

A photograph of a modern interior space. On the left, a long wall of large windows with dark frames allows natural light to enter. A person with blonde hair, wearing a blue sweater and patterned trousers, stands in a doorway in the background, looking out. The ceiling is made of horizontal wooden planks. In the foreground, a dark wooden chair is partially visible. To the right, a dark kitchen island with a countertop holds various items like lemons and a cutting board. The floor is made of large, dark tiles. A pink rectangular overlay is on the right side of the image, containing the text '2025 Sustainability Report'.

2025

Sustainability Report

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1. Introduction

The obligations of a responsible company rest not only on laws and regulations, but also on high ethical standards and sustainable development. As a responsible operator, Kontiotuote Oy is aware of the impacts of its operations, complies with legislation, identifies the need for change and continuously develops its operations. Sustainable development

thinking is applied comprehensively across all of the company's processes. At Kontiotuote Oy, we are committed to supporting all of the UN Sustainable Development Goals. The goals most significant to our operations include measures in the following areas:



We view responsibility through a comprehensive ESG (Environmental, Social, Governance) framework. Environmental issues are emphasised in Kontiotuote Oy's operations, in particular targets related to carbon-neutral construction (CO₂ emissions). However, we also face other challenges and opportunities that are material to our business. In terms of social responsibility, we look at the wellbeing and working conditions of our own employees, and we also extend our review of social responsibility to the operators in our supply chain. In terms of good governance, we take into account, among other things, the diversity and independence of the Board's work and matters related to ethics and data protection, and we review reporting-related matters comprehensively.

We pay particular attention to risks related to the different areas of ESG. We have identified what ESG-related risks may mean for Kontiotuote Oy. Having identified the risks, we have defined how we can

better prepare for them. We recognise that our owners and financiers are increasingly monitoring ESG risks and require us to identify and prepare for the key risks.

Kontiotuote Oy's Board of Directors and management define the company's sustainability targets and monitor their achievement. The business units are responsible for development work in line with the targets set and for implementing the development plans. Kontiotuote Oy's development organisation supports the business units and coordinates company-wide development projects as well as the company's sustainability reporting.

Nasdaq's content guidance (ESG Reporting Guide 2.0, 2019) has been used as the starting point for the company's ESG report. The final content of the report, however, consists of the reporting areas and indicators that are material to Kontiotuote Oy's business.

“Kontiotuote Oy's operations emphasise environmental issues and, in particular, targets related to carbon-neutral construction (CO₂ emissions)”

2. Kontiotuote Oy’s sustainability indicators and performance

The table below summarises the reporting areas material to Kontiotuote Oy’s business, together with the related indicators and performance.

Environmental responsibility

Indicator	2023	2024	2025
Greenhouse gas emissions, Scope 1+2 (tCO ₂ e)	4 065	2 976	2 455
Scope 1	140 (3.4%)	151 (5.1%)	199 (8.1%)
Scope 2	3 925 (96.6%)	2 825 (94.9%)	2 256 (91.9%)
Scope 3*	to follow	to follow	to follow
Emissions relative to revenue (tCO ₂ e/M€)	75.28	69.58	59.26
Energy consumption (MWh)	21 117	19 702	16 711
Purchased electricity	5 877	5 309	5 048
Purchased district heating	15 240	14 393	11 663
Water consumption, fresh water (m ³)	3 025	3 357	3 332

*) Scope 3 figures have not yet been fully verified and will be added to a separate GHG accounting report after the publication of the ESG report.

Social responsibility

Indicator	2023	2024	2025
Median pay ratio between genders	110%	110%	105%
Employee turnover (leavers)	12.2%	15.5%	14.0%
Workers	10.2%	18.2%	12.4%
Salaried employees	13.6%	13.6%	15.0%
Gender diversity			
Women	21.7%	21.1%	19.8%
Men	78.3%	78.9%	80.2%
Permanent employment contracts	97.9%	99.5%	94.1%
Lost-time injury frequency (per million h)	8.7	7.11	14.9

Governance

Indicator	2023	2024	2025
Board diversity			
Women	20%	40%	25%
Men	80%	60%	75%
Board independence (share of Board members who are independent external experts)	80%	80%	67%
Collective bargaining coverage			
Workers	63%	69%	55%
Salaried employees	24%	20%	21%

3. Environmental responsibility

As a responsible operator, Kontiotuote Oy is aware of the environmental impacts of its operations, complies with legislation, identifies the need for change and continuously develops its operations. Environmental responsibility is implemented comprehensively across all of the company's processes.

Kontiotuote Oy's operations have a long-term impact on a sustainable built environment and on the climate. As a processor of a domestic renewable natural resource, wood, Kontiotuote Oy's operations replace the use of non-renewable natural resources and emission-intensive materials in construction. The raw material used is harvested from certified or controlled (PEFC) forests managed according to sustainability criteria. The manufacture of wood products has low energy intensity and low emissions.

The emissions from manufacturing a building are very small in relation to the amount of carbon dioxide stored in it, and more renewable energy is generated as a by-product than is consumed in manufacturing. Carbon dioxide is stored in the building as a long-term carbon store, for up to hundreds of years. After use, a building or wood product manufactured by Kontiotuote Oy can be recycled as such into a new site, processed with little energy into a new long-life wood product or biochar, or used as renewable energy replacing fossil fuels.



3.1 Greenhouse gas (GHG) emissions (E1)

The 2023–2025 data on Kontiotuote Oy's greenhouse gas emissions (tCO₂e) are based on inventories carried out during 2023–2025.

The emissions calculation is based on the GHG Protocol Corporate Accounting and Reporting Standard and the Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The results of the GHG calculation are reported as carbon dioxide equivalents (CO₂e), which take into account the different global warming effects of the various greenhouse gases.

The calculation covers the years 2023, 2024 and 2025 separately. The quantity data used are based on vouchers and invoices in Kontiotuote Oy's enterprise resource planning (ERP) system and partly on quantity data obtained from suppliers. The emission factors are based on several sources (e.g. Ecoinvent, Motiva, Co2data, Statistics Finland, Lipasto), of which the factors best describing the operations of Kontiotuote Oy and its suppliers have been used.

In terms of organisational boundaries, the emissions calculation covers all sites controlled by the parent company Kontiotuote Oy. Individual emission sources that are insignificantly small for the whole have been excluded.

In terms of operational boundaries, Kontiotuote Oy's emission sources are classified into three categories (Scope 1, 2 and 3). Scope 1 covers direct emissions. Scope 2 covers indirect emissions from purchased energy on a market basis. Scope 3 is a voluntary category covering other indirect emissions. Of the 15 categories defined by the GHG Protocol, the Scope 3 emissions include the categories that are material and verifiable for Kontiotuote Oy's operations. For 2023–2025, the Scope 3 emission figures have not yet been fully verified and will therefore be added to a separate GHG accounting report after the publication of the ESG report.

SCOPE 1 included	SCOPE 2 included	SCOPE 3 included	SCOPE 3 not included
Fuels for own vehicles	Purchased electricity and district heating	1. Purchased goods and services 3. Fuel- and energy-related activities 4. Upstream transportation and distribution 5. Waste generated in operations 6. Business travel 9. Downstream transportation and distribution	2. Capital goods 7. Employee commuting 8. Upstream leased assets 10. Processing of sold products 11. Use of sold products 12. End-of-life treatment of sold products 13. Downstream leased assets 14. Franchises 15. Investments

Table 3.1.1 Emission sources included in and excluded from the calculation, by scope.

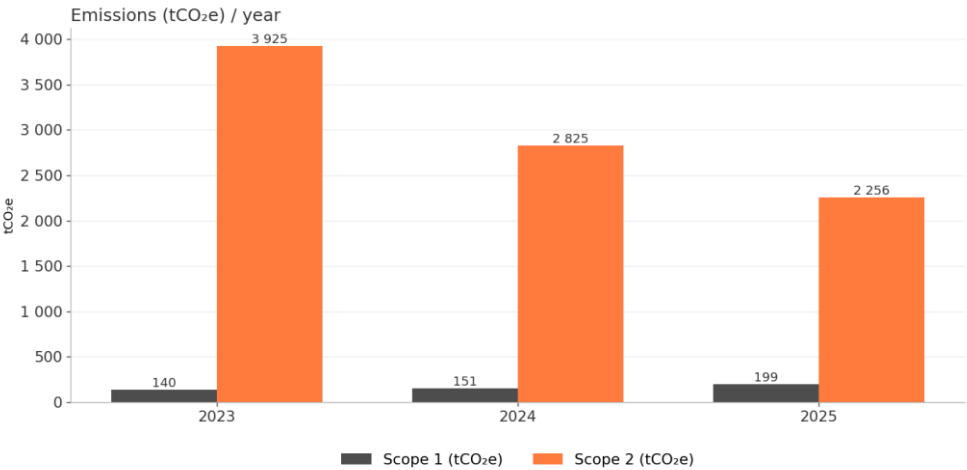
Kontiotuote Oy’s total carbon footprint, by scope

Annual differences in total emissions result from variation in production volume and, in part, in the origin of energy. Later in the report, emissions are presented relative to revenue and delivery volumes, which gives a better picture of the annual development of emissions.

Most of Kontiotuote Oy’s total emissions typically fall under Scope 3 (other indirect emissions) due to the extensive purchasing of goods and services; these figures will be added later to the GHG accounting report. The Scope 1 and 2 emissions presented below show that Scope 2 (indirect emissions) is relatively large due to the energy needs of our own production. The relative increase in Scope 1 in 2025 is due to the increased share of our own machinery in use at the factory.

Emissions (tCO ₂ e)	2023	2024	2025
Scope 1	140 (3.4%)	151 (5.1%)	199 (8.1%)
Scope 2	3 925 (96.6%)	2 825 (94.9%)	2 256 (91.9%)
Total (Scope 1+2)	4 065	2 976	2 455

Table 3.1.2 Emissions (tCO₂e) / year. *) Scope 3 figures will be added to the GHG accounting report.



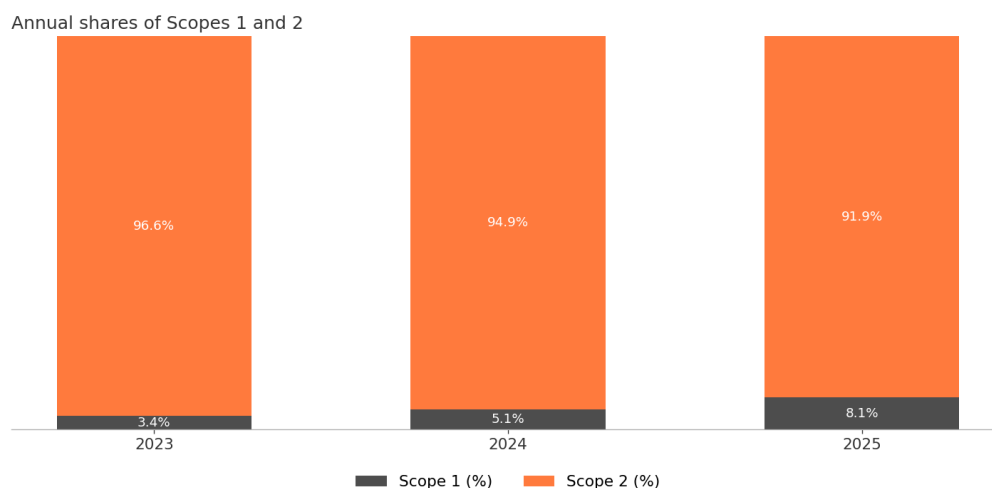


Chart 3.1 Emissions and annual shares in Scopes 1 and 2.

3.2 GHG emissions relative to revenue and production volumes (E2)

Kontiotuote Oy's carbon footprint 2023–2025 relative to revenue, by scope. The carbon footprint relative to revenue indicates the carbon intensity of operations and facilitates year-on-year comparison. Since 2023, Scope 2 emissions relative to revenue have declined consistently, which is explained partly by improved efficiency but mainly by the growing share of zero-emission energy sources and the lower emissions per MWh of other energy sources.

Emissions (tCO ₂ e)/M€	2023	2024	2025
Scope 1	2.60	3.53	4.80
Scope 2	72.68	66.06	54.46
Total (Scope 1+2)	75.28	69.58	59.26

Table 3.2.1 Emissions (tCO₂e)/M€ / year relative to revenue. *) Scope 3 figures will be added to the GHG accounting report.

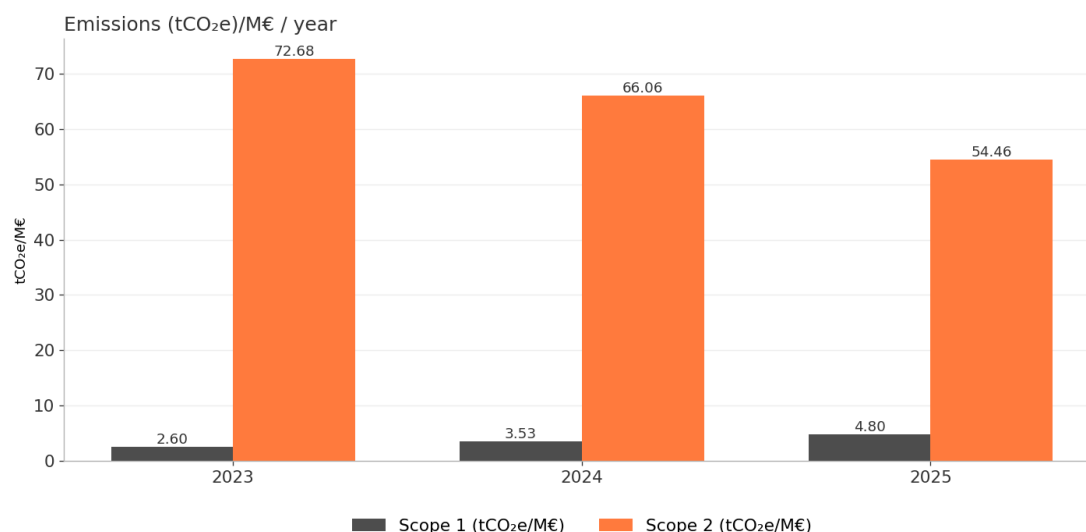


Chart 3.2a Annual development of emissions relative to revenue, Scopes 1 and 2.

Kontiotuote Oy's carbon footprint 2023–2025 relative to delivered buildings, by scope. The carbon footprint relative to delivery volumes indicates the carbon intensity of production volume and facilitates year-on-year comparison.

Emissions (tCO ₂ e)/building	2023	2024	2025
Scope 1	0.16	0.19	0.34
Scope 2	4.36	3.47	3.80
Total (Scope 1+2)	4.52	3.66	4.14

Table 3.2.2 Emissions (tCO₂e)/building / year relative to delivered buildings. *) Scope 3 figures will be added to the GHG accounting report.

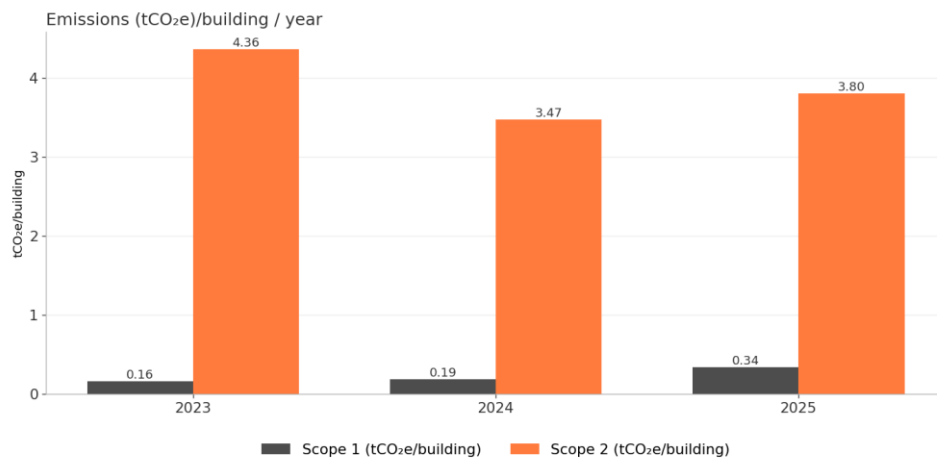


Chart 3.2b Annual development of emissions relative to the number of delivered buildings, Scopes 1 and 2.

3.3 Energy consumption (E3)

Most of the energy used by Kontiotuote Oy is consumed for production needs as purchased electricity and district heating, which are classified as Scope 2 (indirect) emissions. Kontiotuote Oy has no energy production of its own, but most of the production side streams go to a nearby district heating plant, from which the energy returns to the factory's heating needs, in particular timber drying. Most of the electricity is used to run production machinery and equipment.

Energy consumption (MWh)	2023	2024	2025
Electricity	5 877 (28%)	5 309 (27%)	5 048 (30%)
District heating	15 240 (72%)	14 393 (73%)	11 663 (70%)
Total	21 117	19 702	16 711

Table 3.3.1 Energy consumption (MWh) / year.

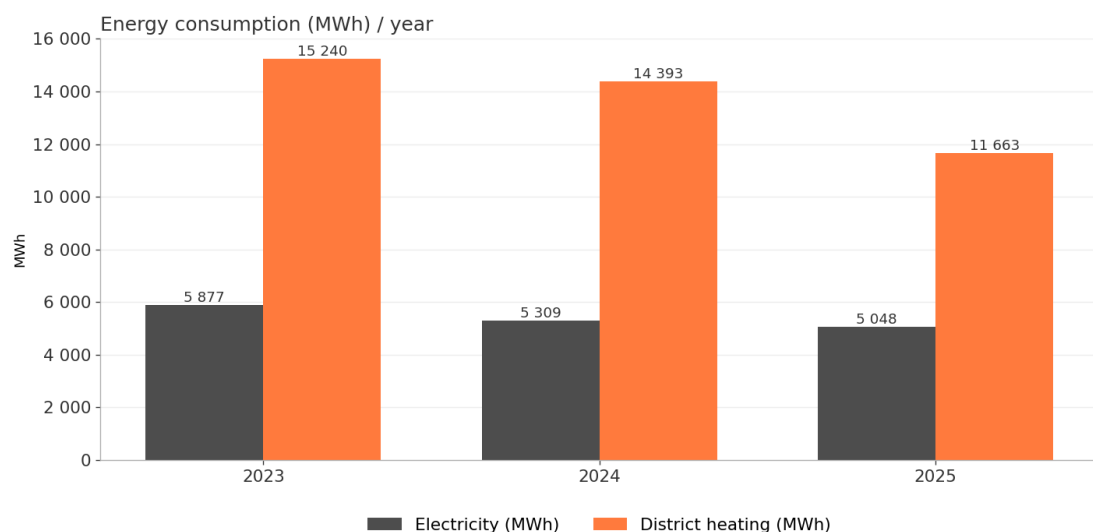


Chart 3.3 Annual development of energy consumption.

3.4 Energy consumption relative to revenue and production volumes (E4)

Kontiotuote Oy’s energy consumption 2023–2025 relative to revenue. Energy consumption relative to revenue indicates the energy intensity of operations and facilitates year-on-year comparison.

Energy consumption (MWh/M€)	2023	2024	2025
Electricity	109	124	122
District heating	282	336	282
Total	391	460	404

Table 3.4.1 Energy consumption (MWh/M€) / year relative to revenue.

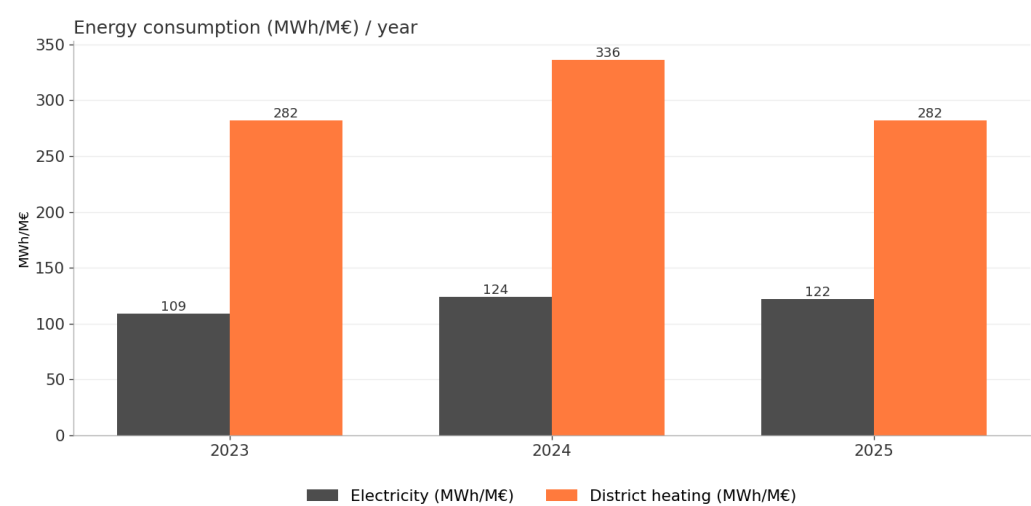


Chart 3.4a Development of energy consumption relative to revenue.

Kontiotuote Oy’s energy consumption 2023–2025 relative to production volumes. Energy consumption relative to delivery volumes indicates the energy intensity of operations and facilitates year-on-year comparison.

Energy consumption (MWh/building)	2023	2024	2025
Electricity	6.53	6.52	8.51
District heating	16.93	17.68	19.67
Total	23.46	24.20	28.18

Table 3.4.2 Energy consumption (MWh/building) / year relative to production volumes.

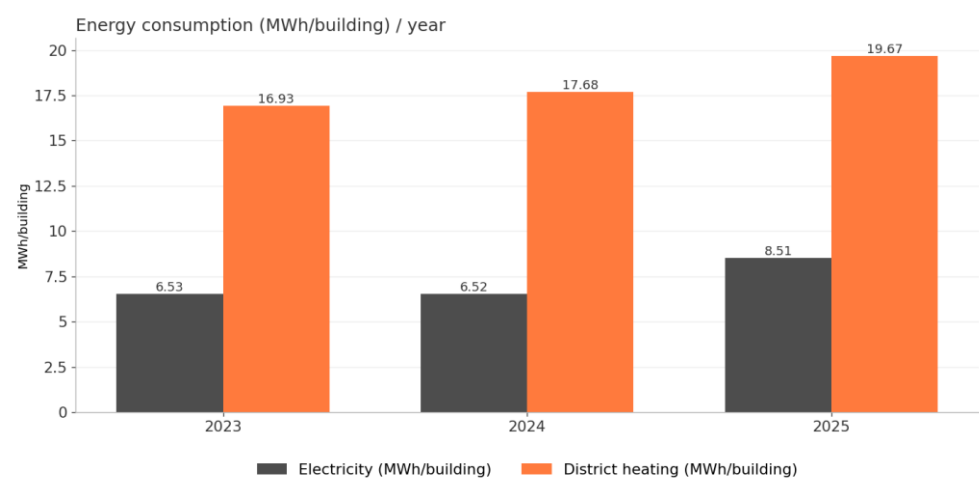


Chart 3.4b Development of energy consumption relative to production volumes.

3.5 Energy mix (E5)

Breakdown of the electricity purchased by Kontiotuote Oy by source of origin.

Origin	2023	2024	2025
Renewable	5.34%	12.78%	19.80%
Nuclear	14.04%	30.84%	31.28%
Non-renewable	80.62%	56.38%	48.92%

Table 3.5 Origin shares of electricity consumption (%) / year. (Energy Authority)

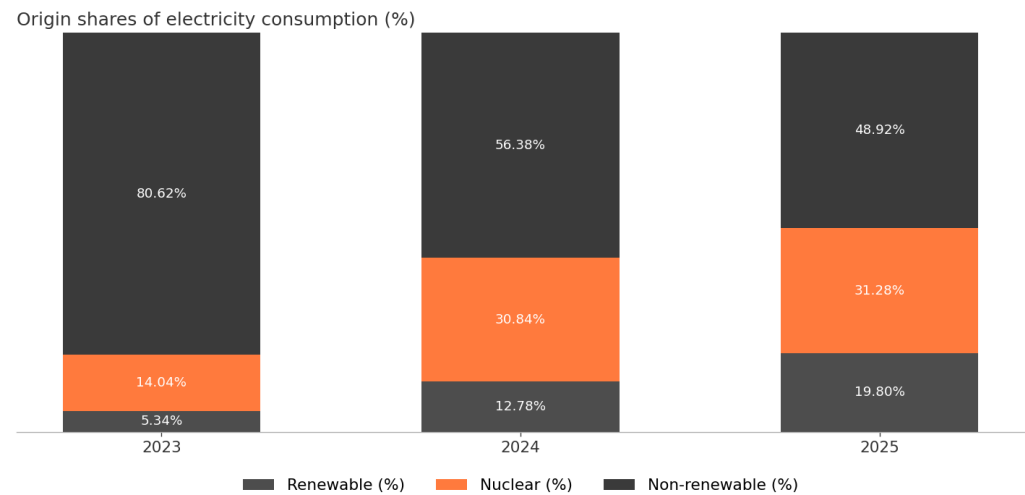


Chart 3.5 Development of the origin shares of electricity.

3.6 Water consumption (E6)

In the manufacture of Kontiotuote Oy’s products, water consumption relates mainly to sawn timber drying and moisture control in product manufacturing. The quality and usability of timber are optimised through the drying rate, moisture control and heat applied to the sawn raw material. Wastewater output is lower than consumption, reflecting the use of water for humidification, a large share of which evaporates into the environment. Humidification also maintains a healthy moisture balance in the factory’s working areas.

Water consumption (m3)	2023	2024	2025
Fresh water	3 025	3 357	3 332
Wastewater	1 604	1 009	1 579

Table 3.6 Water consumption (m³) / year.

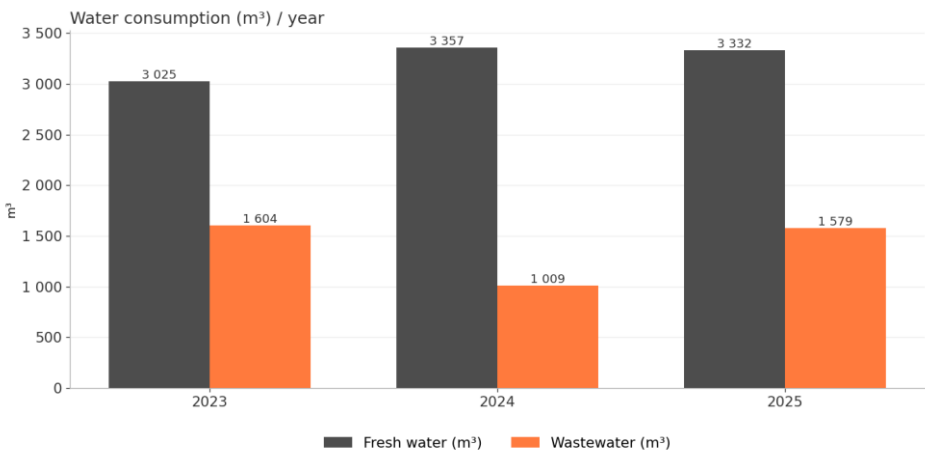


Chart 3.6 Annual development of water consumption.

3.7 Environmental operations (E7)

Kontiotuote Oy has defined environmental and sustainability policies. The key objective of the environmental policy is to respect the environment, nature and natural resources and to contribute significantly to the achievement of the UN Sustainable Development Goals, the sustainable use of natural resources and environmental protection. Kontiotuote

Oy develops its business so that environmental aspects are taken into account in all its operations.

The environmental policy is based on current environmental legislation, industry practices and, where applicable, international environmental protection frameworks and the principles and guidelines of the ISO 14001 standard.

3.8 Climate oversight / Board of Directors (E8)

Kontiotuote Oy's Board of Directors is responsible for the appropriate organisation of environmental management and for integrating it into strategy and operations. The Board approves the environmental policy and any updates to it.

Kontiotuote Oy's Board of Directors is responsible for organising comprehensive internal control and risk management and for ensuring that the company has effective internal control and risk management procedures and supporting systems. The Board monitors that matters related to internal control and risk management are implemented in accordance with the guidelines, follows the effectiveness of the company's internal control, any internal audit and risk

management systems, and monitors the company's related-party transactions in accordance with the reporting practice. The Board approves the risk management policy and any updates to it.

Alongside the management of other corporate risks, the management of climate-related risks is a key part of the good corporate governance practised at Kontiotuote Oy. Risk management is based on the current Limited Liability Companies Act, the company's Articles of Association and the company's internal plan, and, where applicable, on international risk management frameworks and the risk management principles and guidelines of the ISO 31000 standard.

3.9 Climate oversight / Management (E9)

The CEO has overall responsibility for the management and implementation of environmental matters. The CEO and management review the functioning of the environmental management system and prepare the environmental policy and the following year's environmental targets for consideration by the Board. Other persons involved in environmental management are responsible within their own areas of responsibility. Management promotes the formation and development of a culture of responsible internal control and environmental management and ensures that environmental matters are taken into account in the company's strategic decision-making.

The CEO has overall responsibility for environmental and climate risk management. The CEO and management are responsible for ensuring that the material risks of the operations are identified and described, and that the impacts and probabilities of the risks materialising, as well as the possibilities to manage them, are assessed. Other persons involved in risk management are responsible for risk management within their own areas of responsibility. Management promotes the formation and development of a culture of responsible internal control and risk management and ensures that risk management is taken into account in the company's strategic decision-making.

3.10 Climate-related development measures (E10)

Kontiotuote Oy invests in carbon-neutral production by, among other things, reducing the emissions of energy sources and improving production efficiency.

The energy contained in the side streams of Kontiotuote Oy's production exceeds the energy consumed by the factory. Development measures

focus primarily on energy-saving measures that can be achieved quickly and simply, and on identifying more carbon-neutral energy sources. The factory's largest energy consumption occurs in sawn timber drying. The aim is to further improve the energy efficiency of drying and the energy used through development measures.

Circular economy and material efficiency

In accordance with the Plastics in Construction Green Deal concluded in 2020 between the Finnish Ministry of the Environment and construction industry associations, one key objective is that by the end of

2027, 40% of the raw materials used will be recycled film plastics. The protective plastic wrapping of Kontiotuote Oy's wood products contains on average slightly more than 60% recycled plastic. All packaging

plastic film used continues to be 100% recyclable. Film plastics are also used at the factory for other purposes; for these, the future target is a recycling rate of at least 40% in line with the Green Deal.

Waste generated within the factory area is sorted into three categories: recyclable, suitable for energy recovery and non-recyclable. The aim is to systematically increase the share of recyclable waste. Kontiotuote Oy fulfils its producer responsibility for packaging through Rinki Oy. In addition, Kontiotuote Oy funds the recycling of impregnated timber through a recycling fee. The recycling rate of packaging materials for products purchased from contract partners is developed together with jointly set targets. On-site source separation and recyclability of packaging materials delivered from Kontiotuote Oy's factory are being developed together with industry operators, aiming for the Green Deal's 40% recycling rate, especially for plastics and timber.

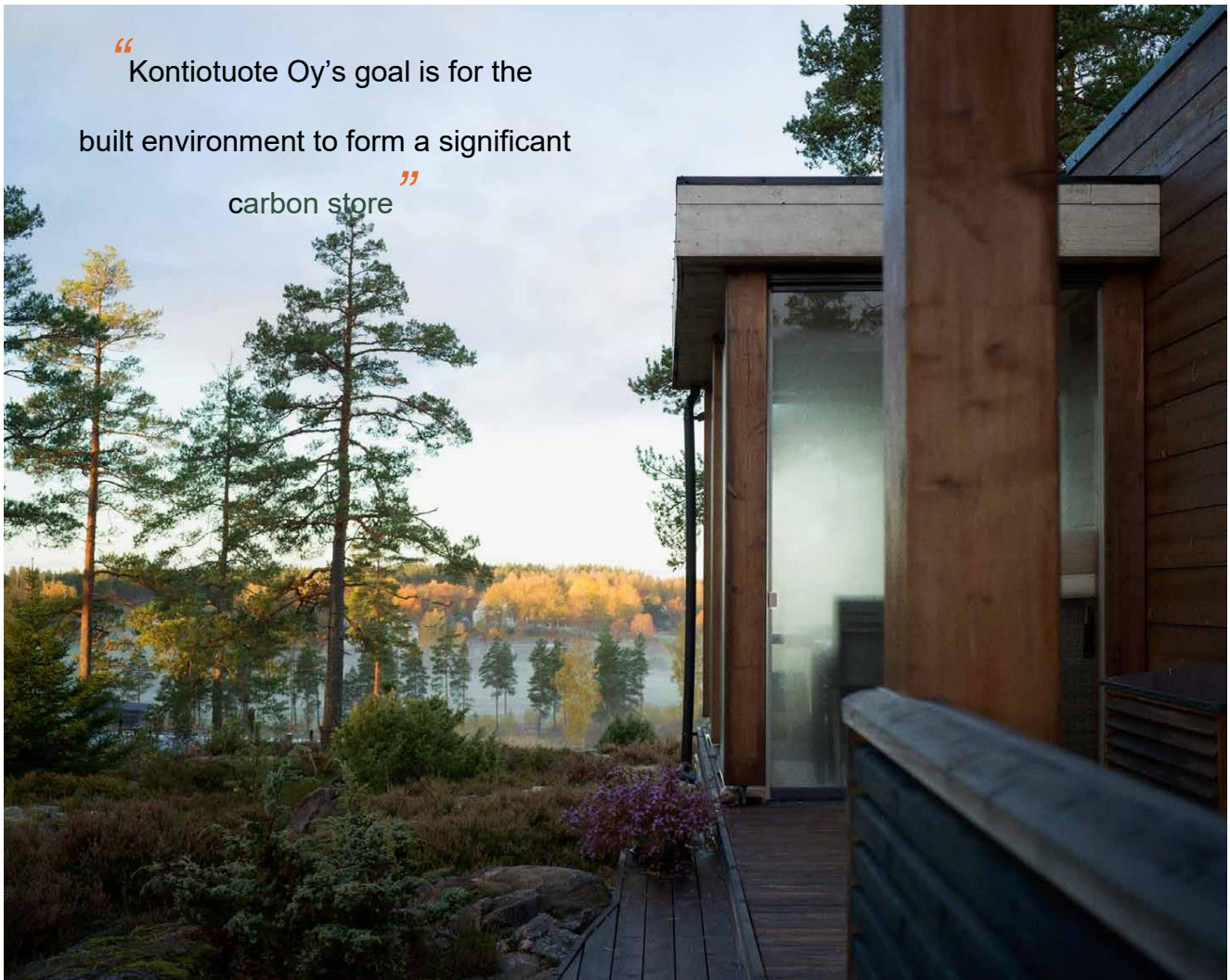
The efficient use of our renewable virgin raw material, wood, is particularly important to Kontiotuote Oy. Kontiotuote Oy carries out continuous material and recycling efficiency development work together with universities, research institutes and other partners. The life cycle of manufacturing by-products (log offcuts, sawdust, shavings and wood chips) is

extended as far as possible before they become a source of carbon dioxide emissions. Currently, 100% of by-products are utilised, replacing either virgin raw material (e.g. in the pulp industry) or the use of fossil fuels in energy production. Some log offcuts have been processed into new products and raw materials for partners to refine further into, for example, furniture, gifts and everyday items.

A carbon footprint and carbon handprint calculation is made for every move-in-ready building delivered by Kontiotuote Oy in accordance with the Finnish national low-carbon assessment method. Kontiotuote Oy continuously improves the life-cycle efficiency of its buildings with the aim of reducing the carbon footprint of the built environment and increasing the carbon handprint by binding carbon into long-term stores. Based on reviews carried out during 2025, the emissions of the adhesive used in laminated logs have been reduced by 20%, which at Kontio's annual production volume means savings of approximately 88 t CO₂e per year. The GWP saving is significant for the log wall structure, approximately 4–5%.

Kontiotuote Oy's goal is to move towards carbon-neutral buildings and a carbon-neutral company. Kontiotuote Oy takes its responsibility in building a more sustainable and equitable future.

“Kontiotuote Oy's goal is for the built environment to form a significant carbon store”



4. Social responsibility

At Kontiotuote Oy, we view social responsibility broadly, both in terms of factors related to our own personnel, such as occupational health and safety, development opportunities, equality and equal treatment, and more widely as impacts on society. We also extend our review of social responsibility to the operators in our supply chain and take into account our indirect responsibility for, for example, working conditions, human rights, freedom of association and the use of child labour in supply chains.



4.1 Gender pay ratio (S2)

At Kontiotuote Oy, we take several factors into account when determining pay:

- the demands of the job, job duties and changes in them
- the company's internal pay level in comparable positions
- experience in the role (current skills and professional competence and their development)
- job performance (quality of work and goal orientation)
- development of one's own work and working methods
- cooperation and interaction skills

The applicable collective agreements binding on the employer frame the determination of pay for workers and salaried employees. Gender is not a factor in determining pay. The median pay of women and men at Kontiotuote Oy has

traditionally been fairly close; in 2025, the median pay of women was 105% of the median pay of men, compared with 110% in 2024.

4.2 Employee turnover (S3)

In 2025, Kontiotuote Oy employed on average 202 people, of whom 89 were workers and 113 salaried employees/senior salaried employees/management. Due to the challenging market situation, the average headcount decreased by 27 people compared with the previous year (2024: 229).

Kontiotuote Oy's employees remain highly committed to the company. In 2025, turnover of leavers decreased significantly among workers and rose slightly among salaried employees. Overall, turnover of leavers decreased from the previous year, standing at 14.0% in 2025 (2024: 15.5%): 12.4% among workers and 15.0% among salaried/senior salaried employees.

Turnover is reduced by the company's strong values, a particularly strong working atmosphere, the company's stability, good working conditions, meaningful tasks and career advancement opportunities. On the other hand, turnover has been increased by adjustment measures due to the market situation.

Subcontractors and/or consultants: Kontiotuote Oy uses temporary agency workers, subcontractors and/or consultants as needed to supplement its own resource needs in terms of either quantity or expertise. The company has a good reputation and cooperation with it is attractive, which is why Kontiotuote Oy has gained strong partners to support its operations. The need for external operators is determined by the business situation at any given time, and turnover has not had a negative impact on operations.

4.3 Gender diversity (S4)

Promoting equality is a statutory obligation of the employer, the aim of which is fair and equal treatment of personnel. Equal treatment better brings out the diverse skills of personnel and creates a positive corporate image. The law obliges the employer to promote equality in a planned manner by requiring good equality practices.

To promote equality in working life, the employer shall, taking into account the available resources and other relevant factors (Act on Equality between Women and Men, section 6):

1. Act in such a way that both women and men apply for vacant positions

Kontiotuote Oy acts in accordance with the obligation set by the Equality Act, and the company's management is committed to achieving equality. At the end of 2025, women accounted for 19.8% and men for 80.2% of the company's headcount. The relative share of women in total personnel decreased slightly during 2025 (2024: women 21.1%, men 78.9%). Compared with the construction industry in general (10.1% women), the share of women in Kontiotuote Oy's personnel is significantly higher. Source of industry data: Statistics Finland 2024 (no data available for 2025).

2. Promote the equal placement of women and men in different tasks and create equal opportunities for career advancement
3. Promote equality between women and men in terms of employment, especially pay
4. Develop working conditions so that they are suitable for both women and men
5. Facilitate the reconciliation of working life and family life for women and men, paying particular attention to working arrangements
6. Act in such a way as to prevent gender-based discrimination in advance

The relative shares of men and women by personnel group at Kontiotuote Oy in 2025:

- salaried employees: women 38.0%, men 62.0%
- senior salaried employees: women 17.4%, men 82.6%
- workers: women 3.6%, men 96.4%
- management: women 16.7%, men 83.3%

4.4 Temporary worker ratio (S5)

Kontiotuote Oy uses different forms of employment in accordance with the requirements of labour legislation. Where possible, employees' own needs, for example regarding reduced working hours, are also taken into account.

A fixed-term employment contract may be concluded when there is a justified reason for it, such as the project-based or seasonal nature of the work or a substitution. Otherwise, the employment contract is permanent. The share of permanent employment contracts decreased slightly in 2025, as deliveries were concentrated more than before in the construction season.

The principles for the use of temporary agency workers are applied in accordance with the provisions

of the Act on Co-operation within Undertakings. In production work, agency workers are used primarily to meet fixed-term needs arising from seasonal variation. The share of agency workers in production varies between 0 and 20% according to the seasonal needs of construction. In 2025, due to the market situation, no agency workers were used.

In positions other than production, agency workers may be used, for example, for substitutions or other temporary needs. The use of contractors and consultants is justified in situations where it is necessary to strengthen the organisation's expertise through external operators, as well as to balance volume fluctuations and to resource development projects flexibly.

4.5 Non-discrimination (S6)

The Non-Discrimination Act promotes equality, prevents discrimination and strengthens the legal protection of those who have experienced discrimination. Kontiotuote Oy has drawn up an equality plan, the aim of which is to promote equality by defining and describing the framework, means and methods by which the employer promotes equality in

its operations in a goal-oriented and long-term manner.

Equality is promoted, among other things, by ensuring that no one is discriminated against on the basis of age, origin, nationality, language, religion, belief, opinion, political activity, trade union activity, family

relationships, state of health, disability, sexual orientation or any other personal characteristic.

Kontiotuote Oy acts in accordance with the obligation set by the Non-Discrimination Act, and the company's management is committed to promoting equality and non-discrimination. The equality situation is reviewed regularly as part of the Workplace Development Plan, and changes and refinements are made to the measures as necessary.

4.6 Occupational health and safety (S8)

Safety always comes first in all of Kontiotuote Oy's operations. We provide a safe and healthy working environment in accordance with applicable laws and regulations and are committed to continuously improving occupational health and safety.

The frequency of occupational accidents relative to the total working hours of all personnel (accident frequency rate) was 14.9 accidents per million working hours in 2025. Although the figure rose from the previous year, it is clearly lower than the construction industry average (50 accidents per

Kontiotuote Oy is committed to acting in accordance with the United Nations Universal Declaration of Human Rights and the Charter of Fundamental Rights of the European Union. Kontiotuote Oy's Code of Ethics also contains a strong message on ensuring non-discrimination (<https://www.kontio.com/fi-FI/kontiotuote-oy/eettinen-ohjeistus/>).

million working hours; Federation of Accident Insurance Institutions, TVK), reflecting continuous investment in occupational safety.

In the construction business, we are responsible for the entire implementation chain and extend responsibility beyond our own employees to the operations of our subcontractors. Every Kontiotuote Oy employee is obliged to immediately prevent and stop any activity that poses an unnecessary safety hazard and to report it to their supervisor.

4.7 Child and forced labour (S9)

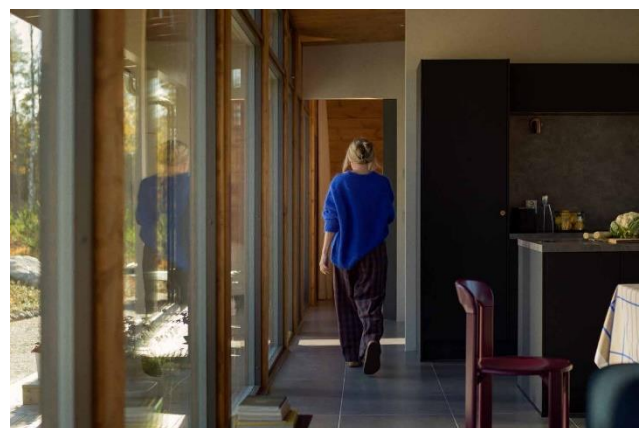
We have defined the principles relating to child labour and forced labour as part of our Code of Ethics. Kontiotuote Oy does not tolerate any form of discrimination, threats, harassment or abuse. We treat people equally, fairly and without discrimination. Kontiotuote Oy does not accept the use of child labour, any form of forced labour or other violations of human rights.

Kontiotuote Oy is committed to acting in accordance with the United Nations Universal Declaration of Human Rights and the Charter of Fundamental Rights of the European Union, and has also drawn up ethical guidelines for supplier cooperation.

4.8 Human rights (S10)

We have defined the principles relating to human rights as part of our Code of Ethics. We strive to create a sought-after workplace for all our employees, where the value, privacy and rights of each individual are respected.

Kontiotuote Oy is committed to acting in accordance with the United Nations Universal Declaration of Human Rights and the Charter of Fundamental Rights of the European Union. Kontiotuote Oy has also drawn up ethical guidelines for cooperation with suppliers and agents.



5. Corporate governance

Kontiotuote Oy is committed to good corporate governance and responsible business principles. We consider the diversity and independence of our Board of Directors important. In addition to legislation, we act in accordance with the applicable collective agreements. Our operations are ethical and transparent. We extend our responsibility requirements to supplier cooperation.



5.1 Board diversity (G1)

Board diversity should be part of a cooperative and well-functioning Board. The Board is expected to be able to meet the requirements set by the company's businesses and strategic objectives and to support and challenge management proactively and constructively.

Board diversity is supported by experience of industries and markets of strategic importance to the company, experience and capabilities in an international operating environment, and a diverse age and gender distribution so that both genders are always sufficiently represented on the Board.

The Board of Directors in 2025: Olli Hyppänen, member from 23 April 2025 and Chair from 26 May 2025; Tero Ylinenpää, Chair until 26 May 2025, thereafter member and Vice Chair; Ilkka Sydänmetsä, Vice Chair until 26 May 2025 and member from 26 May 2025; Jan Montell, member until 28 February 2025; Anna-Maria Ronkainen, member until 23 April 2025; Leena Arimo, member.

The Board was reduced from five to four members in 2025. At the end of the year, women accounted for 25% of Board members (one in four); in previous years, 20–40% of Board members have been women.

5.2 Board independence (G2)

Kontiotuote Oy does not restrict the CEO from serving as a member or Chair of the Board. However, in line with good governance, the CEO has not served as a member or Chair of the Board. The CEO serves as

Chair of the Board of the subsidiary Kontio Hus Ab. Two thirds of Kontiotuote Oy's Board members are independent external experts.

5.3 Incentivised pay and sustainability targets (G3)

Sustainable operations and carbon neutrality are critical success factors for the company. The company develops its operations comprehensively in relation to these critical success factors, as they have

a direct impact on the company's profitability. Currently, the remuneration system is linked to the company's profitability.

5.4 Collective bargaining coverage (G4)

Kontiotuote Oy is a member of the Finnish Woodworking Industries (Puuteollisuus ry). The employers' federation has negotiated the collective agreements for the log and CLT sectors with the Industrial Union (Teollisuusliitto, workers) and the

Trade Union PRO (salaried employees). Union membership is voluntary for employees.

Collective bargaining coverage	2023	2024	2025
Workers	63%	69%	55%
Salaried employees	24%	20%	21%

Table 5.4 Collective bargaining coverage (based on membership fees paid through the company).

5.5 Supplier code of conduct (G5)

Kontiotuote Oy's framework agreement defines the applicable laws and regulations, quality requirements, product origin and product safety.

At the end of 2025, framework agreements were in place with 24 of the 40 main suppliers of building materials, i.e. coverage of 60%. In euro terms, Kontiotuote Oy's framework agreements covered

EUR 14.2 million of EUR 16.1 million at the end of 2025, i.e. 88% including sawn timber and log suppliers (2024: 74%).

The products of log and sawn timber suppliers are PEFC-certified. Supplier cooperation is also governed by Kontiotuote Oy's Code of Ethics for supplier cooperation.

5.6 Ethics and anti-corruption (G6)

Kontiotuote Oy has established a Code of Ethics. Personnel have been trained in the Code of Ethics, and it is binding on all employees of the company. Reviewing the Code of Ethics is part of the onboarding plan, and the Code is available to all personnel on Kontio's intranet.

In addition to our own personnel, ethical guidelines have been drawn up for supplier cooperation and for agents. The guidelines have been provided to all existing suppliers and agents and are reviewed with all new suppliers and agents.

5.7 Data privacy (G7)

Kontiotuote Oy complies with the GDPR. Personnel registers, their processors and other related information can be found in the EasyGDPR service.

The information is also available on the company's website. The company keeps the information up to date.

5.8 ESG reporting (G8)

Information relevant to Kontiotuote Oy's business is published in the sustainability report. Information

related to permit conditions is reported to the relevant authorities.

KONTIO

Kontiotuote Oy

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