



ESG REPORT

Startecon Oy

VSME Voluntary Sustainability Report

Basic and Comprehensive Modules

Version 2026-10-01

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2 Introduction

The report is based on the Basic Module and the Comprehensive Module in the voluntary SME Standard.

This report consists of three parts, with the Basic Module being mandatory to fulfill the VSME standard.

1. Executive Summary
2. Basic Module
3. Comprehensive Module

3 Executive summary

Startecon Oy is an IT company focusing on consulting and product development in data-analytics and data-warehousing. Startecon Oy's product line focuses solely on non-material products.

This report's data collection time 7/2025 to 6/2026 aimed to match fiscal year from 1.7.2025 to 30.6.2026 to produce comprehensive, comparable and systematic reporting.

The company's Scope 1, 2 and 3 emissions combined were 6,45 tCO₂e. The company doesn't produce any direct pollutants and supports circular economy through Green ICT and comprehensive recycling. The main actions to minimize carbon footprint are reducing air travel for business trips and curtailing unproductive utilization of AI services.

There have been no incidents or accidents reported during FY2026 that concern workforce safety.

This report acts as base year numbers for future reporting.

4 Basic module

Basic module contains the following requirements.

- **General information**

- B1 – Basis for preparation
 - Core company details, legal form, and reporting scope.
- B2 – Practices, policies and future initiatives
 - Current actions or plans related to transitioning toward sustainability.

- **Environmental metrics**

- B3 – Energy and greenhouse gas emissions
 - Total energy consumption and Scope 1 and Scope 2 GHG emissions.
- B4 – Pollution of air, water and soil
 - Metrics on harmful environmental pollutants.
- B5 – Biodiversity
 - Operations near or affecting sensitive ecosystems.
- B6 – Water
 - Total water consumption and withdrawal.
- B7 – Resource use, circular economy and waste management
 - Material usage, recycling, and waste generation.

- **Social metrics**

- B8 – Workforce – General characteristics
 - Structure and breakdown of the company's own workers.
- B9 – Workforce – Health and safety
 - Occupational injuries, safety records, and health measures.
- B10 – Workforce – Remuneration, collective bargaining and training
 - Data on wages, training hours, and union representation.

- **Governance metrics**

- B11 – Convictions and fines for corruption and bribery
 - Legal compliance and any recorded corruption-related fines.

4.1 B1: Basis of preparation

This chapter contains core company details, legal form, and reporting scope.

The VSME standard consists of two parts: the basic (B) and the comprehensive (C) modules of which the basic module constitutes the minimum requirement of the VSME standard. Comprehensive module is designed to add datapoints that are often requested by banks, investors and corporate clients.

Individual report basis will address single company's sustainability while consolidated report will take into account all subsidiaries and subsidiary undertakings. These properties of this report will be described in table 1.

Table 1. Report basis information.

Disclosure – report basis	
Basic module	X
Comprehensive Module	X
Individual basis	X
Consolidated basis	

Table 2. will state all companies and subsidiaries taken into account in this report.

Table 2. Company names and identifying information.

Companies and subsidiaries in this report		
Name	Business Id	Address
Startecon Oy	3248978-7	Kumitehtaankatu 5, 04260 Kerava, Finland

The NACE code is based on [EU regulation 2023/137](#)¹ and identifies economic activity ranging from 2 to 5 numbers depending on the level of specificity. Table 3. will provide the general boundaries of this report, while boundaries concerning Greenhouse Gas Protocol will be provided in B3.

Table 3. Financial information scope.

Basic information	
Financial information fiscal year	2025
Legal form	Private limited company
NACE sector classification code(s):	62200
Size of the balance sheet (in Euro):	169 861€
Turnover (in Euro)	199 356€
Number of employees	8 (including 5 interns)
Country of primary operations	Finland

This report takes into account the statistics that are collected in the specified sites of operation in table 4. Geolocation of sites are provided in spatial points for single units or polygon points defining the boundaries of larger sites.

Table 4. Operation sites.

Sites of operation					
Name	Address	Postal code	City	Country	Geolocation
Startecon Oy	Kumitehtaankatu 5	04260	Kerava	Finland	60.38218144803213 , 25.10188488757603
Remote work home office	Harjalinnuntie 2	01450	Vantaa	Finland	60.35773568868773 , 25.073065868862226

Sustainability certifications are stated in table 5. and include e.g. Ecolabels and renewable electricity certifications but also sector-specific certifications for which descriptions and functions are provided.

Table 5. Certifications.

Sustainability Certificates			
Issuer(s) and name of certification(s)/label(s)	Brief description	Date of issue and validity	Possible rating
-	-	-	-

Company can omit disclosures from the report itself but are obligated to provide reason for each omitted disclosure. Reasons can vary. Omitted disclosures are tabulated in table 6.

Table 6. Disclosures omitted.

Omitted disclosures due to being deemed classified or sensitive	
Disclosure name	reason
-	-

4.2 B2: Practices, policies and future initiatives for transitioning towards a more sustainable economy

This chapter determines current actions or plans related to transitioning toward sustainability. Circular economy principles are stated in chapter B7.

Table 7. lists more sustainability sector-specific strategies and policies, practices and initiatives in place right now and in the future. To understand sustainability action sectors better, table 7. gives overall specific view of company's sustainable development.

Table 7. Practices, policies and initiatives matrix.

Company's practices, policies or initiatives (YES/NO)			
Area	Implemented practices, policies or initiatives	Public availability	Contains targets or future initiatives
Climate change	YES	NO	YES
Pollution	YES	NO	YES
Water and marine resources	YES	NO	YES
Biodiversity and ecosystems	YES	NO	YES
Circular economy	YES	NO	YES
Own workforce	YES	NO	YES
Workers in value chain	NO	NO	NO
Affected communities	NO	NO	NO
Consumers and end-users	NO	NO	NO
Corporate governance (code of conduct)	YES	NO	YES
Sustainability training	YES	NO	NO

Table 8. describes the key sustainability actions presented in table 7. The company may describe topics such as effective participation in governance, financial investments in social economy entities according to [Council Recommendation of 29 September 2023](#)² and any limits to the distribution of profits connected to mutualistic nature or nature of the activities consisting of Services of General Economic Interest (SGEI).

Table 8. Short descriptions of current actions and plans.

Current actions or plans		
Name	Availability	Impact description
Green ICT policy	For employees	Energy efficiency, virgin material reduction

4.3 B3: Energy and greenhouse gas (GHG) emissions

This chapter describes gross greenhouse gas emissions and Scope 1, location-based Scope 2 and Scope 3 GHG emissions.

Energy consumption is based on provider's information. Energy can fall to Scope 1, 2 and 3 depending on the function, ownership and attributes and its consumption is disclosed in MWh as per standard. Division to renewable and non-renewable is provided if it is obtained in table 9. Feedstocks and fuels not used in energy production are stated in section B7.

Table 9. Energy used for electricity and HVAC.

Energy consumption			
Type	Renewable (MWh)	Non-renewable (MWh)	Total (MWh)
Electricity	2,024	0	2,024
Heating	5,985	0,665	6,650
Cooling	0	0	0
Fuels	0	0	0
Other	0	0	0
Total (MWh)	8,009	0,665	8,674

Gross greenhouse gas emissions are calculated according to [Corporate Greenhouse Gas Protocol](#)³. The calculations are based on global warming potential (GWP) and calculated in principle with emission factors (EF) that reflect carbon dioxide equivalents. Table 10. defines GHG calculation boundaries.

Table 10. Calculation specifications.

Calculation boundaries		
Approach	Reporting level	Emissions accounted with method (%)
Emission Factor	Financial	100%

Scope 3 calculation method may vary depending on the availability of EFs and company data but are calculated according to [Corporate Value Chain \(Scope 3\) Accounting and Reporting Standard](#)⁴ if not explicitly said otherwise. Scope 3 includes upstream and downstream activities. Explanations of specific calculations and areas of reporting are stated in table 11.

Table 11. Specified calculation information.

CO2e emissions broken into categories		
Scope 1		tCO ₂ e
Fuel-based company vehicles	Fuel consumed x fuel emission factor	0
Distance-based vehicles	Driven distance x vehicle emission factor	0
Natural gas or oil used for heating	Fuel consumed x fuel emission factor	0
Refrigerant leakages	Refrigerant leaked x emission factor	0
Scope 2		
Market-based electricity	Consumption x supplier emission actor	20,49
Location-based electricity	Consumption x country-specific emission factor	32,01
Purchased heating/cooling	Consumption x heating emission factor	0
Scope 3		
Upstream energy	Consumption x grid emissions per kWh	50,60
Transmission & Distribution losses	consumption x grid losses% x generalized emission factor	2,11
Business travel	Travelled distance x emission factor (+ hotel nights x emission factor)	5293
Employee commuting	Distance x 2 x workdays x emission factor	314,90

CO2e emissions broken into categories		
Purchased goods & services	All goods and services' emissions calculated (e.g. Raw materials, subcontractors)	
Capital goods	Machinery, furniture, renovations	
Waste management	Mixed, recycled, etc. Waste quantity x waste-type specific emission factor	34,4
Upstream leased assets	Can be counted e.g. office area x energy intensity x emission factor OR Annual rent x real estate emission factor	593,10903
Provider-reported Cloud and AI services	Cloud emissions reported by the provider of the service OR actual usage x emissions factor	24,8
Spend-based estimation Cloud and AI services	Annual cloud spends x emission factor	362,25

Table 12. lists total emissions for Scope 1, 2 and 3 and greenhouse gas intensity. GHG intensity is calculated by dividing gross tCO₂e with turnover M€ and it describes emission intensity of monetary turnover.

Table 12. Total emissions.

Total greenhouse gas (GHG) emissions	
Measurement period	FY2026, 1.7.2025-30.6.2026
Scope 1 (tCO₂e)	0
Scope 2 (tCO₂e)	0,020488
Scope 3 (tCO₂e)	6,626556
Total (tCO₂e)	6,6470
GHG intensity	0,0332

4.4 B4: Pollution of air, water and soil

Metrics of harmful environmental pollutants by the company excluding value chain pollutants.

If this information is required to be collected by competent authorities or has done voluntary reporting, link(s) to the document should be provided if publicly available. Otherwise, pollutants to water, soil and air mediums should be listed in table 13. if company produces any. More pollutant information is available in the VSME standard in Appendix II.

Table 13. Pollutant description.

Pollutants		
Name	Emission (kg)	Medium
Not applicable	Not applicable	(air, water or soil)

4.5 B5: Biodiversity

Operation sites in or near a biodiversity sensitive area.

Biodiversity sensitive areas are defined by special nature protection regulation at European or international level. Near biodiversity sensitive area in this context means overlapping or adjacent to area classified as biodiversity sensitive. The company's locations near or in biodiversity-sensitive areas are listed in table 14.

Table 14. Biodiversity sensitive sites.

Information on sites near or in biodiversity sensitive area				
Location	Owned/ leased/ controlled	Area in hectares	Biodiversity- sensitivity area	Near/in biodiversity sensitive area
-	-	-	-	-

To understand these statistics, definitions need to be provided:

Sealed area has its' soil covered with e.g. asphalt, rubble or other landscaping materials as well as buildings or other structures.

Nature-oriented areas or green areas have a primary function to preserve or restore nature and biodiversity and could have supporting systems such as water-drainage to promote biodiversity. These are listed in table 15.

Table 15. Land-use statistics.

Biodiversity	
Total land-use (ha)	-
Total use of land (ha)	-
Total sealed area (ha)	-
Total nature-oriented area on-site (ha)	-
Total nature-oriented area off-site (ha)	-

4.6 B6: Water

This chapter describes total water consumption and withdrawal.

Water withdrawal is complete water drawn to company's premises during the reporting period. High water stress areas are determined by comparing water demand or consumption to available groundwater and surface water resources and their renewability at sub-basin level. Water withdrawal is stated in table 16. below.

Table 16. Water withdrawal.

Water withdrawal	
Measurement period	FY2026, 1.7.2025-30.6.2026
Total for all locations (m³)	67,2*
From high water stress areas (m³)	0

*Estimate

Water consumption describes the water that is not discharged voluntarily or involuntarily back to water system or third party. This could include things such as water evaporation or water embedded products. This information is noted in table 17. below.

Table 17. Water consumption.

Water consumption	
Measurement period	-
Total for all locations (m³)	-
From high water stress areas (m³)	-

4.7 B7: Resource use, circular economy, and waste

This chapter states material usage, recycling, and waste generation.

Tables 18-20. list the waste generation statistics of the company. More specific information about each table is presented above the specific table with reference to the table.

All non-hazardous waste is listed in table 18. Waste management is company-specific with the exceptions of co-working spaces which might have more varied results due to generalizations.

Table 18. Waste generation.

Non-hazardous waste			
Type (EWC)	Generated (t)	Recycle or reuse	disposal
Mixed/solid	0,05	0	0,05
Recyclable	0,03	0,03	
Organic	0	0	

All waste categorized hazardous have hazardous properties listed in [2008/98/EC Annex III](#)⁵ which are listed to table 19. More about waste classification system in EU can be found from [Commission notice on technical guidance on the classification of waste](#)⁶.

Table 19. Hazardous waste generation.

Hazardous waste			
Type (EWC)	Generated (t)	Recycle or reuse	disposal
20 01 35* (e-waste)	0	0	0

Annual mass flow is an indicator aligned with the [EMAS requirements on efficiency of material consumption](#)⁷. Key materials include things such as raw materials and components.

Table 20. Key materials.

Key materials for operations	
Material	Annual mass-flow
-	-

Tables 21. And 22. Create a fuller picture on basic information of circular economy in the company.

Table 21. Circularity in the company.

Circular Economy Information (YES/NO)	
The company has circular economy principles in place	YES
The company has initiatives about circular economy	YES
The company has circular economy commitments	YES

The key circular economy principles are underlined and explained further in paragraph 94 in the VSME standard in Appendix II.

Table 22. Circular economy principles.

Circular economy principles	
Principle	Application(s)
Eliminate waste and pollution	Waste recycling options are constantly bettered and improvements to accessibility are implemented in FY2027
Circulate products and materials	Recycling old computers and laptops for server use and educational use for interns. Hardware recycling
Regenerate nature	-

4.8 B8: Workforce - General characteristics

This chapter describes the structure and breakdown of the company's own workers.

Employees' headcounts are reported at the end of reporting period on table 23. Full-Time equivalent (FTE) counting is used if number of part-time positions are determined to full-time positions.

Temporary positions mean all contracts with an end-date.

Table 23. Employee statistics.

Number of employees by contract type	
Type of contract	Number of Employees
Temporary	2
Permanent	3
Total	5

Table 24. presents gender-based data. Category "other" is meant for legally registered other genders deviated from traditional legal genders. "Not registered" are people who do not disclose their legal gender.

Table 24. Employees by gender.

Number of employees by gender	
Gender	Number of Employees
Male	4
Female	1
Other	0
Not registered	0
Total	5

Table 25. states country of employment for company Employees. Legal definitions stipulated in the national laws of where employees are placed are considered to calculate country-level data. The total

numbers are calculated with country-level data, disregarding differences in national legal definitions.

Table 25. Countries of employment.

Number of employees by country	
Country	Number of Employees
Finland	5
Total	5

Employee turnover rate is calculated by dividing the number of employees who left with average number of employees during reporting period the divided number is then multiplied by 100 to get turnover percentage. Employee turnover is presented in table 26.

Table 26. Employee turnover.

Turnover rate of employees	
Employees left	-
Average number of Employees	-
Turnover	-

4.9 B9: Workforce - Health and safety

This chapter is about occupational injuries, safety records, and health measures.

To compare workforce statistics, the rate of work-related accidents is generalized to be comparable to other VSME reports or statistics that inform the rate of work-related accidents per 100 full-time employees. The information regarding work related accidents is presented in table 27.

Table 27. Accidents.

Work-related accidents		
Specification	FY2026	FY2025
Number of accidents	0	-
Rate	0	-

Fatalities resulting from work-related injuries, accidents and illnesses are reported below in table 28.

Table 28. Fatalities.

Work-related fatalities	
As a result of work-related injuries and work-related accidents	0
Due to work-related illness	0

4.10 B10: Workforce - Remuneration, collective bargaining, and training

This requirement lists data on wages, training hours, and union representation.

The remuneration statistics can be found on table 29. All collective bargaining agreements that company's employees are under are subject to examination. The agreements or country's legislation determines the minimum wage which is reported based on the report country determined in B1. Collective bargaining agreements applied to workforce are the percentage of employees whose contracts are under specified agreements.

Pay gap is the difference between female and male average hourly pay divided with male average hourly pay. Equal pay of females

and males is represented as 0 % while complete inequality is 100 %.

Table 29. Remuneration.

Remuneration	
Bargaining agreement(s)	Collective agreement of the IT service sector
Collective bargaining agreements (% of employees)	100%
Minimum wage (county/agreement)	-
Pay gap	undisclosed

The average annual training hours per employee are presented in table 30. which states the training hours used for professional development.

Table 30. Annual training hours.

Annual training hours per employee	
Male employees	40 hours
Female employees	40 hours
Others	40 hours
Average	40 hours

4.11 B11: Convictions and fines for corruption and bribery

This chapter is about legal compliance and any recorded corruption-related fines.

Corruption and bribery are sustainability issues related to business conduct. Convictions in table 31. refer to any verdict of a criminal court against an individual or undertaking related to corruption and bribery. Similarly, fines refer to mandatory monetary penalties paid

to public treasury issued for the violation of anti-corruption and - bribery laws.

Table 31. Corruption and bribery.

Corruption and bribery	
Number of convictions	0
Total amount of fines (in Euro)	0

5 Comprehensive module

Comprehensive module contains the following requirements.

- **General information**

- C1 – Strategy
 - Business model and sustainability-related initiatives.
- C2 – Description of practices, policies, and future initiatives
 - Extended details on transitioning toward a sustainable economy.

- **Environmental data**

- C3 – GHG reduction targets and climate transition
 - Emission targets and transition planning (including Scope 3 data considerations).
- C4 – Climate risks
 - Exposure to climate-related hazards and transition events.

- **Social disclosure**

- C5 – Additional workforce characteristics
 - Extended metrics like temporary workers and management-level gender ratios.
- C6 – Human rights policies and processes
 - Policies covering forced labour, child labour, and discrimination.
- C7 – Severe negative human rights incidents
 - Reporting confirmed incidents and remedial actions taken.

- **Governance disclosures**

- C8 – Revenues from certain activities
 - Disclosures regarding sensitive sectors like fossil fuels, tobacco, or controversial weapons.
- C9 – Gender diversity ratio in the governance body

5.1 C1: Strategy

This chapter is about the company's business model and sustainability-related initiatives.

Description of the significant groups of products and/or services offered by the company

The company provides consulting services in data analytics area which are operated in customer premises.

The company provides own SaaS product, which is delivered to customers via cloud services.

Description of significant markets in which the company operates

The company operates in EU area, mainly in Finnish market. Customers are B2B SMEs in multiple industries using software and cloud services.

Description of company's main business relationships

The company uses global cloud service providers for product and/or software services. Customer base includes public and private sector organizations that are mostly located in Finland. The company procures ICT from tech recycling companies.

Brief description of the key elements of company's strategy that relate to/affect sustainability issues

Data centre emissions cause higher GHG Scope 3 emissions and water consumption rate in company's business actions.

Work travel affects carbon footprint significantly.

5.2 C2: Description of practices, policies, and future initiatives

The following describes extended details on transitioning toward a sustainable economy.

Table 32. refers to table 7 and 8 in B2. Table 32 specifies the reported practices, policies, initiatives, and targets. These actions represent the company's base year analysis of sustainability actions in place before standardized reporting if not explicitly indicated otherwise.

Table 32. Specified policy matrix.

Brief description of existing and future practices/policies/initiatives				
Area	Existing practices and policies	Future initiatives	Specified targets	Operative responsibility
Climate change	Green ICT, ESG workgroup's guidance	Focus on unnecessary AI usage	-	CEO
Pollution	Green ICT, ESG workgroup's guidance	Keeping the zero level	-	CEO
Water and marine resources	ESG workgroup's guidance	Focus on unnecessary AI usage	-	CEO
Biodiversity and ecosystems	ESG workgroup's guidance	-	-	CEO
Circular economy	Green ICT, ESG workgroup's guidance	Focus on office hotel's waste management	-	CEO
Own workforce	Surveys, ESG workgroup's guidance	-	-	CEO
Workers in value chain	-	-	-	-

Brief description of existing and future practices/policies/initiatives				
Affected communities	Charity work/campaigns	Asking other companies to raise capita with us	CEO	
Consumers and end-users	-	-	-	
Corporate governance (code of conduct)	Surveys, ESG workgroup's guidance	Better information channels	CEO	
Sustainability training	-	-	-	-

5.3 C3: GHG reduction targets and climate transition

Emission targets and transition planning (including Scope 3 data considerations).

Specific calculations of GHG emissions are presented in C3, targets, reduction amount and carbon credits are stated below in table 33.

Table 33. Greenhouse Gas reductions.

GHG reduction targets				
Area	CO ₂ e baseline in FY2026	CO ₂ e in reported FY2026	Target for FY2027	Reduction (CO ₂ e)
Scope 1	0,0	0,0	0	0
Scope 2	0,020488	0,020488	0,01	0,010488
Scope 3	6,626556	6,626556	3,0	3,626556
Carbon credits	0	0	3,01	0

The reduction targets are based on the Science Based Targets initiative (SBTi) recommendations and guidelines, focusing mainly on simple actions before more dramatic changes are made to company structures. The list of main actions implemented by the company to achieve its GHG reduction targets is listed below in table 34.

Table 34. Greenhouse Gas action plan.

GHG reduction actions		
Category	Action plan	Expected reduction tCO ₂ e
Business travel	Minimizing short business trips	3,00
AI use	Curtailing unproductive utilization of AI services	0,1
Energy	100 % renewable energy	0,1

5.4 C4: Climate risks

This requirement is about the exposure to climate-related hazards and transition events.

Tables 35-40. describe risks related to climate that concern the company. Distinctions to acute and chronic are made to predict short- and long-term effects that might change company's actions negatively.

Table 35. Chronic hazards.

Chronic hazards					
Location	Description	Exposure	Sensitivity	Time horizon	Adaptation actions
Assets	High temperature and water stress	Low	Medium	2-5 years	YES
Activities	Energy degradation	High	Medium	2-5 years	YES
Value chain	Decreasing stability in operations	High	High	>5 years	NO

Table 36. Acute hazards.

Acute hazards					
Location	Description	Exposure	Sensitivity	Time horizon	Adaptation actions
Assets	Floods, power failures in office	Low	Low	0-2 years	YES
Activities	Power outages	Medium	High	0-2 years	YES
Value chain	Extreme weather hits to data centres	High	High	2-5 years	YES

Table 37. Climate-related transition events.

Climate-related transition events					
Location	Description	Exposure	Sensitivity	Time horizon	Adaptation actions
Assets	Mandatory carbon disclosures, energy taxes for data centres rising prices	Low	Low	2-5 years	YES
Activities	Higher utility costs in office, carbon pricing for travelling	Medium	Low	0-2 years	YES
Value chain	Client demanding detailed reporting of Scope 3, losing contracts due to a lack sustainability credentials	High	High	2-5 years	YES

Table 38. Chronic adverse effects.

Chronic hazards		
Potential adverse effects on your company's financial performance or business operations	Financial risk	Time horizon
High temperature and water stress affects data centre costs and availability	Low	2-5 years
Energy degradation lowers the quality of service in consulting and solutions	Low	2-5 years
Decreasing stability in service provides decreases the quality of the company's service	Low	>5 years

Table 39. Acute adverse effects.

Acute hazards		
Potential adverse effects on your company's financial performance or business operations	Financial risk	Time horizon
Floods, power failures in office drives work to remote working.	Low	0-2 years
Power outages affect the quality of service and drive work to remote working.	Low	0-2 years
Extreme weather hits to data centres causes service interruptions in company's solutions	Medium	2-5 years

Table 40. Climate-related transition events.

Climate-related transition events		
Potential adverse effects on your company's financial performance or business operations	Financial risk	Time horizon
Mandatory carbon disclosures, energy taxes for data centres rising prices which affects sales	Medium	2-5 years
Higher utility costs in office drives to smaller workspace, carbon pricing for travelling makes getting new clients harder	Medium	0-2 years
Client demanding detailed reporting of Scope 3 and losing contracts due to a lack sustainability credentials puts more effort for ESG reporting,	High	2-5 years

Relating to climate-related hazards and transition events risk assessment, table 41. notes climate change adaptations implemented by the end of FY2027.

Table 41. Adaptation.

Adaption actions	
Climate-related hazard or transition event	Short description of adaptation
	More energy-efficient ways to produce and use AI computing
	Use server optimization to stop all unnecessary services or servers on the cloud and on premises

5.5 C5: Additional workforce characteristics

Extended metrics like temporary workers and management-level gender ratios.

Gender diversity ratio at management level is number of Females divided by number of Males. If the calculations result in number smaller than 1, the number of male employees is greater than the number of female employees. If the number is over 1, number of female workers is greater than male employees. Management level is generally considered the level below the board of directors if not specified otherwise. These statistics are shown on table 42. Below.

Table 42. Employment.

Specific worker statistics	
Number of self-employed (without personnel)	0
Temporary workers (provided by a temporary employment agency)	0
Interns	12
Gender diversity (management)	Only one person works in management

5.6 C6: Human rights policies and processes

Policies covering forced labour, child labour, and discrimination.

The company has code of conduct/human rights policy, and its sections are determined below in table 43.

Table 43. CoC/Human rights policy.

The company's code of conduct for our own workforce covers	
Child labour	YES
Forced labour	YES
Human trafficking	YES
Discrimination	YES
Safety/accident prevention	YES
Corruption and bribery	YES

The company's code of conduct for our own workforce covers

Other	Young workers
-------	---------------

The company has grievance mechanism(s) and due diligence processes which are described in table 44.

Table 44. Grievance and human rights.

Grievance mechanisms, human rights policies and processes

Mechanism/policy/process name	Description
-	-

5.7 C7: Severe negative human rights incidents

This chapter is about reporting confirmed incidents and remedial actions taken.

If company has any human rights violations reported in its' own workforce or value chain, they are specified under tables 45. and 46. Confirmed incidents can be legal action, registered complaint or instance of non-compliance identified through established processes.

Table 45. Human rights incidents.

Does the company have confirmed incidents in its own workforce related to the following	
Child labour	NO
Forced labour	NO
Human trafficking	NO
Discrimination	NO
Safety/accident prevention	NO
Corruption and bribery	NO

Table 46. Human rights incidents in value chain.

Confirmed negative human rights incidents in company's value chain	
Workers in the value chain	NO
Affected communities	NO
Consumers and end-users	NO

5.8 C8: Revenues from certain activities

Disclosures regarding sensitive sectors like fossil fuels, tobacco, or controversial weapons.

Fossil fuels are defined in Regulation (EU) 2018/1999⁸ in Article 2 while chemical production is defined in Section C Division 20.2 of Annex I to Regulation (EU) 2023/137⁹. If the company has revenues derived from these activities, the revenues are stated below in table 47.

Table 47. Sensitive sector revenues.

Revenues from certain sectors	
Sector	Revenue (in Euro)
Controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	0
Cultivation and/or production of tobacco	0
Fossil fuels: Solid fuels	0
Fossil fuels: Oil	0
Fossil fuels: Gas	0
Chemical production for the manufacture of pesticides and other agrochemical products	0

Article 12.1 of the Commission Delegated Regulation (EU) 2020/1818¹⁰ defines companies excluded from EU Paris-aligned Benchmarks. If the company is excluded, it shall disclose so in table 48.

Table 48. Exclusions.

Exclusion from EU reference benchmarks aligned with the Paris Agreement	
Sector	Company exceeds threshold
<u>Hard coal and lignite:</u>	NO

Exclusion from EU reference benchmarks aligned with the Paris Agreement

The undertaking derives 1% or more of its revenues from the exploration, mining, extraction, distribution or refining of hard coal and lignite	
<u>Oil fuels:</u> The undertaking derives 10% or more of its revenues from the exploration, mining, extraction, distribution or refining of oil fuels	NO
<u>Gaseous fuels:</u> The undertaking derives 50% or more of its revenues from the exploration, mining, extraction, distribution or refining of gaseous fuels	NO
<u>Electricity generation with a high GHG intensity:</u> The undertaking derives 50% or more of its revenues from electricity generation with a greenhouse gas intensity of more than 100 g CO ₂ eq/kWh	NO

5.9 C9: Gender diversity ratio in the governance body

The governance body refers to the highest decision-making authority in the company. The company's governance structure is dependent on the jurisdiction and legal entity classification. A clearer definition is provided in table 49. below.

The gender diversity ratio in the governance body is $x = \text{Females} / \text{Males}$. Calculation method is based on the requirements in the EU Sustainable Finance Disclosure Regulation¹¹ (SFDR).

Table 49. Governance.

Governance body	
Specification	Description
Jurisdiction	Finland/EU
Legal entity classification	LTD
Number of females	1
Number of Males	1
Gender diversity ratio	1

6 Further information

Additional information is provided by

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This report was conducted by Hilda Harle and will take full responsibility for any mistakes made during the assessment and reporting period.

7 Sources

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