ESG REPORT

Startecon Oy

VS Voluntary Sustainability Report

Basic and Comprehensive Modules

DRAFT VERSION OF UPCOMING STANDARD

Version 2026-10-05

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1 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 VS standard.

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

2 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 tCO_2e. 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.

3 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 and fatalities.
  - 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.

3.1 B1: Basis of preparation

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

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

The VS standard is based on the European Sustainability Reporting Standards (ESRS) with the exception of legal reporting obligations as the standard is voluntary. To fulfill the standard requirements, the basic module must be fully completed.

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	YES
Comprehensive Module	YES
Individual basis	YES
Consolidated basis	

Table 2. will state all companies and subsidiaries taken into account in this report. If the report is done on individual basis, the company should list the legal information of the company and more specifically list the company's sites in table 4.

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 (headcount)	3
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	60.382181, 25.101884
Remote work home office	Harjalinnuntie 2	01450	Vantaa	Finland	60.357735, 25.073065

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. If an item of 'if applicable' disclosure is omitted, it is assumed that that item is not applicable to the undertaking.

Table 6. Disclosures omitted.

Omitted disclosures due to being deemed classified or sensitive	
Disclosure name	**Reason**
Partly or full tables: 17.-19., 23., 25., 29., 31.-38., 41., 44.	Not applicable to the company

3.2 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**	**Targets and/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).

The company shall state its practices and policies mitigating negative impacts or enhancing positive impacts in table 8 and provide further information in C2.

Table 8. Short descriptions of current actions and plans.

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

3.3 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. These data points are voluntary for undertakings with 10 or less employees.

Energy consumption is based on provider's information. Energy consumption 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	0,000	2,024
Heating	5,985	0,665	6,650
Cooling	0,000	0,000	0,000
Fuels	0,000	0,000	0,000
Other	0,000	0,000	0,000
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 GHG calculation information.

Greenhouse gas (GHG) emissions		
Scope 1		**tCO_2e**
Fuel-based company vehicles	Fuel consumed x fuel emission factor	0,00
Distance-based vehicles	Driven distance x vehicle emission factor	0,00
Natural gas or oil used for heating	Fuel consumed x fuel emission factor	0,00
Refrigerant leakages	Refrigerant leaked x emission factor	0,00
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	0,00
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)	5293,00
Employee commuting	Distance x 2 x workdays x emission factor	314,90
Purchased goods & services	All goods and services' emissions calculated (e.g. Raw materials, subcontractors)	Unavailable
Capital goods	Machinery, furniture, renovations	-
Waste management	Mixed, recycled, etc. Waste quantity x waste-type specific emission factor	34,40
Upstream leased assets	Can be counted e.g. office area x energy intensity x emission factor	593,11

Greenhouse gas (GHG) emissions		
	OR Annual rent x real estate emission factor	
Provider-reported Cloud and AI services	Cloud emissions reported by the provider of the service OR actual usage x emissions factor	24,80
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 (tCO_2e)	0,000
Scope 2 (tCO_2e)	0,021
Scope 3 (tCO_2e)	6,627
Total (tCO_2e)	6,647
GHG intensity	0,033

3.4 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.

Table 13. Pollutant description.

Pollutants		
Name	**Emission (kg)**	**Medium**
-	-	-

3.5 B5: Biodiversity

Operation sites in or near a biodiversity sensitive area.

Biodiversity sensitive areas (BSA) are defined by special nature protection regulations 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 and locations.

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

3.6 B6: Water

This chapter describes total water consumption and withdrawal. These data points are voluntary for undertakings with 10 or less employees.

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 15. below.

Table 15. Water withdrawal.

Water withdrawal	
Measurement period	FY2026, 1.7.2025-30.6.2026
Total for all locations (m^3)	67,2*
From high water stress areas (m^3)	0,0

* 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 16. below.

Table 16. Water consumption.

Water consumption	
Measurement period	-
Total for all locations (m^3)	-
From high water stress areas (m^3)	-

3.7 B7: Resource use, circular economy, and waste

This chapter states material usage, recycling, and waste generation. These data points are voluntary for undertakings with 10 or less employees.

Tables 17.-19. list the material flow 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 17. Waste management is company-specific with the exceptions of co-working spaces which might have more varied results due to generalizations.

Table 17. Waste generation.

Non-hazardous waste			
Type (EWC)	**Generated (t)**	**Recycle or reuse (t)**	**Disposal (t)**
Mixed/solid	0,05	0,00	0,05
Recyclable	0,03	0,03	0,00
Organic	0,00	0,00	0,00

All waste categorized hazardous have hazardous properties listed in 2008/98/EC Annex III[5] which are listed to table 18. More about waste classification system in EU can be found from Commission notice on technical guidance on the classification of waste[6].

Table 18. Hazardous waste generation.

Hazardous waste			
Type (EWC)	**Generated (t)**	**Recycle or reuse (t)**	**Disposal (t)**
20 01 35* (e-waste)	0,00	0,00	0,00

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 in table 19.

Table 19. Key materials.

Key materials for operations	
Material/component	**Annual mass-flow**
-	-

The company can state possible circular economy principles in table 20.

Table 20. 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

3.8 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 21. 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 21. Employee statistics.

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

Table 22. 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 22. Employees by gender.

Number of employees by gender	
Country	**Number of Employees**
Male	3
Female	2
Other	0
Not registered	0
Total	5

Table 23. states country of employment for company Employees if operations take place in more than one country. 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 23. Countries of employment.

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

3.9 B9: Workforce - Health and safety

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

The information regarding work related accidents is presented in table 24. Fatalities resulting from work-related accidents and ill health are reported below.

Table 24. Accidents.

Work-related accidents and fatalities		
Specification	**FY2026**	**FY2025**
Accidents	0	**-**
Fatalities resulted from accidents and ill-health	0	-

3.10 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 25. 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 shall be disclosed if EU or national law already requires from the company. 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 %.

Annual training hours state the company's contribution to professional development on its Employees.

Table 25. Remuneration.

Remuneration	
Bargaining agreement(s)	Collective agreement of the IT service sector
Collective bargaining agreements (% of employees)	100%
Minimum wage (county/agreement)	1454,25-2475,75
Wages above minimum wage (% of employees)	Undisclosed
Pay gap	Undisclosed
Average number of training hours per employee	40

3.11 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 26. 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 26. Corruption and bribery.

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

4 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.
  - C9 – Gender diversity ratio in the governance body

4.1 C1: Strategy

This chapter is about the company's business model and sustainability-related initiatives. These data points are voluntary for undertakings with 10 or less employees.

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.

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

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

Table 27. refers to table 7 and 8 in B2. Table 27. 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 27. 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	-	-	-	-

4.3 C3: GHG reduction targets and climate transition

Emission targets and transition planning including Scope 3 data considerations within reason.

Specific calculations of GHG emissions are presented in C3, targets, reduction amount and carbon credits are stated below in tables 28. And 29. Emission calculation data points presented in tables 30. and 31. are voluntary for undertakings with 10 or less employees.

Table 28. Carbon footprint reductions.

Carbon footprint reduction targets (tCO_2e)				
Area	**CO_2e baseline in FY202x**	**CO_2e in reported FY202x**	**Target for FY202x**	**Reduction**
Scope 1	0,000	0,000	0,000	0,000
Scope 2	0,021	0,021	0,010	0,011
Scope 3	6,627	6,627	3,000	3,627
Carbon credits	0,000	0,000	3,010	0,000

If the company has targets for specific greenhouse gases it shall state so in table 29.

Table 29. Specified greenhouse gas targets.

Other GHG reduction targets (t)				
Emission	**CO_2e baseline in FY202x**	**CO_2e in reported FY202x**	**Target for FY202x**	**Reduction**

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 30.

Table 30. Greenhouse Gas reduction plan.

GHG reduction actions (tCO_2e)		
Category	**Action plan**	**Expected reduction**
Business travel	Minimizing short business trips	3,000
AI use	Curtailing unproductive utilization of AI services	0,100
Energy	100 % renewable energy	0,100

If the company operates in high climate impact sectors, it shall provide more information about a transition plan for climate change mitigation in table 31.

Table 31. Climate change mitigation.

Climate change mitigation transition plan		
Adoption date	**Target year**	**Key targets**
Description:		

4.4 C4: Climate risks

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

Tables 32-37. 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. These data points in tables 32.-37. are voluntary for undertakings with 10 or less employees.

Table 32. Chronic hazards.

Chronic hazards					
Where	**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 33. Acute hazards.

Acute hazards					
Where	**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 34. Climate-related transition events.

Climate-related transition events					
Where	**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 35. 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 36. 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 37. 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 38. notes climate change adaptations implemented by the end of FY2027.

Table 38. Adaptation.

Adaption actions	
Climate-related hazard or transition event	**Short description of adaptation**

The undertaking may disclose the potential adverse effects of climate risks that may affect its financial performance or business operations in the short, medium or long term, indicating whether it assesses the risks to be high, medium, low.

4.5 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 39. Below. Employee turnover rate is voluntary for undertakings with 10 or under employees.

Table 39. 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
Employee turnover rate	-

4.6 C6: Human rights policies and processes

Policies covering forced labour, child labour, and discrimination. These data points are voluntary for undertakings with 10 or less employees.

The company has code of conduct/human rights policy, and its sections are determined below in table 40.

Table 40. 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
Other*	YES

*The company has young workers' policy

The company has grievance mechanism(s) and due diligence processes which are described in table 41.

Table 41. Grievance and human rights.

Grievance mechanisms, human rights policies and processes	
Mechanism/policy/process name	**Description**

4.7 C7: Severe negative human rights incidents

This chapter is about reporting confirmed incidents and remedial actions taken. These data points are voluntary for undertakings with 10 or less employees.

If company has any human rights violations reported in its' own workforce or value chain, they are specified under tables 42.-44. Confirmed incidents can be legal action, registered complaint or instance of non-compliance identified through established processes. Tables 42.-44. Datapoints are voluntary for companies with 10 or under employees.

Table 42. 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
Other?	NO

Table 43. 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

Table 44. Actions addressing human rights incidents.

Actions to address incidents	
Incident	**Action**

4.8 C8: Revenues from certain activities

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

Fossil fuels are defined in Regulation (EU) 2018/1999[8] in Article 2 while chemical production is defined in Section C Division 20.2 of Annex I to Regulation (EU) 2023/137[9]. If the company has revenues derived from these activities, the revenues are stated below in table 45.

Table 45. Sensitive sector revenues.

Revenues from certain sectors	
Sector	**Revenue (in Euro)**
Prohibited weapons industry (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	0
Cultivation and 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

4.9 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 46. below.

The gender diversity ratio in the governance body is x=Females/Males. Calculation method is based on the requirements in the EU Sustainable Finance Disclosure Regulation[11] (SFDR).

Table 46. Governance.

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

5 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.

6 Sources

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11. EU Sustainable Finance Disclosure Regulation Available: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32023R0363

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