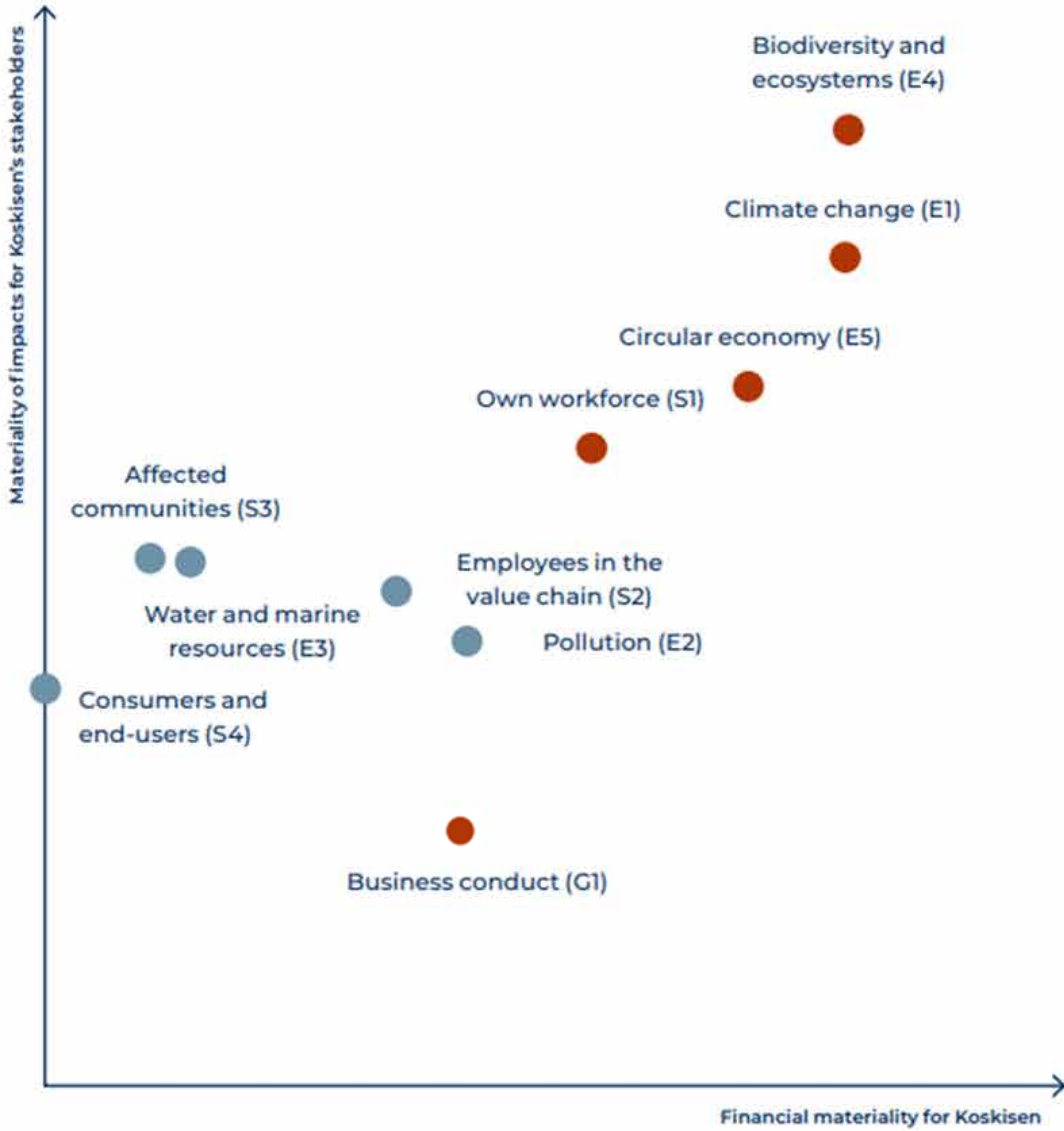




KOSKISEN

Sustainability programme

MATERIALITY MATRIX



- Related to Koskisen's material sustainability aspects
- Not found material for Koskisen so far

- **Biodiversity and ecosystems (E4)**
The impacts of wood raw material procurement and risks related to biodiversity development on the availability of raw material
- **Climate change (E1)**
Carbon sequestration in wood products, operational emissions, energy consumption and climate issues related to wood raw material procurement
- **Circular economy (E5)**
Renewable raw materials, impacts and regulatory risks related to side streams, use of recycled materials and use and availability of other key resources
- **Own workforce (S1)**
Koskisen's position as a significant local employer, the impacts and risks associated with freedom of association and the health and safety of employees
- **Business conduct (G1)**
- **Pollution (E2)**
- **Affected communities (S3)**
- **Water and marine resources (E3)**
- **Employees in the value chain (S2)**
- **Consumers and end-users (S4)**

Although all sustainability topics are important for Koskisen, and the activities avoid causing harm to any stakeholders, some of the topics were found to be non-material in the ESRS sense so far.

The ESRS defines primary users of general-purpose financial reporting (existing and potential investors, lenders and other creditors) as users of sustainability statements. Therefore, Koskisen's material sustainability aspects concern topics which, in the light of current knowledge, are considered material to a holistic understanding of Koskisen's value creation.



Sustainability programme





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 2027 (Base year 2022)	Year 2023	Year 2024	Year 2025
ESRS E4	Sustainable forestry	2024: Availability of high-quality, certified Finnish wood	% of certified wood raw material	88% (2022: 81%)	84.5%	86.6%	91.5 %
	Biodiversity	2024: Timber sourcing in accordance with the fores environment programme	Monitoring in accordance with the forest environment programme	100%	-	Reporting from 2025	63.5 %
		2024: Increasing expertise	Extensiveness of diversity training - Own timber procurement personnel - Subcontractors	100%	-	100% 85%	97 % 88 %

We use natural resources wisely and promote diversity

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

KPI



Focus area	Theme	Objectives	KPI	KPI target 2027 (Base year 2022)	Year 2023	Year 2024	Year 2025
ESRS E1	Reducing climate emissions	2024: Energy efficiency and reducing energy consumption	Energy intensity MWh/m ³	- 5% (2022: 0.60)	+ 10%	-10%	-18.3 %
			Energy intensity MWh/lv	- 5% (2022: 1,143 MWh/MEUR)	+ 18%	-4.4 %	-10.3 %
		2024: Increasing the share of renewable energy	% of renewable energy	Heat 99% (2022: 96%)	97%	97%	98 %
		2024: Reducing emissions from our own operations	Scope 1 + 2	-50 % (2022: 22 252 tCO ₂ eq. market-based)	- 6%	-72%	-70 %
		2025: Reducing value chain emissions	Scope 3	- 20 % (2022: 166,104)	- 6%	-4.5%	+ 11.2 %
	Wood products as carbon sinks – carbon handprint	2024: Increasing the carbon footprint tCO ₂ -eq	Carbon dioxide bound to products tCO ₂ -eq	+30 % (2022: 310 754)	+ 3%	-12.4%	+ 15.4 %

We mitigate climate change and adapt to the future



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 2027 (Base year 2022)	Year 2023	Year 2024	Year 2025
ESRS E5							
We invest in sustainable bioeconomy solutions	Material flows	2024: 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%	48 %
	Circular economy in our own operations and value chain	2024: 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	0,24 %
		2024: 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	EUR 0.1 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 S1: 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



KPI



Focus area	Theme	Objectives	KPI	KPI target 2027 (Base year 2022)	Year 2023	Year 2024	Year 2025
ESRS S1	Occupational health and safety	Reducing accidents	Accident frequency LTA1	5 (2022: 19.40)	17.9	9.7	15.7
We are an attractive and fair employer	Well-being and expertise	Well and healthy employees	<ul style="list-style-type: none"> Overall rating for the well-being at work survey Well-being at work survey response rate 	4 (2022: 3.85)	3.93	3.81	3.80
				90% (2022: 76)	82.2%	78%	73 %
		Developing our employees' expertise	Training hours/person	18h/person (2022: 11.48)	12.58	8.15	10
		Equal working environment	Increasing diversity, equality and inclusion awareness through internal training	100% training completion rate	-	Training was not yet available in 2024	Training was not yet available in 2025

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





KOSKISEN

Laadusta tekijä tunnetaan.