

COMPLIANT WITH THE EU VSME STANDARD

Sustainability Report.

VSME – The voluntary sustainability reporting standard for non-listed SMEs.

GROUP
Leinolat Group

FISCAL YEAR
1.1.2025 – 31.12.2025

STANDARD
EU VSME · Basic + Comprehensive

POWERED BY
 SELKO
INSIGHTS



Greetings from our ESG Team.

In 2024 we had the honor of presenting our first ESG report. It was an important milestone that made visible the determined sustainability work carried out across our whole organization over many years, and it laid a strong foundation for future development. For us, sustainability has from the very beginning been a shared matter – a whole that emerges from people's expertise, cooperation, and a genuine desire to act responsibly in their own role.

The year 2025 took our sustainability work to the next level. We moved determinedly from words to action and brought sustainability ever more tightly into the management of our business, our decision-making, and our everyday work. The reporting and monitoring practices we have developed support daily operations and help us steer our actions, identify areas for improvement, and track progress. Reliable and transparent information strengthens our decision-making and our cooperation with our stakeholders as well.

Sustainability is part of our everyday work as an element of our quality, environmental, and occupational safety systems. Practical measures – such as improving energy efficiency, the controlled use of resources, proper recycling, and promoting the well-being and diversity of our work communities – show up as concrete results and measurable steps of progress. Behind these are people and their daily choices, through which responsible and sustainable business is built.

We capture our way of thinking in our slogan, *Productive as a product*. For us, sustainability means better productivity, more efficient use of resources, and lasting results – not only as targets, but as value created through the everyday actions and decisions of our people. We develop and produce solutions that help our customers make their own operations more efficient and reduce their environmental and climate impacts. In this way, sustainability shows up as impactful action both in our own operations and as part of our customers' sustainability journey.

Our sights are already set further ahead. The group's shared ESG targets for 2030 give our sustainability work a clear and ambitious direction. They guide us to strengthen environmental responsibility, care for people, and develop good governance over the long term. The targets are not just promises about the future; they are already visible today in development projects, in everyday decisions, and in the way each of us does our work as part of the whole.

We recognize that sustainability work is not a destination but a continuous journey. It is a way of operating, working together, and building trust. At its core is the individual's genuine desire to take responsibility and develop their own work as part of a shared direction. We believe that this desire creates the strength that carries us toward 2030 – one step at a time, together with our stakeholders.

Leinolot Group ESG Team



OUR SUSTAINABILITY REPORT

Table of Contents.

A sustainability report compliant with the VSME standard, covering the content of the basic and comprehensive modules. The report is divided into six main sections, from the company's basic information to good governance.

5
SUBSIDIARIES

288
PERSONNEL

€57.1M
REVENUE 2025



OUR COMPANY

Our Company	1–2
Certificates	3–4
Business Model	5–6
Our Business Relationships	7–8

CLIMATE IMPACTS

Climate Commitment	11–12
Climate Risks	13–16
Emissions	17–18

SOCIAL RESPONSIBILITY & GOVERNANCE

Personnel	25–26
Governance	27–28

SUSTAINABLE DEVELOPMENT

Sustainable Development	9–10
-------------------------	------

ENVIRONMENTAL RESPONSIBILITY

Energy & Water	19–20
Waste	21–22
Circular Economy	23–24

APPENDICES

Reporting Basis	29–30
VSME Index	31–32



Our Company.

VSME standard B1: Basic Information

Company Type	Limited liability company (Oy)
Industry Classification (NACE)	2511 · Manufacture of metal structures
Country of Registration	Finland
Group Reporting	Yes
Reporting Period	1.1.2025 – 31.12.2025

KEY FIGURES

METRIC	2025	2024
Revenue (EUR 1,000)	57 148	46 100
Total Assets (EUR 1,000)	38 875	33 246
Personnel (at end of fiscal year)	288	249

KEY OPERATING LOCATIONS

TYPE	COUNTRY	ADDRESS
Registered address	Finland	Tapionkatu 7, 65230 Vaasa
Property	Finland	Vasaratie 15, 65350 Vaasa
Property	Finland	Vasaratie 17, 65350 Vaasa
Property	Finland	Reininkatu 12, 65170 Vaasa
Property	Finland	Ampujantie 32, 66400 Laihia
Property	Finland	Tolkintie 23, 61500 Isokyrö
Property	Finland	Hovioikeudenpuistikko 19, 65100 Vaasa



SUBSIDIARIES

COMPANY	BUSINESS-ID	ADDRESS
T-Drill Oy	0548785-8	Ampujantie 32, 66400 Laihia
Uwira Oy	0950615-5	Vasaratie 15, 65230 Vaasa
Kilkanen Oy	2249932-4	Reininkatu 12, 65170 Vaasa
Leimec Oy	2360024-4	Tapionkatu 7, 65230 Vaasa
Bobi.com Oy	2786631-4	Hovioikeudenpuistikko 19 A, 65100 Vaasa

The group operates through five subsidiaries, with main operations in the Vaasa region.

SUSTAINABILITY REPORTING

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



KILKANEN OY · INSTALLATION



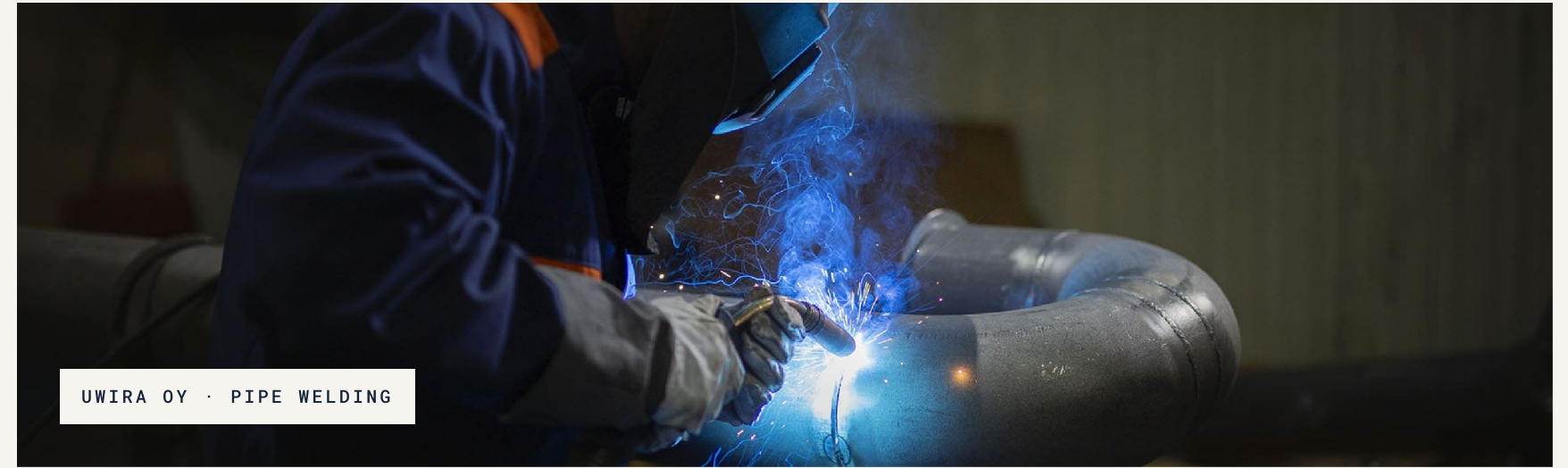
SUSTAINABILITY ASSESSMENTS AND CERTIFICATIONS

Certificates.

Leinolat Group’s sustainability work and the maturity of its environmental management have been assessed by independent international certification and assessment bodies. The certificates support continuous improvement and increase transparency toward stakeholders.

GROUP SUSTAINABILITY CERTIFICATES

COMPANY	CERTIFICATE	EXPIRES
T-Drill	ISO 9001 Quality Management	28.02.2027
	ISO 14001 Environmental Management	28.02.2027
Leimec	ISO 9001 Quality Management	18.05.2029
	ISO 14001 Environmental Management	18.05.2029
Kilkanen	ISO 9001 Quality Management	10.09.2027
	ISO 14001 Environmental Management	10.09.2027
Uwira	ISO 9001 Quality Management	21.10.2027
	ISO 14001 Environmental Management	21.10.2027
	ISO 45001 Occupational Health and Safety	21.10.2027
	ISO 3834-2 Welding quality system	21.10.2027
	EcoVadis Silver Medal · Sustainability assessment	16.04.2027



ECOVADIS · SUSTAINABILITY ASSESSMENT

EcoVadis is an internationally recognized sustainability assessment that evaluates a company’s environmental, social, and ethical practices, as well as its level of sustainable procurement. The assessment is based on an independent analysis of the company’s policies, practices, and results, and provides a transparent overall picture of the company’s ESG performance. The EcoVadis rating supports continuous development and builds trust among customers and other stakeholders.

ISO 14001:2015 · ENVIRONMENTAL MANAGEMENT

ISO 14001:2015 is an international environmental management standard that defines the requirements for an effective environmental management system. The certificate demonstrates that the organization identifies the environmental impacts of its operations, complies with applicable environmental legislation, and systematically develops its operations to reduce environmental load. ISO 14001 supports continuous improvement and responsible business.

The subsidiaries use different certification partners, such as DNV, LRQA Group Limited, and Bureau Veritas. Each company certifies according to its own schedule.



SIGNIFICANT PRODUCT AND SERVICE GROUPS

Our Products.

Leinolat Group operates through five companies that complement each other in demanding metal industry applications.

T-DRILL The world's leading manufacturer of tube and pipe working machines.

Uwira Prefabricated pipe components and modules for demanding conditions and applications.

Kilkanen Demanding metal machining services.

Leimec Ventilation solutions for power plants and the process industry.

Bobi.com Mailboxes and parcel boxes, stands, and installation and accessory products.



MARKET SEGMENTS

Our Markets.

The group operates globally, with its main markets in Europe and North America. Over 90% of revenue ends up, directly or indirectly, in exports.

90%+ of revenue ends up directly or indirectly in exports

KEY CUSTOMER INDUSTRIES

▲ Energy

▲ HVACR

▲ Process industry

▲ Shipbuilding

▲ Data centers

▲ Machine builders

▲ Water & wastewater

▲ Food & beverage



DESCRIPTION OF THE COMPANY'S KEY BUSINESS RELATIONSHIPS

Our Business Relationships.

Leinolat Group builds profitable and sustainable industrial growth by combining proprietary technology, complete solutions, and long-term ownership to improve the productivity of global customers.

Leinolat Group is a family-owned industrial group that acts as a value-adding business partner in demanding metal industry applications. The group combines its own products, technologies, and services with long-term customer relationships and a global customer base.

BUSINESS MODEL

The business model is based on improving customers' productivity, quality, and sustainability through broader solutions rather than individual components.



CUSTOMER BASE

Global Customers.

Leinolat Group's subsidiaries deliver solutions to the world's leading industrial and energy sector operators. The customer base consists of international equipment manufacturers, power plant and process industry operators, and shipbuilding and offshore industry companies. Customer relationships are typically long-term, and cooperation continues to deepen around product development, quality assurance, and supply chain transparency.

- 01 Energy & power plants**
Global engine and power plant manufacturers, and renewable energy system suppliers.
- 02 Marine industry & offshore**
Shipyards, shipbuilders, and offshore structure suppliers – from marine engines to propulsion systems.
- 03 Process & chemical industry**
International plant and process suppliers, to whom we deliver piping, ventilation, and machined components.
- 04 Mobile equipment & machinery**
Manufacturers of heavy machinery, vehicles, and mining industry equipment.
- 05 Defense and specialty industry**
Demanding defense, aerospace, and specialty technology system suppliers.



PRACTICES, POLICIES AND INITIATIVES

Sustainable Development.

In the transition towards a more sustainable economy

Business practices – UN Global Compact

PUBLICLY AVAILABLE · TARGET SET

The UN Global Compact is the UN's voluntary corporate responsibility initiative, in which a company commits to adhering to ten universal principles on human rights, labor rights, the environment, and anti-corruption, and to integrating them into its strategy, practices, and guidelines across the entire value chain.

In practice, this means taking the principles into account also with regard to suppliers and subcontractors (e.g. ethical requirements and sustainability expectations), regularly monitoring risks and impacts, and implementing concrete development measures for identified sustainability challenges.

The commitment also includes open, annual reporting on progress, as well as active communication to customers and other stakeholders about sustainability targets and their achievement.

DESCRIPTION OF TARGETS

Key targets include the **systematic reduction of greenhouse gas emissions** (Scope 1–3), **carbon neutrality in own operations by 2030**, strengthening supply chain responsibility through sustainability requirements and audits, a safe and well-functioning work community (target of 0 accidents), equal and ethical practices, and open, annually developing sustainability reporting in accordance with the UN Global Compact's Communication on Progress principles.



CODE OF CONDUCT

Business Ethics.

Leinolat Group Code of Conduct

PUBLICLY AVAILABLE

Leinolat Group's Code of Conduct defines the group's ethical operating principles and guides responsible business across all subsidiaries. The principles cover respect for human rights, a safe and healthy working environment, equal treatment, an absolute prohibition of bribery and corruption, data protection and confidentiality, and environmental responsibility.

The Code of Conduct applies to all of the group's operations and is intended for both internal and external use, and its principles are required to be followed in cooperation with suppliers and business partners as well.

Practical implementation is supported by guidelines, training, an anonymous whistleblowing channel, and corrective measures based on identified deviations, which ensure continuous adherence to ethical principles in business.

THE CODE OF CONDUCT COVERS

▲ Human rights

▲ Work environment & safety

▲ Equal treatment

▲ Absolute prohibition of corruption

▲ Data protection

▲ Environmental responsibility



Climate Commitment.



LEINOLAT GROUP'S OWN CLIMATE TARGETS

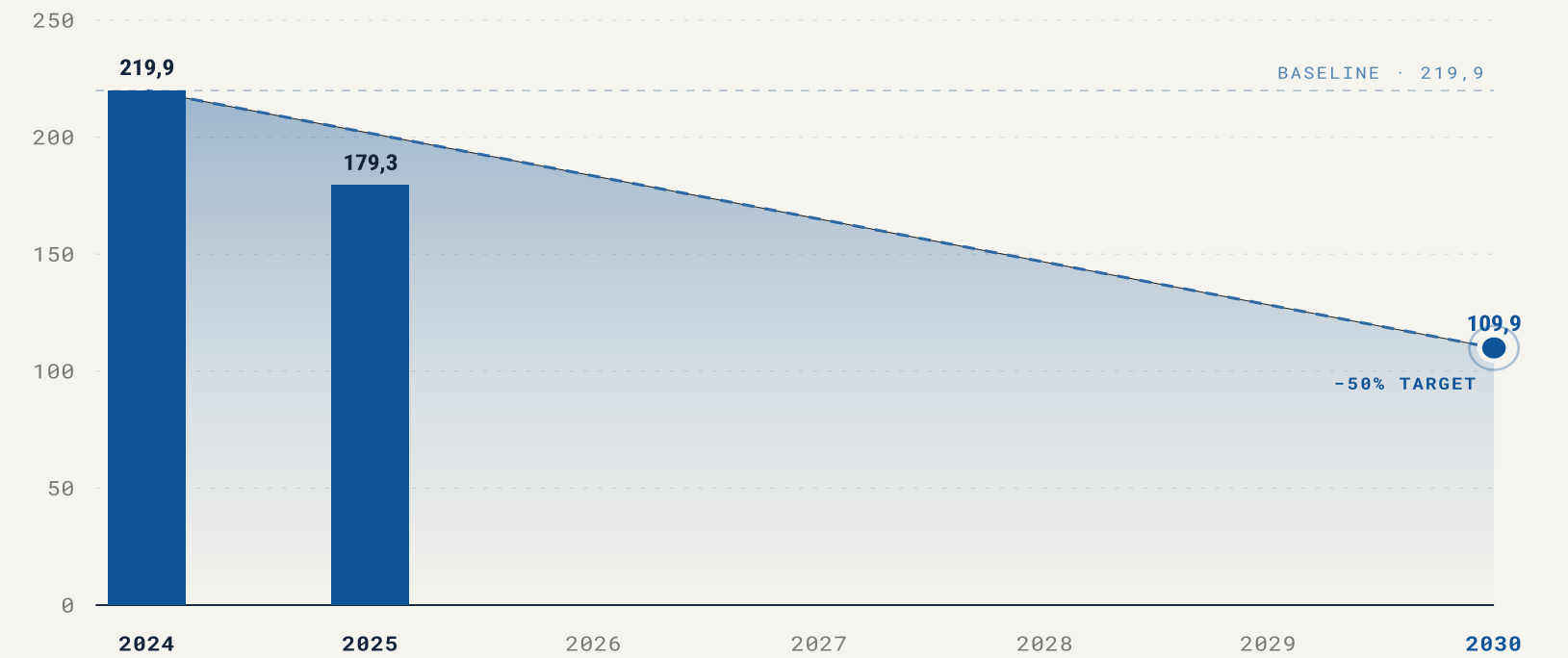
2024 – 2030.

- 01 **Carbon neutrality in own operations by 2030** – Scope 1 + market-based Scope 2 = 0. Achieved by switching to bio-based fuels and by procuring electricity and district heating with guarantees of origin.
- 02 **Halving Scope 1 + location-based Scope 2 emissions by 2030** from the 2024 level. Own renewable energy production and energy efficiency investments support the target.
- 03 **Improving the quality of Scope 3 emissions data** through supplier cooperation, systematic audits, and product-specific CO₂ reporting.

TARGET 02

EMISSION REDUCTION PATHWAY 2024 – 2030

TCO₂E · SCOPE 1+2



■ Actual (Scope 1+2) ■ Reduction pathway ● Target 2030 · -50%



MEASURES TO ACHIEVE EMISSION REDUCTION TARGETS

Measures.

01 · PRODUCTION TECHNOLOGY

Renewal of production technology and continuous development of methods to reduce emission intensity.

02 · RENEWABLE ELECTRICITY

Transition to renewable electricity at all sites.

03 · MATERIAL EFFICIENCY

Increasing the recycling rate and reducing material waste throughout the manufacturing process.

04 · SUPPLY CHAIN COOPERATION

Active cooperation to reduce emissions in the subcontracting chain (Scope 3).

05 · PRODUCT-SPECIFIC CO₂ REPORTING

Product-specific emissions calculation and reporting that supports customer requirements.

06 · ANNUAL MEASUREMENT & REPORTING

Annual measurement and reporting of Scope 1–3 emissions in accordance with the VSME standard.



CLIMATE TRANSITION PLAN

Transition Plan.

The group has an official climate transition plan based on a measured emissions baseline (Scope 1–3), an official climate commitment, a phased roadmap, and CRREM-based net-zero pathways for properties.

PILLARS OF THE PLAN

01 **Measured emissions baseline**

Comprehensive measurement of Scope 1, 2, and 3 emissions for 2024 serves as the baseline for all targets.

02 **Official climate commitment**

A public commitment to carbon neutrality in own operations (Scope 1+2) by 2030.

03 **Phased roadmap**

Energy, properties, procurement, and supply chain – scheduled measures for each theme.

04 **CRREM-based net-zero pathways**

The energy efficiency and emissions of properties are assessed in accordance with the CRREM model (Carbon Risk Real Estate Monitor).

05 **Annual monitoring and reporting**

Progress is measured annually and reported in accordance with the VSME standard.



IDENTIFIED CLIMATE RISKS

Identified Climate Risks.

The identified climate risks at Leinolat Group are:

- ▲ **Physical climate risks** to properties and energy efficiency
- ▲ **Transition risks** related to energy, costs, and tightening regulation
- ▲ **Risks related to gaps** in climate data and reporting capability
- ▲ **Uncertainty** related to the supply chain and Scope 3 emissions
- ▲ **Risks arising** from changes in market and customer expectations

All of the risks listed above have been identified as part of ESG reporting, analytics, and transition planning.

EXPOSURE AND SENSITIVITY

Leinolat Group is exposed to both physical and transition risks due to energy-intensive production, fixed operating sites, and business tied to EU markets.

PHYSICAL RISKS

Medium

Operational exposure to weather events and energy volatility.

TRANSITION RISKS

Medium → High

Cost structure, customer requirements, and reporting capability.



TIME HORIZONS AND ADAPTATION MEASURES

Time Horizons.

Leinolat Group assesses that climate risks may materialize over different time horizons.

SHORT TERM

0 – 3 yrs

Risks are mainly operational and relate to extreme weather events and energy price fluctuations.

MEDIUM TERM

3 – 10 yrs

Transition and regulatory risks become prominent, which may have a significant impact on the cost structure and market access.

LONG TERM

over 10 yrs

Physical and strategic transition risks may affect business resilience if the climate transition is not managed systematically.

ADAPTATION MEASURES

Adaptation measures focus on the climate resilience of production facilities and properties, securing business continuity, the energy transition, and improving supply chain transparency.

Adaptation measures are developed in phases as part of climate risk assessment and sustainability reporting, with the aim of strengthening business resilience over the short, medium, and long term.



GREENHOUSE GAS EMISSIONS

Emissions.

EMISSIONS (TONNES CO₂E)

SOURCE	2025	2024
Scope 1	13,35	45,38
Scope 2 (location-based)	165,92	174,48
Scope 1 + 2 total	179,27	219,86
Scope 3	11 137,76	7 118,85
Scope 1 + 2 + 3 total	11 317,03	7 338,71

EMISSION INTENSITY

METRIC (TCO ₂ E / €M REVENUE)	2025	2024
Scope 1 + 2	3,14	4,77
Scope 1 + 2 + 3	198,03	159,19

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

NOTE · SCOPE 3 COMPARABILITY

Scope 3 emissions were reported more comprehensively and with a more detailed classification in the 2025 financial year than in the previous financial year. For this reason, the Scope 3 figures for 2024 and 2025 are not directly comparable. The expanded coverage reflects the group's improved data collection and value chain transparency, not an operational increase in emissions.

EMISSIONS BY CATEGORY 2025 · TCO₂E

Categories.

SCOPE	Category	Value (TCO ₂ E)
SCOPE 1	Mobile fuels	5,47
	Stationary fuels	7,88
	Refrigerants	0
SCOPE 2	Electricity	72,51
	Heating/steam	93,41
SCOPE 3	Purchased goods and services	10 029,24
	Capital goods	0
	Fuel and energy related activities	39,82
	Transportation and distribution (upstream)	10,57
	Waste generated in operations	24,93
	Business travel	154,35
	Employee commuting	221,45
	Leased assets (upstream)	0
	Transportation and distribution (downstream)	657,40
	Processing of sold products	0
	Use of sold products	0
	End-of-life treatment of sold products	0
	Leased assets (downstream)	0
Franchises	0	
Investments	0	



ENERGY CONSUMPTION

Energy.

ENERGY CONSUMPTION (MWH)

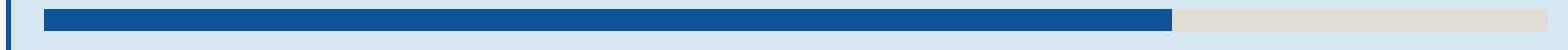
SOURCE	2025	2024
Mobile source consumption	26,78	38,82
Stationary source consumption	29,53	151,03
Own energy production	150,00	200,00
Purchased electricity consumption	2 788,89	2 837,00
Purchased heating / steam consumption	1 654,84	2 151,28
Total	4 650,04	5 378,13

ENERGY SOURCES 2025 (MWH)

SOURCE	RENEWABLE	NON-RENEWABLE	RENEWABLE %
Mobile sources	0,00	26,78	0 %
Stationary sources	0,00	29,53	0 %
Own energy production	150,00	0,00	100 %
Purchased electricity	2 788,89	0,00	100 %
Purchased heating / steam	527,64	1 127,21	32 %
Total	3 466,53	1 183,52	75 %

RENEWABLE SHARE

75 %



WATER USE

Water.

WATER

METRIC	2025 (M³)	2024 (M³)
Water withdrawal	1 811	2 102

WATER WITHDRAWAL · 2025

1 811 m³



KILKANEN OY · BLOCK MACHINING



WASTE GENERATED AND RECYCLING RATE 2025

Waste.

The company's waste generated in the 2025 financial year, broken down by waste type and recycling rate.

CLASSIFICATION	WASTE TYPE	WEIGHT (T)	RECYCLED (T)
Non-hazardous	Paper	9,65	9,65
Non-hazardous	Glass	0,00	0,00
Non-hazardous	Metal	41,43	41,43
Non-hazardous	Organic	4,47	4,47
Non-hazardous	Plastic	2,10	2,10
Non-hazardous	Wood waste	42,26	42,26
Non-hazardous	Energy waste	19,24	0,00
Non-hazardous	Residual waste	10,06	0,00
Non-hazardous	Construction waste	9,62	0,00
Non-hazardous	Rubber waste	0,00	0,00
Non-hazardous	Other waste	0,00	0,00
Hazardous	Electrical items	0,96	0,96
Hazardous	Hazardous waste	6,32	0,00
Total		146,11	100,87

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

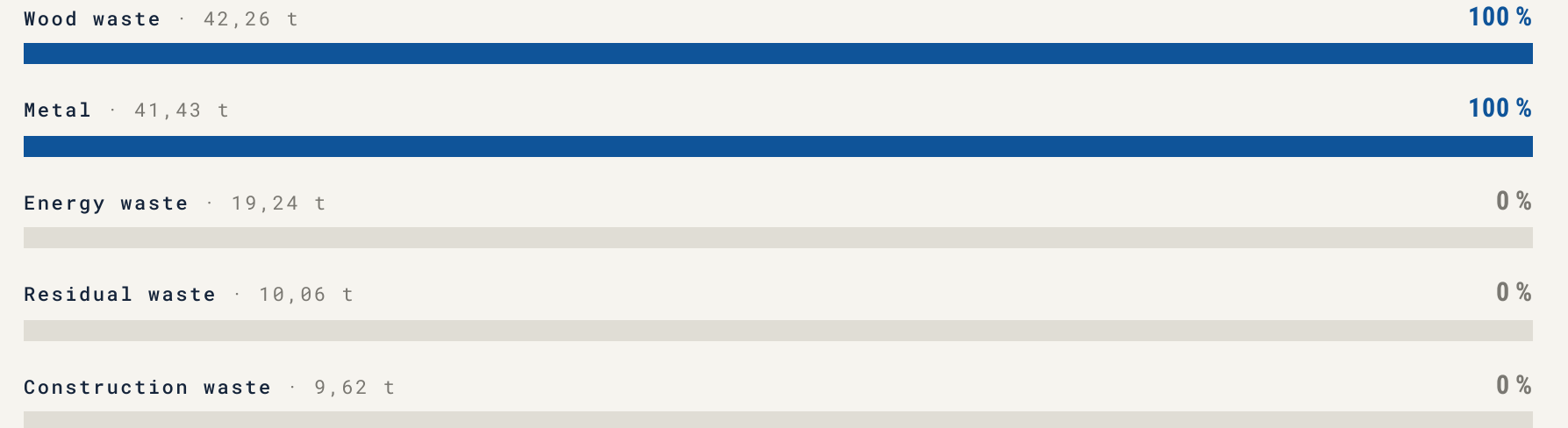


RECYCLING RATE

Recycling.



LARGEST WASTE FRACTIONS AND THEIR RECYCLING RATE 2025





CIRCULAR ECONOMY PRINCIPLES

Circular Economy.

We apply circular economy principles across the entire value chain through product and service lifecycle thinking, material efficiency, energy solutions, and the long-term value created for customers.

01 Lifecycle thinking and long service life

We design our products and solutions to last throughout their entire lifecycle in demanding industrial applications. This supports a key circular economy principle — extending service life and reducing unnecessary replacement.

The lifecycle perspective is particularly emphasized in the design of demanding piping solutions and components, and in improving the productivity and energy efficiency of customers' processes.

02 Material efficiency and waste minimization

In practice, the circular economy is realized through material-efficient production:

- In precision machining and the manufacture of pipe components, we aim to minimize material waste
- Through better material grades and modular solutions, we reduce the environmental load over the lifecycle
- We systematically develop production processes through Lean and quality work

03 Recycling and responsible material handling

At our sites, we make use of responsible sorting and recycling of scrap material, as well as partner networks for the reuse and recycling of materials.



04 Energy efficiency and renewable solutions

Circular economy principles also support our energy use:

- We take energy efficiency into account in our investments throughout their entire lifecycle
- We have implemented solutions in our production facilities that reduce fossil energy consumption, such as ground-source heating, cooling systems, and solar panels

05 Supporting customers' sustainability

Leinolat Group's business model is based on complete solutions rather than individual components:

- We help our customers reduce material and energy consumption
- We improve the efficiency and reliability of customers' processes
- We create value throughout the entire lifecycle of the product or system

This links the circular economy directly to customer value and business profitability.

06 Operational development and continuous improvement

The circular economy is part of:

- Carbon footprint calculation and LCA assessments
- Double materiality analysis (ESRS E1–E5)
- The sustainability strategy and ESG reporting

SUMMARY

For Leinolat Group, the circular economy is not a separate project but a way of operating that combines material efficiency, energy solutions, and support for customers' sustainability.



WORKFORCE AND GENDER DISTRIBUTION

Personnel.

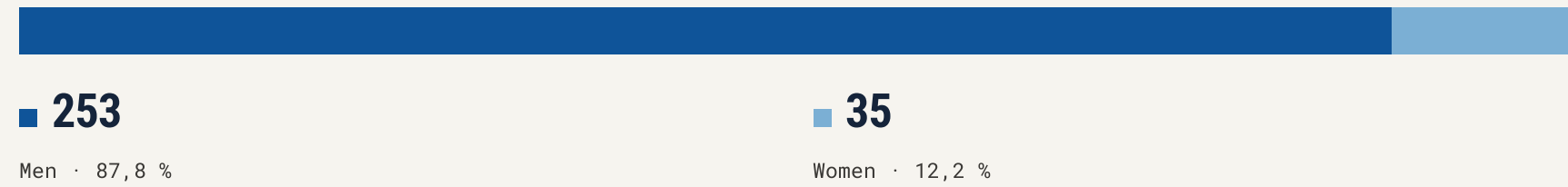
HEADCOUNT

METRIC	2025	2024
Personnel at end of fiscal year	288	249
Personnel turnover	4,81 %	10,81 %

EMPLOYMENT CONTRACTS

CONTRACT TYPE	2025	2024
Permanent employment	92,9 %	96,8 %
Temporary employment	7,1 %	3,2 %

EMPLOYEE GENDER DISTRIBUTION 2025



WORKING CONDITIONS, SAFETY AND COMPENSATION

Working Conditions.

COLLECTIVE AGREEMENTS AND TRAINING

METRIC	2025	2024
Collective agreement coverage	100,0 %	100,0 %
Training hours (employee average, h/yr)*	4,00	4,81

OCCUPATIONAL SAFETY

<p>ACCIDENTS</p> <p>7</p> <p>During the fiscal year (2024: 9)</p>	<p>ACCIDENT RATE*</p> <p>2,50</p> <p>/ 200 000 working hours (2024: 3,64)</p>
--	--

COMPENSATION

METRIC	2025	2024
Unadjusted gender pay gap (%)*	-3,5 %	-6,9 %

All employees are paid at least the minimum wage.

*The accident rate describes the number of accidents that occurred relative to hours worked. It is calculated in accordance with the VSME standard per 200,000 working hours.

*The company does not have data available on average employee training hours by gender.



HUMAN RIGHTS, GOVERNANCE AND COMPLAINTS HANDLING

Governance.

HUMAN RIGHTS POLICY / CODE OF CONDUCT

Our company has a human rights policy / code of conduct concerning our personnel. Our company's human rights policy covers the following areas:

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

Our company has not detected any human rights violations among its own personnel, nor concerning workers in the value chain, affected communities, consumers, or end users.

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

BOARD GENDER DIVERSITY

METRIC	2025	2024
Women	2	2
Men	5	4
Diversity (women / men)	0,40	0,50



REPORTING IMPLEMENTATION

Reporting Basis.

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.

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.

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](#).



ABOUT THE SERVICE

Selko Insights.

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

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.

BASIC MODULE

CODE	TOPIC	PAGE
B1	Basis for Report Preparation	1–4
B2	Practices, Policies and Future Measures for Promoting a More Sustainable Economy	9–10
B3	Energy Consumption	19–20
B3	Greenhouse Gas Emissions	17–18
B4	Air, Water and Soil Pollution	Not Applicable
B5	Biodiversity	Not Applicable
B6	Water Use	19–20
B7	Resource Use, Circular Economy and Waste Management	21–24
B8	Workforce – General Characteristics	25
B9	Workforce – Health and Safety	26
B10	Workforce – Compensation, Collective Agreements and Training	26
B11	Convictions and Fines for Corruption and Bribery	Not Applicable

**COMPREHENSIVE MODULE**

CODE	TOPIC	PAGE
C1	Strategy: Business Model and Sustainability Initiatives	5–8
C2	Practices, Policies and Future Measures	9–10
C3	Emission Reduction Targets and Climate Transition	11–14
C4	Climate Risks	15–16
C5	Additional Workforce Information	–
C6	Human Rights Policies and Processes	28
C7	Serious Negative Human Rights Violations	28
C8	Revenue Sources and Exclusion from EU Benchmarks	Not Applicable
C9	Gender Diversity in Governance Bodies	28

NOT APPLICABLE

"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.