



**KOSKISEN**

Laadusta tekijä tunnetaan.

# Sustainability programme

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# We use natural resources wisely and promote biodiversity

**Wise use of natural and forest resources ensures the availability of raw materials and the acceptability of wood use in the future**

*ESRS E4: Biodiversity and ecosystems*

## Sustainable forestry

- Wood sourcing and forestry services in accordance with best practices
- Taking into account operations-supporting ecosystem services
- Social impacts in forestry and timber sourcing

## Biodiversity

- Protecting and promoting biodiversity in accordance with Finnish Sawmills Association forest environment programme in forestry and timber procurement
- Information, training and communications: increasing knowledge regarding sustainable forestry and biodiversity
- Contributing to sustainable forestry by means of transparent stakeholder collaboration (local, forest owners, nature organisations, partners)

Focus area	Theme	Objectives	KPI	KPI target Base year 2022	Year 2023	Year 2024
We use natural resources wisely and promote diversity	Sustainable forestry	<b>2024:</b> Availability of high-quality, certified Finnish wood	% of certified wood raw material	88% (2022: 81%)	84,5%	86,6%
	Biodiversity	<b>2024:</b> Timber sourcing in accordance with the forest environment programme	Monitoring in accordance with the forest environment programme	100%	-	Reporting from 2025
		<b>2024:</b> Increasing expertise	Extensiveness of diversity training - Own timber procurement personnel - Subcontractors	100%	-	100% 85%



# We mitigate climate change and adapt to the future

**Climate action is at the heart of creating value and competitiveness as well as helping our customers become successful**

*ESRS E1: Climate change*

## Reducing climate emissions

- Reducing energy consumption and improving energy efficiency
- Reducing direct emissions from own operations (Scope 1 and 2)
- Reducing value chain emissions (Scope 3)

## Wood products as carbon sinks – carbon handprint

- Climate-efficient products and solutions: increasing our customers' carbon footprint with long-lasting wood products
- Positive climate impacts: renewable raw materials, reuse and recycling
- Understanding, measuring and reducing the environmental impact during the product's life cycle; reducing the product-specific carbon footprint



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Focus area	Theme	Objectives	KPI	KPI target Base year 2022	Year 2023	Year 2024
We mitigate climate change and adapt to the future	Reducing climate emissions	<b>2024:</b> Energy efficiency and reducing energy consumption	Energy intensity MWh/m <sup>3</sup>  Energy intensity MWh/lv	- 5% (2022: 0.60) - 5% (2022: 1,143 MWh/MEUR)	+ 10% + 18%	-10% -4,4 %
		<b>2024:</b> Increasing the share of renewable energy	% of renewable energy	Heat 99% (2022: 96%)	97%	97%
		<b>2024:</b> Reducing emissions from our own operations	Scope 1 + 2	-50 % (2022: 22 252 tCO <sub>2</sub> eq.)	- 6% (market-based)	-72% (market-based)
		<b>2025:</b> Reducing value chain emissions	Scope 3	- 20 % (2022: 166,104)	- 6%	-4,5%
	Wood products as carbon sinks – carbon handprint	<b>2024:</b> Increasing the carbon footprint tCO <sub>2</sub> -eq	Carbon dioxide bound to products tCO <sub>2</sub> -eq	+30 % (2022: 310 754)	+ 3%	-12,4%



# We invest in sustainable circular bioeconomy solutions

**Wise use of natural and forest resources, creating first-grade circular bioeconomy solutions and wood products**

*ESRS E5: Circular economy*

## Material flows

- Efficient and optimised use of wood and other raw materials (material efficiency)

## Circular economy in our own operations and value chain

- Increasing the processing rate of wood by-streams and using recycled materials as value-added products
- Innovating new circular economy solutions in collaboration with our stakeholders
- Quality and environmental certificates for products and services

Focus area	Theme	Objectives	KPI	KPI target Base year 2022	Year 2023	Year 2024
We invest in sustainable bioeconomy solutions	Material flows	<b>2024:</b> Efficient and optimised use of wood raw materials	Wood utilisation efficiency %	Wood raw material efficiency for long-lasting wood products 60% (2022: 55%)	52%	50%
	Circular economy in our own operations and value chain	<b>2024:</b> Increasing the use of recycled materials in chipboard production	Share of recycled materials of the chipboard raw materials	Share of recycled materials of the chipboard raw materials 5% (2022: 0)	0	0
		<b>2024:</b> Innovating new circular economy solutions	Allocation of product development contributions to the development of circular economy solutions	Increasing the R&D resources (EUR) by +10% (2022: EUR 0.3 million)	EUR 0.5 million	EUR 0.3 million



# We are an attractive and fair employer

**The key to Koskisen's success are  
Koskisen's healthy and diverse  
employees working in a safe and  
secure work environment**

*ESRS SI: Our own work force*

## Occupational health and safety

- Bringing occupational health and safety towards the zero-accident goal

## Well-being and expertise

- Well and healthy employees
- Developing our employees' expertise
- Equal working environment
- Responsible and reliable employer

Focus area	Theme	Objectives	KPI	KPI target Base year 2022	Year 2023	Year 2024
<b>We are an attractive and fair employer</b>	Occupational health and safety	Reducing accidents	Accident frequency LTA1	5 (2022: 19.40)	17.90	9.7
	Well-being and expertise	Well and healthy employees	<ul style="list-style-type: none"> <li>Overall rating for the well-being at work survey</li> <li>Well-being at work survey response rate</li> </ul>	4 (2022: 3.85)  90% (2022: 76)	3.93 82.2%	3.81 78%
		Developing our employees' expertise	Training hours/person	18h/person (2022: 11.48)	12.58	8.15
		Equal working environment	Increasing diversity, equality and inclusion awareness through internal training	100% training completion rate	-	A new target as of 2024

# Basis of operations

We take into account the environment, human rights, local communities, networks and the entire supply chain in our management practices and business operations





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