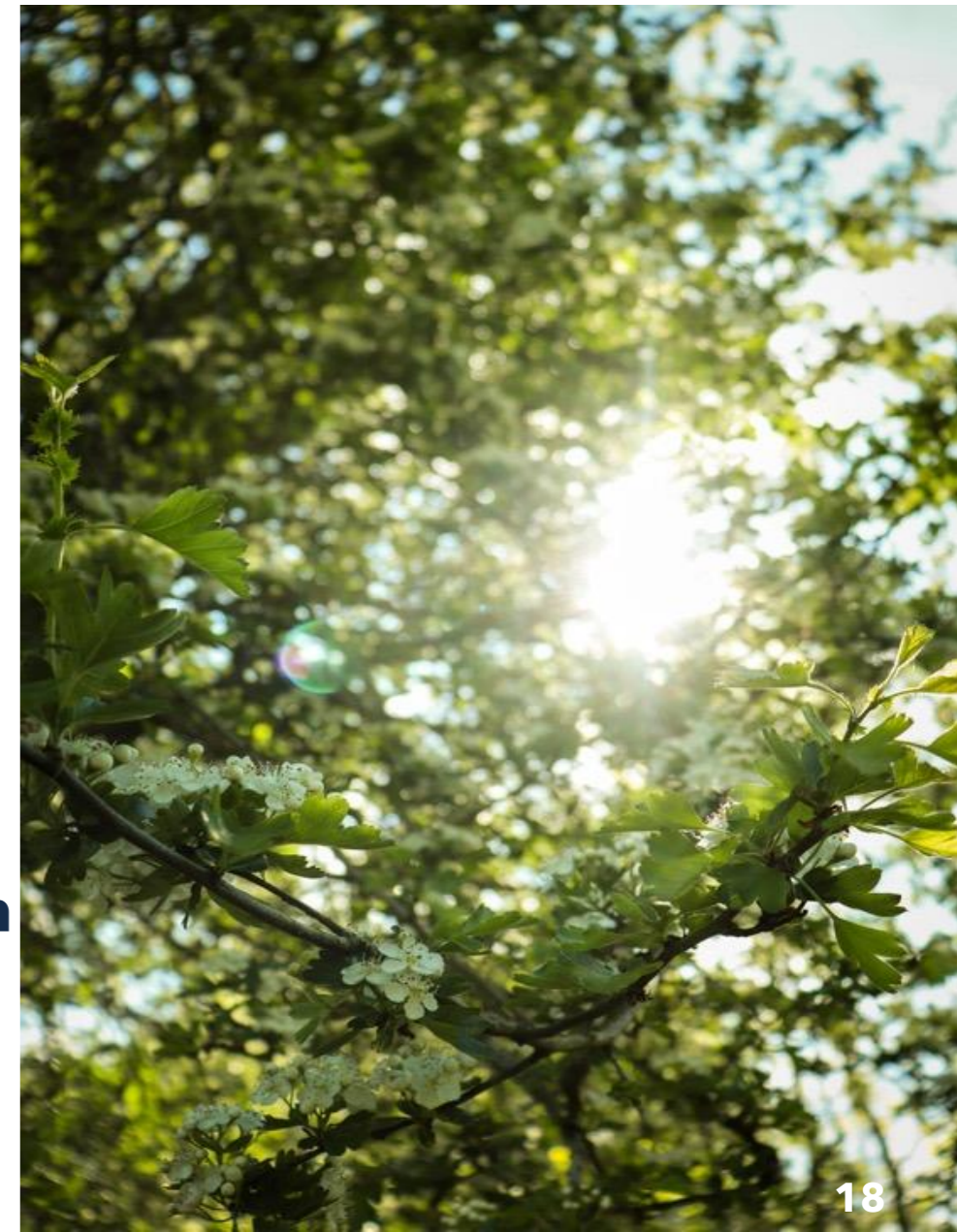
Our measures to achieve emission reduction targets

Our scope 1 emissions are generated from fuel consumption of the company vehicles. The sources of our scope 2 emissions include electricity consumption of company vehicles, solar parks and offices, as well as district heating consumption of offices. The majority of our scope 3 emissions arise from the construction of solar power plants and battery energy storage systems (BESS), particularly from the manufacturing, procurement and transportation of equipment and components. The level of our scope 3 emissions also varies significantly from year to year depending on the volume of construction activity and investments made.

Main actions to achieve our emission reduction target include transition to electric vehicles in company vehicles and switching leased cars and solar park electricity consumption to renewable where possible. Offices' electricity consumption was already 100 % renewable in 2024. District heating emissions are expected to decrease over the years in Espoo and Tampere, where our offices are located. We aim to reduce our scope 3 emissions by influencing our supply chain and engaging suppliers in lower-emission solutions through responsible supplier selection, ESG assessments, and requirements for certified environmental management systems.

Climate Transition Plan

We are preparing a climate transition plan. The plan is not yet scheduled.



Climate Risks

Identified climate risks:

Skarta Energy has assessed climate-related risks and opportunities across its solar power business. An external third party, Evora Global, has been used to assess the climate-related risks. The assessment covers both physical climate risks and risks related to the transition to a low-carbon economy.

Overall, Skarta Energy's exposure to climate-related risks is low, and no material impacts on business continuity or strategy have been identified. Climate risks are considered predictable and manageable.

The main climate related risks for Skarta Energy are physical risks related to weather and changing climate conditions. These include:

- Wind: High wind speeds may cause damage to panel mounting structures at certain sites.
- Wildfires: The probability of wildfires is expected to increase over the long term. Rising temperatures and prolonged dry periods increase probability at specific locations.
- Hail: Hailstorms may cause sudden and significant damage to panel surfaces.
- Heat: Rising temperatures may reduce the efficiency of solar panels during heatwaves.

The reduction in cold days has been identified as an opportunity, as it may improve production efficiency (longer sun exposure, less shading from snow) and reduce maintenance needs (reduced cleaning, longer component life, less thermal stress).

Transition-related risks (policy, technology, market and reputation) are considered low, as Skarta Energy's core business - solar energy - supports national and EU climate targets and the broader energy transition.

- Policy: Skarta Energy's business model is strongly aligned with Finnish and EU climate policy, and solar power plays a key role in Finland's and the EU's climate targets. In addition, Finland and EU have supportive legislation and incentive schemes for renewable energy.
- Technology: The continuous development of the technology opens opportunities for the higher efficiency of solar power plants and lower operating costs.
- Markets: Changes in consumer behavior or activity of competitors may lead to increased competition, diversification or permanently changed business activity.

Climate risk exposure and sensitivity assessment

Exposure of Skarta Energy's solar power plants to climate-related risks has been assessed on a site-specific basis using third-party climate data together with sensitivity and adaptive capacity analysis.

- Exposure to climate risks is low across all sites.
- Sensitivity to climate risks is low to moderate, as solar power plants are modular, repairable, and have no continuous public users.
- Adaptive capacity is high, supported by Skarta Energy's technical expertise, flexible project model, and ability to allocate capital to necessary measures.

Potential value-chain exposures mainly relate to

- Global supply chains for solar panels and other components and
- Insurance market responses (possible increasing prices) to extreme climate events

These exposures are not expected to pose material business risks in the near term.

Climate risk time horizons:

Skarta Energy assesses climate related risks across the following time horizons:

- Short term (1 year): Risks related to individual storm, hail, or wildfire events
- Medium term (2-5 years): Increased wind loads, more frequent heatwaves, potential insurance cost increases
- Long term (over 5 years): Possible strengthening of physical risks (wind, wildfire) at certain sites and gradual changes related to technology and markets

Climate risk adaptation actions:

Skarta Energy has implemented and plans to implement practical adaptation measures, including:

- Site specific and portfolio level adaptation planning
- Wind-resistant mounting structures
- Tempered glass and IEC 61215 compliant solar panels
- Fireproof materials, extinguishing systems, risk review of surrounding natural vegetation
- Inspections and maintenance following extreme weather events
- Regular review and development of insurance coverage
- Training of personnel and partners on climate risks



Emissions

Emissions (tonnes CO ₂ e):	2025	2024	2023
Scope 1:	5,55	4,97	2,22
Scope 2 (location-based):	1,99	7,63	1,61
Scope 2 (market-based):	7,96	5,85	0,85
Scope 3:	13 345,06	26 772,14	64 005,83
Scope 1-3 total: (Scope 2 location-based)	13 352,60	26 784,74	64 009,66
Scope 1-3 total: (Scope 2 market-based)	13 358,58	26 782,96	64 008,90

Emission Intensity (tonnes CO ₂ e / €M revenue)	2025
Scope 1-2:	3,75
Scope 1-3:	6 641,95

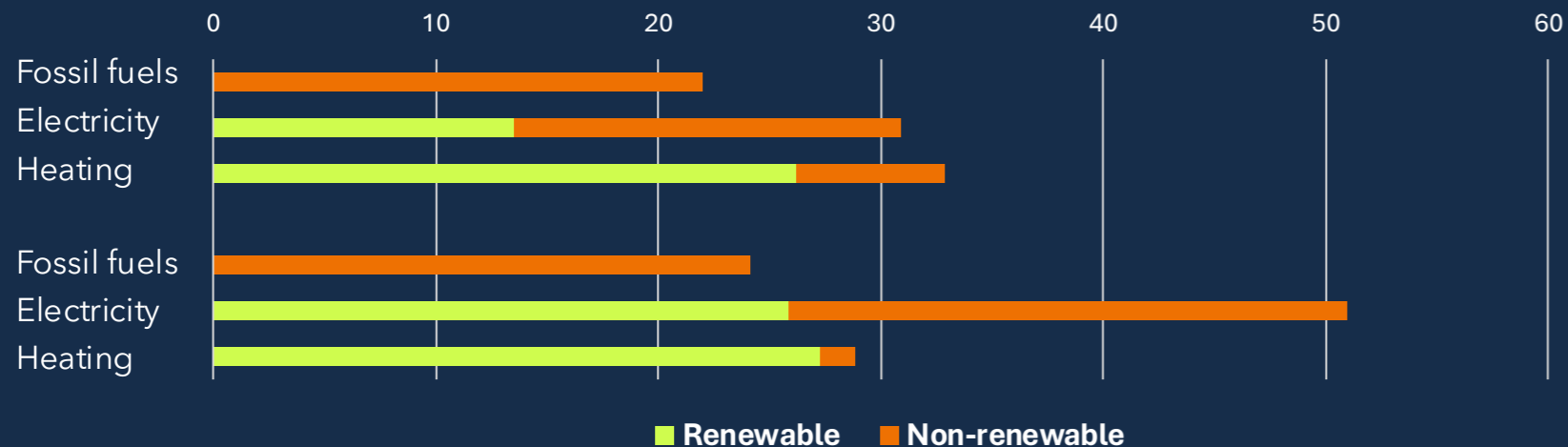
Location-based method used for Scope 2 emissions in emission intensity calculations



Environmental Impacts

Energy

Energy Consumption 2024	Renewable Source (MWh)	Non-Renewable Source (MWh)	Total (MWh)
Fossil fuel consumption:	0,00	21,97	21,97
Purchased electricity:	13,48	17,43	30,92
Purchased heating:	26,23	6,65	32,89
Total:	39,71	46,05	85,78
Energy Consumption 2025	Renewable Source (MWh)	Non-Renewable Source (MWh)	Total (MWh)
Fossil fuel consumption:	0,00	24,14	24,14
Purchased electricity:	25,90	25,08	50,98
Purchased heating:	27,23	1,59	28,82
Total:	53,12	50,82	103,94



Water

Water 2025

Water withdrawal (m3):

2025

64,10

Circular Economy Principles

Skarta Energy applies circular economy principles throughout the entire lifecycle of its renewable energy projects, focusing on waste prevention, efficient use of materials, and minimising the use of natural resources and energy.

During the construction phase, the objective is to reduce the amount of waste generated and to ensure effective sorting and recovery of waste in line with at least the requirements of applicable legislation. Project-specific opportunities for material reuse, such as the utilisation of excavated soils and construction materials, as well as the use of recycled materials, are identified and implemented where feasible. Resource efficiency is promoted through careful planning, appropriate construction methods, and the avoidance of unnecessary energy and water consumption.

At the end of the lifecycle of solar parks, circular economy principles are applied by ensuring that decommissioned structures and equipment are managed in accordance with applicable waste legislation and contractual obligations, with materials directed primarily to reuse or recycling and environmental impacts minimised.

The components used in solar power plants are largely recyclable. The service life of panels in utility-scale solar parks is typically 25–30 years. After this period, the panels may remain

operational, although their efficiency is reduced. Following decommissioning from industrial use, the panels may still be suitable for secondary use, such as consumer-scale applications. If the panels cannot be reused, they will be recycled.

The recycling of photovoltaic panels is regulated under the EU Waste Electrical and Electronic Equipment (WEEE) Directive, which sets requirements for the collection, treatment and recycling of end-of-life solar panels. Most solar panel components (over 90 % of the panels' weight), such as glass, aluminium and silicon, are efficiently recyclable. In addition, the steel structures used in solar parks are highly recyclable, since steel is almost 100% recyclable and can be remelted to manufacture new steel products without any loss of quality.



Waste

Classification	Waste Type	2025		2024	
		Total Weight tonnes	Recycled* tonnes	Total Weight tonnes	Recycled* tonnes
Non-hazardous waste	Energy waste	0,0950	0,0000	0,1072	0,0000
Non-hazardous waste	Carton packages	0,4040	0,4040	0,2767	0,2767
Non-hazardous waste	Residual waste	1,9880	0,0000	0,8522	0,0000
Non-hazardous waste	Plastic	0,0920	0,0920	0,0450	0,0450
Non-hazardous waste	Organic	0,3590	0,3590	0,1318	0,1318
Non-hazardous waste	Metal	0,0680	0,0680	0,0367	0,0367
Non-hazardous waste	Glass	0,1930	0,1930	0,1000	0,1000
Non-hazardous waste	Paper	0,1210	0,1210	0,1105	0,1105
Non-hazardous waste	Electrical items	0,0000	0,0000	0,0004	0,0004
Total:		3,3200	1,2370	1,6606	0,7012
Waste Recycling Rate:		37,26 %		42,23 %	

*Recycling rate refers to waste that is directed to recycling or reuse.

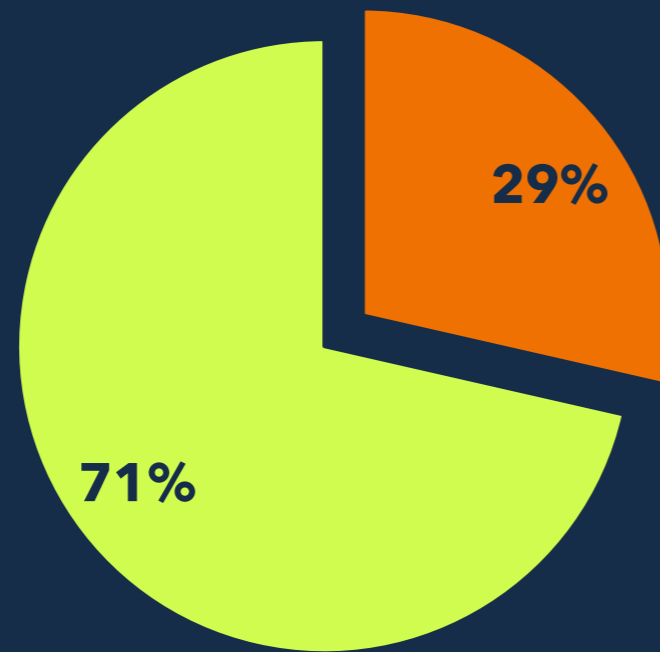


Personnel

Headcount	2025
Personnel at end of fiscal year:	14

Employee gender distribution

- Women
- Men



Accidents During the Fiscal Year	2025
Accidents during the fiscal year:	0
Rate of recordable work-related accidents*:	0,00

*The rate of recordable work-related accidents describes the number of accidents relative to hours worked. It is calculated in accordance with the VSME standard per 200,000 working hours.

Type of employment	2025
Permanent employment (%):	100 %
Temporary (%):	0 %

Collective bargaining	2025
Collective agreement coverage (%):	92,86 %

Training hours by gender (Hours per year per person)	2025
Women:	34
Men:	10

Compensation	
Employee compensation:	All employees are paid at least the minimum wage



Governance

Board Gender Diversity	2025
Women:	1
Men:	4
Diversity (women / men):	0,25

Code of conduct

Our company has a human rights policy/code of conduct concerning our personnel.

Our code of conduct covers the following areas:

Child Labour	✓
Forced Labour	✓
Human Trafficking	✓
Discrimination	✓
Accident Prevention	✓
Safety	✓

Human Rights Violations

Our company has not detected any human rights violations among its own personnel related to child labour, forced labour, human trafficking, discrimination or accident prevention.

Our company has also not detected any human rights violations concerning workers in the value chain, affected communities, consumers or end users.

Complaints Handling Mechanism

Our company has a complaints handling mechanism in place for company personnel.

Reporting Basis

Reporting Implementation

This sustainability report has been prepared using the Selko Insights Oy reporting and analytics service. The service has been developed specifically for the needs of SMEs and supports companies in emission calculations, mapping business greenness and identifying other material sustainability factors in accordance with the EU's voluntary VSME sustainability reporting standard.

Notes on Application of the VSME Standard

The report follows the VSME standard largely as is. Exact coordinates of business locations have not been reported; address details have been provided instead. If a specific reporting requirement does not apply to the company (e.g. no climate risks identified - C4), that requirement has been excluded from the report. Voluntary VSME reporting requirements have been excluded (e.g. sections where the wording is "The company may report...").

[Read more about VSME reporting in Selko's knowledge base.](#)

Sustainability Report

The sustainability report describes the company's commitment to responsible and sustainable business. The report has been produced automatically, ensuring the objectivity and transparency of the data. In addition to extensive environmental responsibility, the report covers key social responsibility and good governance themes in accordance with the VSME standard.



selkoinsights.com

About the Service

Selko Insights is a service developed by experts in green financing, sustainable business development, climate risks and sustainability reporting.

Selko Insights Oy is the only Finnish company participating in EFRAG's VSME community, developing SME sustainability reporting standards at the European level.

The expert community, established in 2022, plays an important role in the development of the EU's VSME standard.



VSME Index

The VSME index has been prepared for readers familiar with VSME standards to support the identification and location of relevant VSME reporting data in the sustainability report. The report presents only VSME reporting data applicable to the company in accordance with the standards; non-applicable data has been excluded.

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B2: Practices, Policies and Future Measures for Promoting a More Sustainable Economy	11-16
B3: Energy Consumption	25-26
B3: Greenhouse Gas Emissions	23-24
B4: Air, Water and Soil Pollution	Not Applicable
B5: Biodiversity	Not Applicable
B6: Water Use	25-26
B7: Resource Use, Circular Economy and Waste Management	26-28
B8: Workforce - General Characteristics	29-30
B9: Workforce - Health and Safety	29-30
B10: Workforce - Compensation, Collective Agreements and Training	29-30
B11: Convictions and Fines for Corruption and Bribery	Not Applicable

Comprehensive Module	Page
C1: Strategy: Business Model and Sustainability Initiatives	5-10
C2: Practices, Policies and Future Measures	11-16
C3: Emission Reduction Targets and Climate Transition	17-18
C4: Climate Risks	19-22
C5: Additional Workforce Information	-
C6: Human Rights Policies and Processes	31-32
C7: Serious Negative Human Rights Violations	31-32
C8: Revenue Sources and Exclusion from EU Benchmarks	Not Applicable
C9: Gender Diversity in Governance Bodies	31-32

"Not applicable" means that the disclosure has been omitted from the report because it is not material to the reporting company's operations as defined by the VSME standard.

For example, B5: Biodiversity can be marked as not applicable if the company does not operate in or near areas that are sensitive in terms of biodiversity.

A disclosure is also marked as not applicable if the company has not identified or reported the matters required by the disclosure. **For example, C4:** Climate Risks is omitted if the company has not identified material climate risks.