

Sustainability Report / ESG Report

OY DAREKON LTD.

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1. Introduction

The EU Corporate Sustainability Reporting Directive (CSRD) establishes common requirements for corporate sustainability reporting, and its principles also guide voluntary reporting practices. This sustainability review for the financial year 1 January 2025–31 December 2025 has been prepared on a voluntary basis. Its purpose is to describe the company's material sustainability topics and the progress of its sustainability work.

The report has been prepared in accordance with the revised ESRS draft published in November 2025 (Draft Simplified ESRS). It does not constitute a sustainability report as defined by the Finnish Accounting Act and has not been subject to external assurance. Although there is no statutory reporting obligation, the company aims to develop its sustainability reporting in a proactive and transparent manner. This review provides a foundation for the continuous development of Oy Darekon Ltd's sustainability work and supports communication with its stakeholders.

2. ESRS 2 – General Disclosures

2.1 BP-1 – Basis for preparation of the sustainability statement

Oy Darekon Ltd. is a Finnish contract manufacturer in the manufacturing industry, specializing in industrial electronics and sheetmetal production. Darekon's sustainability statement is founded on the following procedures:

- Darekon operates under ISO 14001-certified environmental management systems, investing in energy efficiency, renewable energy, and waste reduction. The company monitors and reports greenhouse gas emissions (Scope 1, 2, and 3).
- Social sustainability has been defined using risk analysis of our own personnel and employees in the value chain, as well as based on measured data.
- The company adheres to a robust Code of Conduct based on UN Global Compact principles, emphasizing transparency, anti-corruption, and responsible sourcing. Ethical practices are expected throughout the supply chain.
- The value chain has been carefully defined using the company's own data sources and taking into account the relevant GHG sources.

Darekon's ESG work is defined by the Accounting Act, CSRD Directive, ESRS standards, CSDD Directive, and EU Taxonomy Regulation. The company follows the GHG Protocol and LCA guidelines for product-specific calculations. ESG processes include risk assessment, double materiality analysis, data collection, and stakeholder communication, with regular verification and reporting by the ESG Manager.

Oy Darekon Ltd.'s sustainability report has been prepared in accordance with the European Sustainability Reporting Standards (ESRS) approved by the European Commission, based on the amended recommendations issued by the European Financial Reporting Advisory Group (EFRAG) (Draft Simplified ESRS). The report aligns with the principles of the Double Materiality Assessment (DMA), ensuring that material topics related to environment, society, and governance have been identified and assessed in accordance with ESRS 1.

No transitional provisions have been applied in the sustainability report.

The sustainability report corresponds to the corporate structure presented in the financial statements. Oy Darekon Ltd is the parent company of Darekon Sp. z o.o., Darekon AB, Mondex Oy and Ylivieskan Kettukallionkatu 4 Oy, which together form a group. As the financial statements are prepared at the group level, the sustainability report also covers the group level.

2.2 BP-2 - Specific information if the undertaking uses phasing-in options

Darekon has not utilized phase-in options in its sustainability statement. All reported sustainability topics can be found in Table 24.

2.3 GOV-1 – The role of the administrative, management and supervisory bodies in relation to sustainability

Oy Darekon Ltd's administrative, management, and supervisory bodies include the Board of Directors, executive leadership team, and site-specific managers. The Board comprises three (3) members, none (0) of whom are employed by the company. One member is women, resulting in a gender ratio of 33%. The board's expertise spans for business, sales, administration and ESG.

The governance bodies assess and ensure the availability of appropriate skills and expertise through the company's due diligence process. This includes contributions from risk management professionals and governance experts. Topics related to risk management are reviewed by the Board, which evaluates and confirms planned actions. External HR assistance is also utilized to support planning alongside internal staff.

Oversight responsibilities are distributed across various governance bodies depending on the nature of the topic. Environmental impacts are assessed by the environmental team, social impacts by the HR department, and economic impacts by the finance department. These responsibilities are not delegated to external bodies but remain within the company's internal governance structure to take into account e.g. relevant policies. Each governance body is responsible for setting its own sustainability-related targets based on the specific impact, risk, or opportunity it addresses. The overall responsibility for the sustainability report is the CEO who has confirmed all targets and reported them to the board of directors.

Governance bodies incorporate material impacts, risks, and opportunities into strategic decision-making, major transactions, and risk management processes through a unified risk management framework applied across the entire organization. This integrated approach ensures that all relevant variables are systematically identified and assessed. Trade-offs associated with these topics are considered during oversight, supporting a balanced and informed approach to sustainability and business strategy.

2.4 GOV-2 – Integration of sustainability-related performance in incentive schemes

Oy Darekon Ltd. has not implemented a remuneration framework that is linked to sustainability topics and applies to the administrative, management and supervisory bodies.

2.5 GOV-3 – Statement on due diligence

Oy Darekon Ltd. has integrated sustainability due diligence into its governance structures, strategy, and business model. This ensures that sustainability considerations are systematically addressed across decision-making processes and operational planning. The approach to due diligence is based on the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct.

The company actively engages with affected stakeholders, including employees, local communities, and supply chain partners. This engagement is essential for understanding the real-world impacts of its operations and for informing responsive actions. More information can be found in chapter SBM-2.

Oy Darekon Ltd. identifies and assesses actual and potential negative impacts on people and the environment that are connected to its operations, products, and services through Double Materiality Assessment in the reporting period (see chapter IRO-1 for more information). The assessment covered the whole value chain for Oy Darekon Ltd. and includes impacts arising through upstream and downstream business relationships which are addressed in Table 3 in chapter IRO-2. The company takes appropriate action to prevent, mitigate, remediate, or bring to an end the identified negative impacts.

Oy Darekon Ltd. monitors and evaluates the effectiveness of its due diligence efforts. This includes tracking progress on mitigation and remediation measures and adjusting strategies where necessary to improve outcomes.

Table 1. Oy Darekon Ltd.s core elements of the due diligence process based on each material topical standard.

Elements of due diligence	E1 Climate change	S1 Own workforce	G1 Business Conduct	Chapter
Integrating the due diligence process into governance, strategy and business model	Sustainability performance and risk management are embedded in governance under the ESGQ Manager. Climate risks and carbon footprint trends are reported to the executive team and board. Darekon's materiality analysis prioritizes E1 carbon footprint in strategic goals, driven by customer requirements. Risk management spans the entire value chain, assessing impacts on products, services, and relationships. Group and product-level calculations (Scopes 1-3) follow the GHG Protocol. Audit trail systems (ToFuture/Monitor) ensure data integrity and transparent reporting.	Governance body takes own workforce into account in decision making and makes appropriate changes to strategy and business model based on the results of risk assessment process.	The Board oversees sustainability. The ESGQ Manager implements G1 processes and reports to leadership. Darekon's ESG strategy and roadmap align with corporate values, embedding governance principles and risk management across HR, procurement, and sales. Double materiality analysis underpins risk and opportunity identification. DDD and DMA processes assess value chain risks, while the Code of Conduct, anti-corruption measures, and whistleblower channels ensure ethical business practices.	GOV-2
Interaction with affected stakeholders	Darekon collects feedback from customers and other stakeholders as part of risk management. Feedback is regularly reported to the group's executive management and governing bodies. Internal communication: Intranet, Meetings, staff briefings. External communication: Website, customer magazines, trade fairs. Collaborative projects with customers focus on improving carbon footprint management, along with direct reporting to customers on the group and product-level carbon footprint.	Own workforce is regularly involved through surveys	Darekon integrates stakeholder interaction into governance through structured feedback and transparent communication. Feedback from employees, customers, and suppliers is collected via surveys, audits, and collaboration projects, and reported regularly to the executive team and board. Governance principles are embedded in procurement guidelines and the Code of Conduct, supported by anti-corruption measures and whistleblower channels. Internal communication uses Intranet and Teams, while external engagement occurs through websites, customer publications, and industry events. These processes ensure ethical business practices, risk mitigation, and compliance with ESRS G1 and CSRD requirements.	SBM-2
Identification and assessment of negative impacts	Darekon applies a structured due diligence process to identify and assess carbon-related risks across operations and the value chain. Using double materiality analysis and risk scoring (severity and likelihood), the company prioritizes high-impact areas such as Scope 1-3 emissions and energy use. Actions include supplier engagement,	Double Materiality Assessment Risk management process	Darekon applies a structured due diligence process to identify and assess governance-related risks across operations and the value chain. Using double materiality and risk scoring (severity and likelihood), the company prioritizes issues such as anti-corruption, supplier compliance, and data security. Mitigation includes	IRO-1 GOV-4

	process improvements, and transition plans aligned with climate targets. Monitoring is supported by KPI tracking and audit trail systems to ensure transparency and compliance with ESRS E1		Code of Conduct enforcement, audits, and whistleblower channels, supported by KPI monitoring and annual reviews to ensure transparency and compliance with ESRS G1.	
Implementing measures to prevent or mitigate negative impacts	Darekon implements a comprehensive climate strategy to prevent and reduce negative impacts. Actions include energy efficiency upgrades, renewable energy adoption, and Scope 1-3 emissions tracking under the GHG Protocol. High-risk areas are prioritized through risk scoring, with mitigation plans documented and monitored. Audit trail systems ensure transparency, supporting Darekon's transition plan toward carbon neutrality by 2035.	The management team and HR department are responsible for planning and implementing the actions.	Darekon enforces its Code of Conduct and governance policies through anti-corruption training, whistleblower protection, and supplier compliance audits. High-risk issues are prioritized using a risk scoring system, with mitigation plans documented and monitored. KPI tracking and regular reporting to management ensure transparency and compliance with ESRS G1.	E1-5 S1-3 G1-2
Monitoring and communicating the effectiveness of these measures	Darekon tracks the effectiveness of carbon reduction actions through KPI monitoring in ToFuture and Monitor systems, supported by audit trails for data integrity. Mitigation performance is reviewed semi-annually and monthly for high-risk areas, with results documented and reported to management and the board. Communication occurs via internal channels (Intranet, Teams) and external platforms (website, customer publications), ensuring transparency and compliance with ESRS E1.	Monitoring is carried out by the management team, which reports the results to the board of directors.	Darekon evaluates the effectiveness of governance actions through KPIs, compliance audits, and whistleblower reporting. Results are reviewed regularly and communicated via internal channels and ESG disclosures, ensuring transparency and continuous improvement in line with ESRS G1 requirements.	GOV-1 GOV-4 E1-6 S1-4 G1-3

2.6 GOV-4 – Risk management and internal controls over sustainability reporting

Oy Darekon Ltd's sustainability reporting is an integral part of the company's corporate responsibility compliance process.

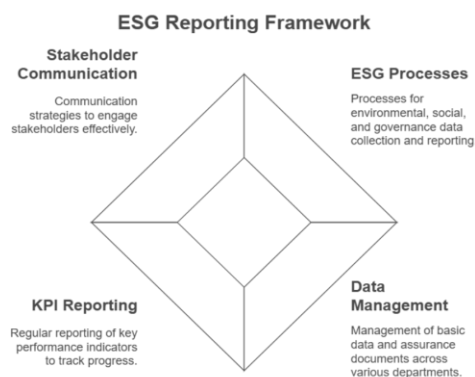
It supports the management of risks related to the environment, human rights, and the supply chain, while also enhancing the predictability of business operations. During the reporting period, Oy Darekon Ltd further advanced its risk management process, which is based on a risk management policy maintained by the Risk Management Steering Group and aligned with the company's annual governance cycle. The risk matrix is updated regularly and will be reviewed every half year in the upcoming financial year.

The double materiality assessment was conducted as a separate process. However, in the next financial year, the risk management process will be revised to more comprehensively incorporate subtopics aligned with the ESRS topical standards. This will facilitate the annual review and ensure it becomes an integrated part of the company-wide risk management calendar. The double materiality assessment will be updated as needed.

Data integrity and accuracy are ensured by including all material data points in the reporting process and verifying during data collection that sources and responsible individuals are defined for each data point. The accuracy of estimations is validated through calculation models and the correctness of assumptions, particularly in areas such as emissions accounting. For data validation, internal expert teams review the information prior to the publication of the report.

The completeness of value chain data is assessed based on the coverage of supply chain and customer interface information. Reporting readiness is ensured through timely data collection and validation in accordance with the reporting schedule. The ESG Reporting Framework guides the process based on the annual plan, and the audit trail is secured through the internal governance system, where all steps and responsible individuals are documented.

Figure 1. ESG Reporting Framework



2.7 SBM-1 – Strategy, business model and value chain

Oy Darekon Ltd. operates as a contract manufacturer for Cleantech, Advanced Industry, Aerospace&Defence and MedTech sectors. During the reporting period, Oy Darekon Ltd.'s business model and strategy were based on strong customer orientations, Industry growth opportunities and price competition. The strategy lines during the reporting period were customer focus, operational excellence through digitalization and continuous improvement, sustainability, and responsible growth and internationalization. The connection between the key elements of Oy Darekon Ltd.'s business model, strategy, and value chain with impacts, risks, and opportunities—categorized by topical standards—is described in section IRO-2, table 3.

The value chain (Figure 2, 3) illustrates the inbound and outbound resources together with Oy Darekon Ltd.'s position within the value chain. It outlines the critical elements of the strategy and the value chain, indicating where Oy Darekon Ltd. identifies, assesses, and responds to impacts, risks, and opportunities related to sustainability matters.

During the reporting period, Oy Darekon Ltd.'s operations were divided into two main areas: electronics - and sheet metal manufacturing, which were managed through distinct business lines. Service offering remained unchanged during the reporting period, focusing on Cleantech, Aerospace&Defence and Medtech markets. These markets were assessed through the lens of all ESRS topical standards. Impacts, risks, and opportunities were identified primarily in relation to manufacturing services, as this statutory function is governed not only by laws and regulations but also by Oy Darekon Ltd.'s internal quality control processes which is in line with ISO 14001. Oy Darekon Ltd. does not offer any products or services that are prohibited in any of the markets in which it operates.

Oy Darekon Ltd.'s most significant sectors are Cleantech, Aerospace & Defense, Medtech and Advanced industry. There is no sector-specific connection to impacts, risks, and opportunities beyond the segmentation of key customer groups mentioned above. This is because the same identification and assessment approaches apply across all sectors in the provision of identical services. Cleantech Sector accounts for 30 % of company's revenue, Aerospace & Defense 20 %, Advanced industry 30 % and Medtech 20 %.

Figure 2. Oy Darekon Ltd.'s value chain

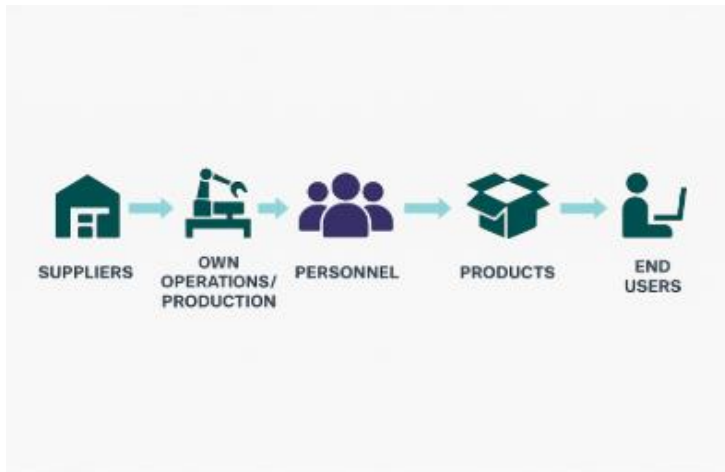
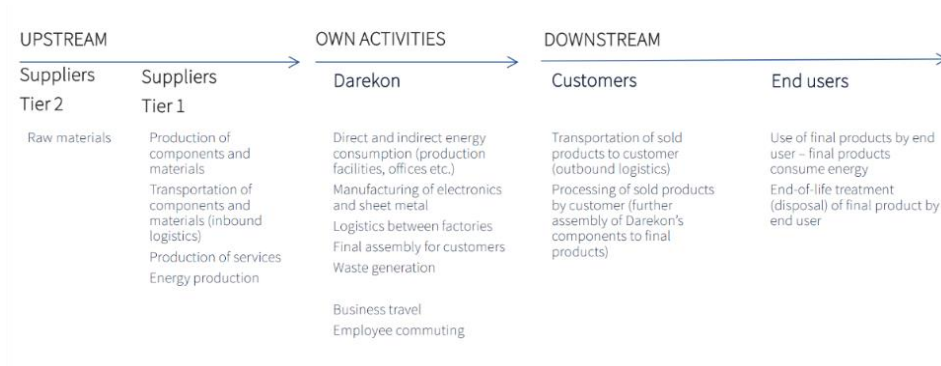


Figure 3. Oy Darekon Ltd.'s value chain from emissions point of view



2.8 SBM-2 – Interests and views of stakeholders

Oy Darekon Ltd. engages with its stakeholders through a diverse set of regular interaction methods aimed at gathering insights to support strategic and business development. The key stakeholder groups include suppliers, employees and clients. Supplier engagement occurs through consistent communication facilitated by a designated liaison. Employees are engaged through surveys, development discussions and anonymous reporting channels. Client input is gathered through end-of-service surveys, targeted interviews, and ongoing relationship-building via client events.

Stakeholder perspectives on the organization's business model and strategy emphasize ethical business conduct. In addition, each stakeholder group highlights themes that are particularly important to them. The suppliers appreciate ethical business conduct, while employees value equal treatment and a supportive work community. Clients, on the other hand, expect high-quality service.

The communication channel for governance, management, and supervisory bodies regarding stakeholder views varies depending on the stakeholder group. However, the role of the facility leaders in informing the board is particularly emphasized. Stakeholder engagement activities have been compiled in Table 2.

Table 2. Oy Darekon Ltd's key stakeholders and engagement.

Stakeholder	Engagement method	Interests and views as they relate to its strategy and business model	Presentation of stakeholder views to governance, management, and supervisory bodies
Clients	Feedback surveys, meetings and anonymous reporting channels	Customers' views support Darekon's strategic priorities: responsible sourcing, local production, quality and traceability, as well as data-driven ESG reporting. Integrating these themes into the business model strengthens competitiveness and stakeholder trust.	Clients' views on sustainability, compliance, and operational priorities are regularly communicated to Darekon's governance and management bodies through structured stakeholder engagement processes. These include periodic ESG and materiality surveys, customer feedback reports, and strategic review sessions. Key insights—such as expectations for responsible sourcing, local production, quality assurance, and transparent ESG reporting—are integrated into board-level discussions and decision-making. This ensures alignment between stakeholder interests and corporate strategy, reinforcing accountability and trust.
Suppliers	Consistent communication facilitated by a designated liaison and anonymous reporting channels	Customers' views support Darekon's strategic priorities: responsible sourcing, local production, quality and traceability, as well as data-driven ESG reporting. Integrating these themes into the business model strengthens competitiveness and stakeholder trust.	Suppliers' perspectives on sustainability, compliance, and supply chain resilience are systematically communicated to Darekon's governance and management bodies. This occurs through supplier audits, ESG questionnaires, and risk assessment reports, which highlight expectations for ethical sourcing, regulatory adherence, and transparent collaboration. These insights are incorporated into strategic planning and board-level reviews to ensure alignment with Darekon's ESG commitments and long-term procurement strategy.
Own workforce	Surveys, development discussions and anonymous reporting channels	Darekon's workforce values a safe and inclusive work environment, continuous skills development, and clear alignment between ESG principles and daily operations. Employees emphasize job stability, transparent communication, and opportunities to contribute to sustainability goals, such as reducing environmental impact and improving social responsibility. They also expect digital tools and efficient processes that support quality and compliance. These interests align with Darekon's strategy of fostering responsible growth, maintaining high operational standards, and integrating ESG into its business model to strengthen long-term competitiveness and employee engagement.	Darekon's workforce prioritizes a safe, healthy, and inclusive workplace, along with job security and opportunities for professional growth. Employees value transparent communication, involvement in sustainability initiatives, and clear links between ESG goals and daily operations. They expect modern digital tools and efficient processes that support quality, compliance, and collaboration. These interests align with Darekon's strategic focus on responsible growth, continuous improvement, and embedding ESG principles into its business model to enhance competitiveness and employee engagement.

2.9 SBM-3 – Interaction of material impacts risks and opportunities with strategy and business model, and financial effects

Oy Darekon Ltd. has identified the key material impacts, risks, and opportunities related to environmental, social, and governance (ESG) matters that influence its strategy and operations. These arise both from Oy Darekon Ltd.'s own activities and its broader value chain, shaping the company's approach to building a sustainable and resilient business model. The interconnections between the core elements of Oy Darekon Ltd.'s business model, strategy, and value chain with these impacts, risks, and opportunities are described in section IRO-2, including a thematic table to avoid overlaps.

Financial impacts were assessed as part of the Double Materiality Assessment and considered across the required short-, medium-, and long-term timeframes. During the reporting period, no significant changes occurred in Darekon's financial position, financial performance, or cash flows based on material impacts, risks, or opportunities.

Even the recognized risk is material, it is not likely that during next reporting period there would be a significant risk of a material adjustment to the carrying amounts of assets and liabilities in the financial statement. The evaluation of the identified business opportunity for the coming years largely depends on the development of market conditions and the geopolitical situation; therefore, providing a precise estimate of its impact on revenue is not advisable.

Resilience analysis was covered during the double materiality assessment, focusing on identifying and evaluating risks and opportunities. The climate-related resilience analysis was conducted in conjunction with the scenario analysis, and the documented resilience assessment was selected based on the time horizon that received the highest scoring. More information can be found in chapter E1-3. No risks were identified as material in the Double Materiality Assessment. However, Oy Darekon Ltd. aims to further develop its risk management processes in the upcoming financial year, with a dedicated resilience analysis considered a potential area for improvement.

2.10 IRO-1 – Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported

Oy Darekon Ltd. conducted its first Double Materiality Assessment (DMA) in 2024, led by the sustainability working group comprising experts from various business lines to ensure a comprehensive perspective. The DMA serves as the foundation for identifying, assessing, prioritizing, and monitoring actual and potential impacts on people and the environment, as well as risks and opportunities that may have financial implications.

The assessment methodology is based on Section 3 of ESRS 1 and Oy Darekon Ltd.'s due diligence process, further detailed in section GOV-3. The materiality assessment combined internal analyses (value chain mapping, risk management, numerical data, policies, strategy, and stakeholder feedback) with external benchmarking and compliance with ESRS standards. All findings and processes were documented and approved by management, ensuring a robust and transparent approach. Impact materiality and financial materiality were assessed over the short (<1 year), medium (1 to 5 years) or long term (over 5 years). The DMA considered Oy Darekon Ltd.'s entire value chain, including nature as a silent stakeholder. As described in section SBM-1, main markets were assessed.

In its assessment, Oy Darekon Ltd. focused on identifying impacts, risks, and opportunities through the lens of its own dependencies. As a result, topics related to the supply chain, workforce, and good governance were particularly emphasized in the evaluation. For a sustainability matter to be considered material, it must be material from either an impact materiality perspective, a financial materiality perspective, or both.

2.11 IRO-2 - Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement

Oy Darekon Ltd.'s activities give rise to actual and potential, both positive and negative material impacts across its own operations as well as its upstream and downstream value chain. These impacts form the basis of the company's key sustainability-related risks and opportunities and are directly linked to Darekon's business model as a contract manufacturer.

Emissions generated by Oy Darekon Ltd.'s operations—and particularly those stemming from the upstream supply chain—create actual negative impacts on climate change. The most significant impacts relate to energy consumption in production facilities and the climate footprint of purchased materials and components. These impacts give rise to both physical and transition risks, including tightening regulation and increased cost pressures.

At the same time, Oy Darekon Ltd. has opportunities to reduce its climate impact. The company's transition to green energy and efforts to improve energy efficiency in its own operations generate actual positive impacts, reduce long-term operating costs, and strengthen alignment with customer expectations. These measures support Oy Darekon Ltd.'s business model, which relies on meeting evolving regulatory and market requirements.

Oy Darekon Ltd.'s workforce faces potential negative impacts related to physical and mental health and safety risks inherent in a production environment. If these risks materialize, they may affect employee wellbeing and operational performance. In addition, inequality or shortcomings in equal treatment can create actual negative impacts for employees and potentially reduce Oy Darekon Ltd.'s attractiveness as an employer. These impacts arise within the company's own operations, where Darekon has full influence over working conditions. Strong HR practices and investments in wellbeing also create opportunities to enhance productivity and employee retention.

A strong corporate culture has the potential to create positive impacts for Oy Darekon Ltd.'s business performance, particularly through long-term, trust-based relationships with customers. These impacts arise both within the company's own operations and in the downstream value chain, where Oy Darekon Ltd.'s reliability and operating principles form an essential part of its customer value proposition.

The material impacts, risks, and opportunities, as well as their position in the value chain and connection to the business model and strategy, are described in table below. The material impacts, risks, and opportunities, as well as their position in the value chain and connection to the business model and strategy, are described in table below.

The list of DRs complied within the sustainability report are disclosed in Table 23 in Appendix.

Other EU legislation connections related to all the datapoints are disclosed in Table 24 in Appendix.

Table 3. Material impacts, risks and opportunities

Type of impact/risk/opportunity	Description	Value chain position	Connection to Oy Darekon Ltd.'s business model and strategy
E1 Climate change			
Actual negative impact	Emissions from Darekon's own operations and especially from upstream value chain contribute negatively to climate change.	Own operations, upstream	Darekon's business model and strategy are closely aligned with combating climate change. Our ISO 14001-certified environmental management system, together with a dedicated environmental program, guides the identification of climate impacts, reduction of emissions, and continuous improvement as part of our core operations. These measures ensure that our production processes, material choices, and supply chain support low-carbon and resource-efficient practices.
Actual positive impact	Darekon's transition to green energy and focus on energy efficiency in own operations mitigate the company's effects on the climate change.	Own operations	
Risk	Changes in extreme weather events are expected to affect the availability of components, potentially leading to increased costs (such as rising raw material prices and supply disruptions) and delays or challenges in product deliveries due to missing components.	Upstream	
S1 Own workforce			
Potential negative impact	Possible negative impacts on employees health (physical or mental) and safety due to accidents or stressful working environment	Own operations	Own personnel is a critical enabler of Oy Darekon Ltd.'s business model and strategy, as the company's value creation is based on expert knowledge, long-term customer relationships, and responsible ways of working. By investing in employee competence, wellbeing, and engagement, Darekon ensures the consistent quality, reliability, and adaptability of its services in line with its strategic objectives.
Actual negative impact	Negative impact due to inequality among own personnel	Own operations	
G1 Business Conduct			
Potential positive impact	A strong corporate culture has a positive impact on a company's profitability, particularly through long-term customer relationships.	Own operations, downstream	Good governance is integral to Oy Darekon Ltd.'s business model and strategy, as it provides the foundation for ethical decision-making, risk management, and long-term value creation. Clear governance structures, transparent processes, and compliance with laws and standards support trust among customers, employees, and other stakeholders. By embedding good governance practices into strategic planning and daily operations, Darekon strengthens business resilience and supports sustainable and responsible growth.

3. E1 Climate change

3.1 E1-1 Transition plan for climate change mitigation

Oy Darekon Ltd. does not yet have a transition plan in place for climate change mitigation. However, Oy Darekon Ltd. confirms that the planning process for such a transition plan will commence during the next financial year. The aim of this initiative is to ensure that the company's strategy and business model are aligned with the transition to a sustainable economy and with limiting global warming to 1.5°C, in accordance with the Paris Agreement and the objectives of the European Climate Law (Regulation (EU) 2021/1119), including achieving climate neutrality by 2050.

3.2 E1-2 Identification of climate-related risks and scenario analysis

The primary objective of the scenario analysis was to identify and evaluate physical and transition risks and opportunities across Oy Darekon Ltd's entire value chain, including upstream, own operations, and downstream activities. The scenario analysis was conducted in accordance with ESRS E1-2 requirements to ensure comprehensive identification and assessment of climate-related risks and opportunities during winter 2026.

The selection of scenarios aligns with ESRS guidance and includes one Paris Agreement-aligned scenario (IEA Net Zero by 2050) for transition risks and opportunities, and physical risk scenarios based on a high-emission scenario (IPCC SSP8.5). The analysis covers three time-horizons: short-term (≤ 1 year), medium-term (1–5 years), and long-term (> 5 years).

The analysis involved compiling a list of climate-related risks and opportunities from internal and external sources. These relate to Oy Darekon Ltd's value chain, critical assets, raw materials, services, stakeholders, and locations. Physical hazards identified as potentially causing risks upstream, in own operations, or downstream included key chronic hazards such as temperature changes, wind patterns, and precipitation changes and types, as well as acute hazards such as storms and floods.

The assessment was conducted by internal experts who evaluated the likelihood and financial impact, including changes in asset value, cash flows, operating margin, and access to capital. Assessment was consistent with Oy Darekon Ltd's double materiality assessment.

The recognized material climate-related risk is 'Changes in extreme weather events are expected to affect the availability of components, potentially leading to increased costs (such as rising raw material prices and supply disruptions) and delays or challenges in product deliveries due to missing components.' as presented in ESRS- 2 Table 3.

3.3 E1-3 Resilience in relation to climate change

Oy Darekon Ltd conducted its climate resilience analysis in winter 2026 to assess the resilience of its strategy and business model to material climate-related risks. The analysis indicates that changes in extreme weather events may affect component availability, potentially increasing costs due to raw material price volatility and supply disruptions and causing delays or challenges in product deliveries. While the direct financial impact is expected to remain limited, repeated disruptions could affect operational continuity over time.

The results of the scenario analysis inform the company's response to these risks. Component availability risks are managed through proactive supply chain risk management, diversified and flexible sourcing arrangements, scenario-based assessments, and adjustments to product specifications or portfolios to enable continuity of production.

Significant uncertainties relate to the timing and severity of extreme weather events, the pace of climate-driven changes in supplier markets, and the future availability and cost of key raw materials.

Oy Darekon Ltd has the capacity to adapt its strategy and business model over the short, medium and long term through financial and operational flexibility, the ability to modify or repurpose product designs, and targeted investments aimed at reducing exposure to supply chain disruptions. Based on the assessment performed, the company considers its strategy and business model to be resilient to the identified climate change-related risks at the reporting date, while recognizing that ongoing monitoring and adaptation remain necessary as climate-related conditions evolve.

3.4 E1-4 Policies related to climate change mitigation and adaptation

Oy Darekon Ltd. has established an environmental policy that guides and promotes the development of more environmentally friendly operations. Policies, actions and targets are viewed in this report at sub-topic level based on material impacts, risks and opportunities. The material sub-topic for topical standard E1 Climate change is climate change mitigation. The policy related to the sub-topic of climate change mitigation includes the company's Environmental Policy. A more detailed breakdown and description of the material impacts, risks, and opportunities and the regarded sub-topics is presented in chapter ESRS 2 IRO-2 Table 3.

The company's Environmental Policy defines the principles and practices that ensure responsible and sustainable operations. It guides employees and management in minimizing environmental impacts, complying with applicable regulations, and supporting the organization's sustainability objectives. Key focus areas include energy efficiency, emissions reduction, resource conservation, promotion of circular economy and environmental responsibility across all business processes.

All Oy Darkon Ltd.'s policies are accessible to employees through internal channels and are included in training programs. The policies apply to the entire workforce without geographical or operational limitations. They concern both the company's own personnel and, where applicable, collaboration with stakeholders, particularly in procurement activities. Oy Darekon Ltd. is committed to complying with the ISO 14001 standard by continuously improving its environmental management system in all its facilities.

Table 4. Oy Darekon Ltd.'s policies related to E1 Climate change

Sub-topic	Name of the policy	Key contents of the policy	Scope (value chain position)	Third-party standards
E1 Climate change mitigation	Oy Darekon Ltd. (n.d.). Environmental policy	Commitment to ISO 14001 compliance, reducing CO ₂ emissions, improving energy efficiency, waste and chemical management, responsible procurement, and promoting employee health and safety.	Applies to all Darekon operations, including production, procurement, logistics, and supplier relationships, covering energy use, emissions, waste management, and occupational health and safety across the entire value chain.	References ISO 14001 environmental management standard and EU environmental regulations.

3.5 E1-5 – Actions and resources in relation to climate change mitigation and adaptation

The company has identified climate change mitigation as a material topic and has initiated several key actions aimed at reducing its Scope 1 and Scope 2 greenhouse gas emissions.

These actions include transitioning to renewable electricity in offices where energy contracts are under the company's control, improving energy efficiency in IT infrastructure, and optimizing heating and cooling systems in leased premises where feasible. Additionally, the company is promoting low-emission travel options, reducing reliance on company-owned vehicles, and implementing energy-efficient technologies and processes in electronics and mechanical manufacturing. Oy Darekon Ltd. is also reducing scrap and optimizing resource use across production sites, as well as improving the accuracy of GHG data collection and calculation.

Darekon's total carbon footprint increased by approximately 11 % during the reporting period. The primary driver for this increase is the company's strong business growth: revenue increased by 9 %. The rise in emissions is therefore broadly in line with the growth in business volume.

A more specific contributor to the emissions increase is the change in the structure of purchased materials. Emissions from purchased goods (Scope 3) increased by 11 %. This reflects both a higher volume of materials used and a slight change toward materials with a higher carbon intensity. These materials were required to support the revenue growth achieved especially in the Clean Tech sector and in the Aerospace & Defense industry. These segments also represent significant share of Darekon's total carbon footprint.

Consequently, the overall emissions increase can be explained by the growth in revenue combined with a more emission-intensive material mix required to meet customer demand in these strategically important sectors.

During the reporting year, most electricity contracts were switched to renewable energy sources. These measures are scheduled to be implemented by the year 2030. For the future, the removal of oil heating from Gdansk Factory has been planned by 2030. The implementation of these actions is expected to reduce emissions from the company's own operations, supporting the achievement of the company's environmental policy objectives. More actions can be found in the table below.

Resources allocated to these actions include operational budgets for sustainability initiatives, investments in energy-efficient equipment, and internal staff time dedicated to climate-related planning and reporting. Implementing the removal of oil heating will require a reasonable amount of financial resources each year. The financial resource used for the action is shown in the financial statements in the purchase category. A detailed investment plan has not yet been developed regarding the actions.

Table 5. Description of actions by sub-topic

Sub-topic	Actions during reporting period	Planned actions in the future	Scope and timeframe	Expected outcome and related policies	Significant financial resources (current and future)
E1 Climate change mitigation	<ul style="list-style-type: none"> • Transitioned to green energy sources in own operations to reduce fossil CO₂ emissions. • Implemented energy efficiency improvements across production facilities. • Enhanced material recycling and waste management processes to minimize environmental impact. • Strengthened supplier requirements by prioritizing ISO 14001-certified environmental management systems. • Advanced ESG roadmap initiatives, including monitoring Scope 1,2 and Scope 3 emissions. 	<ul style="list-style-type: none"> • Increase the share of renewable energy in operations and further optimize energy efficiency. • Implement advanced technologies to reduce Scope 1, 2 and Scope 3. • Expand circular economy initiatives, including material reuse. (aluminium). • Strengthen compliance with EU Taxonomy and CSRD requirements through improved ESG reporting and governance. • Develop partnerships for green innovation and carbon offset projects to support long-term climate goals. (customers and Business Finland -projects) 	<p>Measures have been planned up to the year 2030 Scope: All Darekon operations (production, procurement, logistics, suppliers) across the value chain; Timeframe: Current reporting year with forward-looking alignment to Darekon's ESG roadmap and EU climate neutrality targets by 2050.</p>	<p>Reducing emissions from own operations is in line with the company's environmental policy objectives Less GHG compared to revenue. Embedding sustainability in governance reduces transition risks, strengthens resilience, and meets transparency expectations.</p>	<p>Financial resources were not significantly used during the reporting year and detailed investment plan has not yet been developed regarding the actions.</p>

3.6 E1-6 – Targets related to climate change

Oy Darekon Ltd. has established measurable, time-bound targets to reduce its greenhouse gas (GHG) emissions in Scope 1 and Scope 2, as well as to improve energy efficiency across its operations. These targets are aligned with the company’s commitment to climate mitigation and support its long-term sustainability strategy.

Oy Darekon Ltd. has set internal, non-validated targets to reduce greenhouse gas (GHG) emissions in Scope 1 and Scope 2, as well as to improve energy efficiency across its operations. These targets focus on reducing emissions from company-owned vehicles and purchased electricity and heating in factory locations. Additionally, the company aims to lower overall energy consumption (measured in MWh) and increase the share of renewable energy where feasible. The targets to reduce the company’s own emissions are in line with the Environmental Policy objectives. The initial objective is to focus on the company’s own operations, but Darekon acknowledges that expanding the scope of assessment must also include value chain emissions in the near future.

Oy Darekon Ltd. has set an absolute greenhouse gas emission reduction target to reduce combined Scope 1 and Scope 2 emissions by 20% by 2030, compared to 2024 base-year levels (518 tCO₂eq). This corresponds to an absolute reduction of 104 tCO₂e, resulting in total Scope 1 and 2 emissions of 414 tCO₂e in 2030. Darekon intends to monitor the progress of emission reductions on an annual basis.

These targets are not officially validated by external frameworks such as the Science Based Targets initiative (SBTi), nor are they currently aligned with the Paris Agreement’s 1.5°C pathway. The company recognizes the importance of aligning future targets with international climate goals and intends to review and refine its approach in upcoming reporting periods. Progress toward these internal targets is tracked annually, and performance will be disclosed in future sustainability reports.

Table 6. Description of targets by sub-topic

Sub-topic	Targets (qualitative or quantitative)	Relationship to policies and actions	Target value (measurable unit)	Scope (value chain position)	Baseline value	Target year and interim targets	Methodologies used and legal requirements
E1 Climate change mitigation	Quantitative, absolute GHG emission reduction target and qualitative energy efficiency targets	Targets support Darekon’s Environmental Policy and climate mitigation objectives; focus on reducing emissions from own operations and improving energy efficiency	-20% absolute reduction in combined Scope 1 and 2 GHG emissions (414 tCO ₂ e in 2030); reduction in total energy consumption (MWh); increased share of renewable energy	Own operations: Scope 1 and 2	518 tCO ₂ e (combined Scope 1 and 2)	2030 target year; progress monitored annually	Internal GHG accounting based on activity data and emission factors; targets not validated by SBTi and not aligned with the Paris Agreement 1.5°C pathway; annual internal monitoring and disclosure planned

3.7 E1-7 Energy consumption and mix

Oy Darekon Ltd. operates four manufacturing facilities, each contributing to its overall energy consumption. Energy use is primarily driven by production processes, facility heating, cooling, and lighting. Total energy consumption is measured in megawatt-hours (MWh) and is disaggregated by energy source: fossil, nuclear, or renewable.

Table 7. Energy consumption and mix

Energy consumption		MWh
Total energy consumption from fossil sources		1654
	Coal and coal products	
	Crude oil and petroleum products	40
	Natural gas	1123
	Other fossil sources	103
	Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	388
Total energy consumption from nuclear sources		1715
Total energy consumption from renewable sources		4620
Total energy consumption		7949
Energy Production		MWh
Non-renewable		
Renewable		

For the reporting period, Oy Darekon Ltd. collected energy consumption data from each factory location. Direct metering data was used wherever available to ensure accuracy and reliability. In locations without metering, estimates were calculated based on facility size and operational hours, as these factors are strong predictors of energy use in manufacturing environments and are supported by internal benchmarking and industry practices. The company applies the operational control boundary for reporting purposes, as it aligns with the management structure and accountability for energy-related decisions and ensures consistency with other environmental reporting standards.

3.8 E1-8 Gross Scopes 1,2,3 GHG emissions

During the reporting period, the company generated direct and indirect greenhouse gas emissions as a result of its manufacturing activities and operations throughout the value chain. The company discloses its absolute gross GHG emissions, classified by Scope 1 (direct emissions from owned or controlled sources), Scope 2 (indirect emissions from purchased electricity, heat, steam, or cooling), and Scope 3 (other indirect emissions from the value chain, including upstream and downstream activities). Biogenic CO₂ emissions from the combustion or biodegradation of biomass will be reported separately from the emission scopes in 2026.

The organizational boundary applied for this disclosure is consistent with the operational control boundary as defined in the GHG Protocol. No removals, purchased carbon credits, or avoided emissions are included in the calculation of gross GHG emissions.

Table 8. GHG emissions

	FY24	FY25	% change
Scope 1 GHG emissions			
Gross Scope 1 GHG emissions (tCO ₂ eq)	283,30	309,97	9 %
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	0,00 %	0,00 %	0 %
Scope 2 GHG emissions			
Gross location-based Scope 2 GHG emissions (tCO ₂ eq)	464,12	482,74	4 %
Gross market-based Scope 2 GHG emissions (tCO ₂ eq)	234,84	239,87	2 %
Significant scope 3 GHG emissions			
Total gross indirect (Scope 3) GHG emissions (tCO ₂ eq)	26 821,00	30 242,88	11 %
1. Purchased goods and services	25 909,80	29 443,60	12 %
2. Capital goods			
3. Fuel and energy-related activities (not included in Scope 1 or Scope 2)			
4. Upstream transportation and distribution	88,01	18,60	-363 %
5. Waste generated in operations	25,36	56,04	55 %
6. Business traveling			
7. Employee commuting	797,80	724,55	-10 %
8. Upstream leased assets			
9. Downstream transportation			
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			
GHG intensity	Base Year	Current Year	% change
Total GHG emissions (location-based) per net revenue (tCO ₂ eq/M€)	316,52	326,11	3 %
Total GHG emissions (market-based) per net revenue (tCO ₂ eq/M€)	313,88	323,56	3 %

4. S1 Own workforce

4.1 S1-1 Policies related to own workforce

Oy Darekon Ltd. has implemented several personnel-related policies aimed at promoting employee well-being, equality, and safety. Policies, actions and targets are viewed at sub-topic level based on material impacts, risks and opportunities. The material sub-topics for topical standard S1 Own workforce are health and safety and diversity and equal treatment. The policy related to the sub-topic of health and safety includes the occupational safety guidelines, and Code of Conduct and Personnel Policy define the content for sub-topic diversity and equal treatment. A more detailed breakdown and description of the material impacts, risks, and opportunities and the regarded sub-topics is presented in chapter ESRS 2 IRO-2 Table 3.

Oy Darekon Ltd.'s policies do address human trafficking, forced labor, and child labor, but these are not considered relevant risks within the organization's own operations. The company's activities take place in the EU where working life is strictly regulated by legislation and collective agreements. Therefore, the risk of forced or child labor within its own workforce is assessed to be very low.

Oy Darekon Ltd. has comprehensive practices and a management system in place to ensure employee health and safety and to prevent work-related risks. The occupational safety action plan is based on hazard assessments and is targeted for each facility separately based on the production method. Occupational health care is provided nationwide through an external service provider. More information can be found from chapter S1-13.

The personnel policy is an internal set of guidelines and practices within Oy Darekon Ltd. that consolidates key procedures related to personnel. The content of the personnel policy regarding working conditions covers, among other things, e.g. absence policies and rules for equal treatment in the work community. More information of the Code of Conduct can be found in chapter G1. The occupational safety action plan, regarding sub-topic health and safety, is based on risk assessments and includes a plan to promote safety.

All Oy Darekon Ltd.'s policies are accessible to employees through internal channels and are included in training programs. The policies apply to the entire workforce without geographical or operational limitations. They concern both the company's own personnel and, where applicable, collaboration with stakeholders, particularly in recruitment and occupational health services.

Oy Darekon Ltd. is committed to complying with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises. Compliance with national legislation in Finland has been a central part of developing personnel-related policies, which are based on, among others, the Employment Contracts Act, the Non-Discrimination Act, and the Act on Equality between Women and Men. The occupational safety action plan is guided by ISO 14001.

At the beginning of each new strategy period, the experience of our own personnel regarding the effectiveness of the policies is reviewed in connection with personnel surveys, and any necessary changes are made to the policies.

Table 9. Oy Darekon Ltd.'s policies related to S1 Own workforce

Sub-topic	Name of the policy	Key contents of the policy	Scope (value chain position)	Third-party standards	Interest of affected stakeholders
S1 Health and safety	Occupational safety guidelines	The occupational safety guidelines include instructions and rules for safe working practices at the company's premises, covering safe work methods (e.g., proper use of machinery), procedures for operational disruptions, and cleanliness requirements.	All factories	References ISO 14001 standard and Finnish Occupational and Safety and Health Act (738/2002).	The interests of affected stakeholders were taken into account by considering their feedback, needs and expectations when defining this social policy, ensuring that it reflects their concerns and supports their well-being.
S1 Diversity and equal treatment	Code of Conduct Personnel Policy	The Code of Conduct sets out the company's principles and rules that guide employees and management in ethical and lawful behavior. Topics include integrity, equality, anti-bribery, data security, environmental responsibility, and workplace conduct guidelines.	All employees	OECD Guidelines for Multinational Enterprises, ILO Conventions concerning labour	The interests of affected stakeholders were taken into account by considering their feedback, needs and expectations when defining this social policy, ensuring that it reflects their concerns and supports their well-being.

4.2 S1-2 Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy

Oy Darekon Ltd. engages in regular dialogue with its employees through various channels. These include, for example, biannual employee surveys, collaboration meetings and whistleblowing channel. The results of the employee surveys are reviewed at the management level and used to plan concrete development actions to improve well-being and the working environment which are in relation to the material negative impacts. The views of vulnerable groups, such as fixed-term employees, are explored through targeted surveys, in the same way as for permanent employees.

Oy Darekon Ltd.'s processes and practices cover the entire workforce and comply with the UN Guiding Principles on Human Rights. Employee rights, equality, and well-being are core values that are supported both structurally and culturally. All practices and guidelines are available to employees in the internal knowledge base.

Oy Darekon Ltd. has a whistleblowing channel through which employees can raise concerns. The anonymous whistleblowing channel is managed by a third party, through which inappropriate treatment, discrimination, or other concerns can be reported. All reports are handled confidentially, and whistleblower protection is strictly observed. Additionally, employees can contact their supervisor, who will address the issues confidentially and, if necessary, escalate them to management. The effectiveness of the channel and grievance processes is evaluated through anonymous surveys and informal discussions. Possible feedback is reviewed by the management team to ensure that employee perspectives are systematically taken into account.

If employees are subject to significant negative impacts, such as discrimination, actions are taken to remedy the situation by internal process. For whistleblowing channel, a separate person in charge has been nominated and together with HR department an action plan is created after an discrimination report and they inform relevant administrative, management and supervisory bodies about the actions needed.

4.3 S1-3 Actions and resources related to own workforce

Oy Darekon Ltd. maintains systematic HR processes—including annual training plans, apprenticeship cooperation, and role-based development pathways—that strengthen workforce competence, clarity, and job security. These measures help mitigate risks related to skill gaps, inequitable career opportunities, or inconsistent application of HR practices across sites.

Darekon strengthened employee well-being during the reporting year by reinforcing its early-intervention model, enabling concerns to be addressed proactively. Frontline supervisors received enhanced support and guidance to help them manage well-being issues consistently and effectively. The organization also expanded its training offering to improve supervisory capabilities and promote a supportive work environment. Together, these actions strengthened preventive well-being management and improved day-to-day support for employees across all sites. Also to increase workers well-being, the undertaking has added a new wellness benefit to workers in Finland sites.

The effectiveness of these actions is tracked and assessed primarily through employee engagement surveys and other feedback mechanisms according to the company's due diligence process. Targets related to the actions are disclosed in chapter S1-4.

Looking ahead to 2026, the organization has planned continued development of supervisory work, occupational safety, and work ability management, supported by regular personnel surveys and collaboration with occupational health care. The undertaking plans to further strengthen its early-intervention approach by developing clearer processes and tools that help supervisors identify and address well-being concerns even earlier. Supervisory capability will be enhanced through continued training investments, building on the organization's commitment to develop leadership and interaction skills across all management levels. Future actions also include expanding well-being and workplace-development initiatives informed by personnel survey insights and ongoing assessment of employee needs. These planned measures aim to create a more proactive, supportive and consistent well-being culture across all sites. Oy Darekon Ltd. is planning to introduce a time management system to employees to enhance their well-being at work. These activities extend across all operational sites and are integrated into the company's broader HR development plan for 2026. Planned actions for the upcoming period also include reinforcing workforce planning processes to ensure the availability of the right expertise, anticipate competence gaps, and align recruitment and internal development needs with organizational goals. This work is ongoing from 2026 onwards and will continue as part of the organization's operational and strategic HR management.

Oy Darekon Ltd. anticipates that these measures will enhance employee well-being, thereby supporting its Code of Conduct and Personnel Policy objective of fostering a healthy and supportive work environment. Implementing the action will require a reasonable amount of financial resources each year and no additional human resources are needed. The financial resource used for the action is shown in the financial statements in the purchase category. A detailed investment plan has not yet been developed regarding the actions.

Table 10. Description of actions by sub-topic

Sub-topic	Actions during reporting period	Planned actions in the future	Scope and timeframe	Expected outcome and related policies	Significant financial resources (current and future)
S1 Health and safety & Diversity and equal treatment	<ul style="list-style-type: none"> • Reinforcing its early-intervention model • Frontline supervisors received enhanced support to manage well-being issues better • Training offering was expanded for supervisory level 	Continuation of development of supervisory work, occupational safety, and work ability management supported by regular personnel surveys and collaboration with occupational health care	All employees by 2030	More healthy workers and minimizing absence	No significant financial resources needed as safety is one of the key values

4.4 S1-4 Targets related to own workforce

Oy Darekon Ltd. has established both qualitative and quantitative objectives to promote the well-being of its personnel. These objectives are directly aligned with the organization's operating principles, such as the promotion of equality and non-discrimination, in accordance with its human resources policy. The overall target related to own workforce is to achieve greater well-being for employees.

Oy Darekon Ltd.'s goal-setting process is directly linked to employee engagement in accordance with the company's due diligence process. Goals are defined based on identified areas for development, which employees have had the opportunity to influence. Further details on the due diligence process can be found in section ESRS 2 GOV-3. The effectiveness of these goals is assessed through employee surveys, enabling the organization to evaluate the impact of its actions.

The aim of achieving greater employee well-being strengthens the objectives of the Code of Conduct, Personnel Policy and Occupational safety guidelines. The targets are directly connected to the organization's broader policy objectives of ensuring fair, transparent and non-discriminatory employment practices. The target therefore reflects not only the organization's policy intention—promoting fairness, transparency, and equal opportunities—but also the concrete actions undertaken to implement these principles through harmonized job definitions, pay standardization processes, and updated HR governance practices.

Improvements in psychological safety, work meaningfulness, equality, and supervisory practices form the core outcome areas through which Darekon tracks its positive impact on employee satisfaction. Employee satisfaction at Darekon is measured through structured, group-wide personnel and pulse surveys that provide benchmarked, unit-specific insights into well-being, leadership, equality, and workplace experience—forming the basis for continuous development across all sites and the target is to achieve rate 9 until 2030. The employee satisfaction scale is from zero to ten (0-10). The rate is calculated by factory and is based on the employee's own evaluation of work well-being. The target considers all employees in all operational locations. The baseline value for employee satisfaction is 7,6 from the year 2025. Following employee satisfaction rate is not required by any law or standard and Oy Darekon Ltd. recognizes that employee satisfaction rate considers also other type of working condition related aspects than only well-being. The Employee satisfaction ration results are reported once per year at the group level and, where relevant, broken down by region or business unit.

For sub-topic health and safety, Oy Darekon Ltd. has set targets for sick leave rate and LIFT indicator. The sick leave rate target supports our commitment to fostering a healthy and safe working environment, while the LIFT score target reflects our focus on proactive safety management and continuous improvement.

Occupational safety performance is monitored using the LIFT (Lost Injury Frequency Rate) indicator. LIFT is expressed as the number of lost-time injuries per one million hours worked. The metric is calculated by dividing the total number of work-related injuries resulting in at least one full lost workday after the day of the incident by the total hours worked during the reporting period and multiplying the result by 1,000,000. The calculation is based on quantitative injury records and working-hour data.

Employee well-being is monitored using the Sick Leave Rate (%), which measures sickness-related absence as a share of total working time. The indicator is expressed as a percentage and is calculated by dividing the total number of workdays lost due to sickness by the total number of scheduled working days during the reporting period and multiplying the result by 100. The calculation is based on quantitative absence data.

Also to track development in sub-topic diversity and equal treatment, the undertaking has set measurable and time-bound targets to improve equality within its workforce. These targets include reducing employee turnover and decreasing the gender pay gap, both of which are outcome-oriented indicators used to monitor progress on social impacts. With the implementation of Parake and Mettova in 2026, the harmonized minimum pay structure and role-based job definitions will be applied consistently across the organization, ensuring equal treatment regardless of gender or location.

The Gender Pay Gap (%) measures the difference in average hourly earnings between women and men. The indicator is expressed as a percentage and is calculated as the difference between the mean hourly pay of men and women, divided by the mean hourly pay of men. The unit of measurement is the consistent application of role-based minimum pay, as defined by the new job classification and remuneration systems. All employee-related data is stored in the human resources records.

More information on the targets related to sub-topics can be found from the table below.

Table 11. Description of targets by sub-topic

Sub-topic	Targets (qualitative or quantitative)	Relationship to policies and actions	Target value (measurable unit)	Scope (value chain position)	Baseline value	Target year and interim targets	Methodologies used and legal requirements
S1 Health and safety	<ul style="list-style-type: none"> Sick leave rate below 5% by year 2026. LIFT indicator target of 8 by year 2026, which we monitor regularly. 	The targets are directly linked to our policy objectives and the actions we take to improve employee well-being and operational performance.	The defined target values are quantitative and absolute. The sick leave rate target is set at below 5% by 2026, measured as a percentage of total working time. The LIFT indicator target is 8 by 2026, measured using the company's standard LIFT scoring methodology.	The target applies to our own operations and covers all relevant activities within our organisation.	The baseline year for the targets is 2024. The baseline value for the LIFT indicator is 9.41. For sickness absence, the baseline is the average sickness absence rate for 2024, resulting in an average of approximately 5.5 %.	The target applies to the period leading up to 2030, which is defined as the final target year. In addition, interim milestones have been set for 2026 to ensure measurable progress toward the long-term objective.	The targets are defined using established internal performance-monitoring methods and historical data. Key assumptions relate to stable operations and reliable data sources. The targets are not legally mandated but are aligned with EU and national sustainability objectives. Targets are based on realistic internal scenarios and use internal HR and operational data as primary sources.
S1 Diversity and equal treatment	<ul style="list-style-type: none"> Gender pay gap to 10 % in 2026 and 0 to 2030 Reducing employee turnover 10 % by 2026. 	The target is directly aligned with our policy objectives, which focus on ensuring fair, transparent, and non-discriminatory employment practices across the organisation.	Because the gender pay gap target concerns the introduction of a harmonized and non-discriminatory pay structure rather than a numerical performance metric, it is considered a qualitative and absolute target.	The target applies to all activities within our own operations, covering every business unit, job family, and location where the company operates.	<p>The baseline year for Gender pay gap the targets is 2024 and the baseline value is 23.</p> <p>The baseline year for Employee turnover is 2024 and the baseline value is 15 %.</p>	The target applies to the period leading up to 2030. Interim target for gender pay gap is 10% in 2026 and 0 in 2030 and for employee turnover the target is 10 % in 2026.	

4.5 S1-5 – Characteristics of the undertaking's employees

The number of employees with an employment contract matches the figure reported in the financial statements, and all of them work in the EU region (Table 12 and Table 13). Table 14 outlines the distribution of these employees by contract type. Table 15 also presents employee turnover during the reporting period.

Table 12. The employee head count by gender

Gender	Number of employees (head count)
Female	308
Male	194
Other	0
Not reported	0
Total employees	502

Table 13. The employee head count by country

Country	Number of employees (head count)
Finland	371
Gdansk	95
Stockholm	36

Table 14. Information on employees by contract type, broken down by gender (head count or FTE)

Reporting period					
Contract type	Female	Male	Other	Not reported	Total
Number of employees (head count/FTE)	308	194	0	0	502
Number of permanent employees (head count/FTE)	300	179	0	0	479
Number of temporary employees (head count/FTE)	8	15	0	0	23
Number of non-guaranteed hours employees (head count/FTE)	0	0	0	0	

**gender as specified by the employees themselves*

Table 15. Employee turnover

Employee turnover	2025
Total %	6,4
Permanent employees	479
Temporary employees	23

4.6 S1-8 Diversity metrics

Equal treatment is one of the core values through which Oy Darekon Ltd. supports fair working conditions and opportunities regardless of gender. Gender diversity within the top management is presented in Table 16 below. The definition of top management is based on career levels that are one and two levels below the governing and supervisory bodies.

Table 16. Top management equality

Gender	Head count	% of top management level
Female	308	8
Male	194	92

4.7 S1-9 Adequate wages

During the reporting period, all employees received their wages in accordance with the local labour legislation. In Finland under the Employment Contracts Act.

4.8 S1-12 Training and skills development metrics

Oy Darekon Ltd. values its employees and is committed to supporting their career development by offering continuous training to enhance their skills. The company regularly provides staff training through, for example, online courses and external paid training programs.

Darekon monitors employee training performance and skills development through defined education targets. The undertaking has set a target for training hours corresponding to 0.5% of total working time by 2026. The target is directly linked to our policy objectives, which emphasize continuous competence development, structured learning pathways, and long-term workforce capability. Our annual training plan and apprenticeship collaboration provide a systematic framework for developing employee skills, ensuring that learning opportunities are aligned with both organizational needs and individual growth. The baseline year for the targets is 2024. The baseline value is 0,36%. These baseline values serve as the starting point for measuring progress toward the defined targets. The target is defined using established internal performance-monitoring methods and historical data. Key assumptions relate to stable operations and reliable data sources. The target is not legally mandated but aligns with EU and national sustainability objectives. It is based on realistic internal scenarios and uses internal HR and operational data as primary sources.

Performance and career development reviews are conducted for all in-house employees twice during each financial year. Details regarding training and skills development can be found in Table 17.

Table 17. Employees Participating in Regular Performance and Career Development Reviews

	Employees Participating in Regular Performance and Career Development Reviews (%)	Average number of training hours per employee
Female	27,7	3,0
Male	22,8	1,8
In total	50,5	2,5

4.9 S1-13 Health and Safety metrics

All individuals employed directly by Oy Darekon Ltd. are covered by the occupational health and safety system in accordance with statutory requirements. Oy Darekon Ltd. provides comprehensive occupational health insurance for employees with an employment contract. Employee safety in factory environments is maintained in compliance with ISO 14001 standards.

In the reporting year, Oy Darekon Ltd. did not record any fatalities resulting from work-related injuries among its own workforce or among other workers operating on its sites. Similarly, no fatalities due to work-related ill health were reported among employees. The company continues to monitor health and safety risks proactively and has implemented preventive measures to mitigate potential hazards.

In the reporting year, Oy Darekon Ltd. recorded a total of 7 work-related accidents, corresponding to a recordable incident rate of 135,72 per 100 full-time equivalent employees. All incidents were investigated, and corrective actions were implemented to prevent recurrence. During the reporting period, Oy Darekon Ltd. recorded 0 cases of work-related ill health among employees. These cases were documented in accordance with applicable legal requirements and data protection regulations. The majority were related to musculoskeletal disorders and stress-related conditions. A total of 2797 workdays were lost due to work-related accidents and illnesses, of which 6 days resulted from accidents and 0 days from occupational diseases.

4.10 S1-14 Work-life balance metrics

As part of Oy Darekon Ltd.'s commitment to promoting work-life balance, all employees are entitled to family leave in accordance with national legislation and collective agreements. This entitlement includes maternity, paternity, parental, and caregiver leave, all of which are available to employees depending on their individual circumstances. A breakdown of employees who have taken family leave is presented in Table 18.

Table 18. Employees who have taken family leave

Family leave uptake (%)		
	2025	2024
Female	3	10
Male	3	5
In total	6	15

4.11 S1-15 Remuneration metrics

As part of its ongoing commitment to transparency and gender equality, Oy Darekon Ltd. discloses information on the gender pay gap and will report the annual remuneration ratio starting from the financial year 2026.

The gender pay gap has been calculated by comparing the average gross hourly wages of men and women, expressed as a percentage of the average male wage.

Table 19. Gender pay gap

Pay gap %	2025
Gender pay gap	14,46

The gender pay gap primarily reflects the fact that men are overrepresented in senior management and specialist roles within the organization, where average pay levels are higher. Women are more frequently employed in support functions and customer service roles, which generally have lower pay levels.

The pay gap does not result from unequal pay for employees performing the same roles but from structural differences in job categories. The organization is implementing measures to promote gender equality across all job levels, including transparent recruitment processes, career development programs, and fair reward practices.

4.12 S1-16 Incidents of discrimination and other human rights incidents

In line with Oy Darekon Ltd.'s commitments, detailed information on work-related discrimination and human rights impacts is disclosed for the reporting period. During the reporting period, no cases of discrimination based on gender, ethnic origin, nationality, religion or belief, disability, age, sexual orientation, or other relevant grounds were reported. No harassment cases were reported either.

Furthermore, no human rights incidents unrelated to discrimination were identified, and no cases led to official investigations or remedial actions. The company has an internal reporting channel for employees and an external contact form available for stakeholders. No reports were received through either channel during the reporting period. No fines, penalties, or compensation for damages related to discrimination or human rights incidents were recorded in the financial statements for the period. Additional information on reporting channels and measures related to harassment can be found in section S1-2.

5. G1 Business conduct

5.1 G1-1 Policies related to business conduct

At Oy Darekon Ltd., sustainability and sound governance are at the heart of our business. Oy Darekon Ltd. is committed to responsible business practices that promote long-term value creation and ethical decision-making. Oy Darekon Ltd.'s values reflect respect for transparency, accountability, and continuous improvement—ensuring that our operations support both people and the planet. These core values are the foundation of the company's all business activities. Policies, actions and targets are viewed at sub-topic level based on material impacts, risks and opportunities. The material sub-topic for topical standard G1 Business conduct is corporate culture. The policy related to the sub-topic of corporate culture includes the company's Code of Conduct and Governance policy. A more detailed breakdown and description of the material impacts, risks, and opportunities and the regarded sub-topics are presented in chapter ESRS 2 IRO-2 Table 3.

Oy Darekon Ltd. does have a Governance policy on anti-corruption or anti-bribery consistent with the United Nations Convention against Corruption. It also does have policies in place regarding the protection of whistleblowers. Oy Darekon Ltd. acts with cooperation Whistleblower Partners, that complies with all applicable legal requirements under national law transposing Directive (EU) 2019/1937 and equivalent regulations regarding the protection of whistle-blowers.

Oy Darekon Ltd. has identified the following functions and roles as being most at risk of corruption and bribery due to the nature of their tasks and responsibilities:

- Procurement and contract management: particularly in large or strategically significant procurements involving multiple parties and potential conflicts of interest.
- Recruitment and human resources: situations where ambiguities may arise regarding conflicts of interest or favoritism, especially through familial or network connections.
- Gifts and hospitality: situations where benefits are received or offered that may influence decision-making or create dependencies.

The Code of Conduct sets out the company's principles and rules that guide employees and management in ethical and lawful behavior in line with company's core values. Topics include integrity, equality, anti-bribery, data security, environmental responsibility, and workplace conduct guidelines. All Oy Darekon Ltd.'s policies are accessible to employees through internal channels and are included in training programs. The policies apply to the entire workforce without geographical or operational limitations. They concern both the company's own personnel and, where applicable, collaboration with stakeholders, particularly in procurement activities.

Oy Darekon Ltd. does have a separate Procurement Policy also which establishes the principles and guidelines for all purchasing activities within the company. It ensures that procurement processes are transparent, fair, and cost-effective, while supporting responsible sourcing and sustainability goals. The policy covers supplier selection, contract management, compliance with legal and ethical standards, and risk management throughout the supply chain.

Oy Darekon Ltd. is committed to complying with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises. Compliance with national legislation in Finland has been a central part of developing personnel-related policies, which are based on, among others, the Non-Discrimination Act and the Act on Equality between Women and Men.

Table 20. Description of policies by sub-topic

Sub-topic	Name of the policy	Key contents of the policy	Scope (value chain position)	Third-party standards
G1 Corporate culture	Code of Conduct, Governance Policy	The Code of Conduct sets out the company's principles and rules that guide employees and management in ethical and lawful behavior. Topics include integrity, equality, anti-bribery, data security, environmental responsibility, and workplace conduct guidelines. Governance policy sets out the company's principles on anti-corruption or anti-bribery which are consistent with the United Nations Convention against Corruption.	Own operations	OECD Guidelines for Multinational Enterprises, UN Guiding Principles on Business and Human Rights and ILO core conventions on labor

5.2 G1-2 Actions related to business conduct

Oy Darekon Ltd. manages its relationships with suppliers through a comprehensive approach that considers both supply chain risks and sustainability impacts based on its Procurement Policy and General Conditions of Purchase of Darekon.

As said, the procurement policy establishes the principles and guidelines for all purchasing activities within the company. These criteria are assessed during supplier onboarding and evaluation processes, where suppliers are expected to meet minimum standards related to responsible practices. Risk assessments are conducted through structured background checks, which help identify potential barriers to cooperation, such as legal restrictions or reputational risks. Top suppliers have yearly discussions where sustainability related topics are included, especially in terms of emission accounting as suppliers performance affect to Darekon's Scope 3 emissions.

Oy Darekon Ltd. implements a structured approach to prevent, detect, investigate, and respond to incidents or allegations related to corruption and bribery. To prevent unethical behavior, all employees receive regular training on responsible business conduct. These training cover topics such as ethical business principles. Oy Darekon Ltd. will establish a comprehensive training programs on ethical business conduct, with a strong focus on anti-corruption and anti-bribery practices. Training will be mandatory for all employees, including members of the administrative, management and supervisory bodies. The programs are delivered annually and are tailored to the specific responsibilities of different roles.

To detect potential allegations and incidents, Oy Darekon Ltd. maintains a whistleblowing channel operated by an independent third party. This channel enables confidential and anonymous reporting of suspected misconduct, discrimination, or other inappropriate behavior. It is accessible to both internal personnel and external stakeholders. All reports are investigated. Investigations are conducted in accordance with internal guidelines and ethical standards. In serious cases, external experts may be engaged to ensure objectivity. Appropriate disciplinary measures may be taken, such as HR-led actions, depending on the severity of the breach. When a breach of anti-corruption or anti-bribery procedures is confirmed, Oy Darekon Ltd. responds by implementing corrective actions such as enhancing training to prevent recurrence and reinforce ethical standards.

In 2025, Oy Darekon Ltd. updated its governance principles to comply with the latest EU Corporate Sustainability Reporting Directive (CSRD) requirements. In 2026, Darekon will review and, where necessary, update its Code of Conduct. This ensures that Oy Darekon Ltd.'s Code of Conduct remains aligned with the new CSRD requirements, increases transparency, and strengthens its consistency with Darekon's core values. These core values will continue to be actively communicated to both employees and all other stakeholders. These expectations guide Oy Darekon Ltd.'s commitment to ethical business practices and reinforce accountability across all operations.

Oy Darekon Ltd. has an ongoing internal development concept "One Darekon" that is aimed at strengthening a unified company culture, harmonized ways of working, and shared performance targets across all sites and teams. The idea promotes collaboration, transparency, and consistency so that Darekon operates as one integrated group rather than separate factories or units.

Table 21. Description of actions by sub-topic

Sub-topic	Actions during reporting period	Planned actions in the future	Scope and timeframe	Expected outcome and related policies	Significant financial resources (current and future)
G1 Corporate culture	In 2025, Oy Darekon Ltd. updated its governance principles to comply with the latest EU Corporate Sustainability Reporting Directive (CSRD) requirements.	Darekon's internal development concept "One Darekon"	All operations in the scope, time frame 2 to 5 years	Greater transparency and stronger alignment with core values are expected as outlined in Code of Conduct. In short, One Darekon ensures that all teams move in the same direction, follow the same standards, and build Darekon's future together as one cohesive organization.	No significant financial resources were used during reporting period or expected in the coming years

5.3 G1-3 Targets related to business conduct

Oy Darekon Ltd. has established both qualitative and quantitative objectives to promote the well-being of its personnel. These objectives are directly aligned with the organization’s operating principles, such as the promotion of ethical business conduct, in accordance with its Code of Conduct. The target related to sub-topic corporate culture is to achieve greater transparency and stronger alignment with core values.

To enhance the business conduct to be even more transparent and support ethical growth, all employees will complete training on sustainable business practices. The target supports the principles of the company’s Code of Conduct, and providing training reinforces compliance with these rules across all operations. The completion rate for the training will be monitored annually going forward. And as described in previous chapter, the training is mandatory for all employees, including members of the administrative, management and supervisory bodies. The programs are delivered annually and are tailored to the specific responsibilities of different roles. In the future, the training program will become mandatory for all employees, and it is expected that participation will reach 100% across the organization.

Table 22. Description of targets by sub-topic

Sub-topic	Targets (qualitative or quantitative)	Relationship to policies and actions	Target value (measurable unit)	Scope (value chain position)	Baseline value	Target year and interim targets	Methodologies used and legal requirements
G1 Corporate culture	To enhance the business conduct to be even more transparent and support ethical growth, all employees will complete training on sustainable business practices.	The target supports the principles of the company’s Code of Conduct, and providing training reinforces compliance with these rules across all operations	The completion rate (%) for the training will be monitored annually going forward. Shared goals for efficiency, quality, and sustainability will be monitored annually.	Own operations	No baseline value as the training program is new	Training will be mandatory for all employees so no target year is necessary to be set	No legal requirements

5.4 G1-4 Metrics related to corruption or bribery

The undertaking did not have any convictions or sanctions, and no fines were imposed for violations of anti-corruption or anti-bribery laws during the reporting period.

5.4 G1-6 Metrics related to payment practices

Oy Darekon Ltd. aims to ensure responsible and timely payment practices, with particular attention to SMEs. This approach supports supplier liquidity and long-term partnerships. Internal financial processes are designed to promote payment accuracy and reliability. Oy Darekon Ltd. For small and medium-sized enterprises (SMEs), the typical payment period ranges from 14 to 30 days from the invoice date. For larger suppliers, standard terms are typically 90 days. During the reporting period, 95% of payments to SMEs and 95% of payments to large suppliers were made in accordance with these agreed terms.

All of the Oy Darekon Ltd.'s payments are aligned with the standard terms and currently there are 0 ongoing legal proceedings related to late payments.

Appendix

Table 23. Index table

ESRS Standard	Disclosure Requirement	Page number
ESRS 2	General Disclosures	
BP-1	Basis for preparation of the sustainability statement	s. 4
BP-2	Specific information if the undertaking uses phasing-in options	s. 5
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GOV-1	The role of the administrative, management and supervisory bodies in relation to sustainability	s. 5
GOV-2	Integration of sustainability-related performance in incentive schemes	s. 6
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GOV-4	Risk management and internal controls over sustainability reporting	s. 9
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SBM-2	Interests and views of stakeholders	s. 12
SBM-3	Interaction of material impacts risks and opportunities with strategy and business model, and financial effects	s. 14
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported	s. 15
IRO-2	Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement	s. 16
General Disclosure Requirements		
GDR-P	General Disclosure Requirement for policies	s. 20 (E1-4), s. 27 (S1-1), s. 40 (G1-1)
GDR-A	General Disclosure Requirement for actions and resources	s. 21 (E1-5), s. 30 (S1-3), s. 42 (G1-2)
GDR-M	General Disclosure Requirement for metrics	Included in Metrics-chapters
GDR-T	General Disclosure Requirement for targets	s. 23 (E1-6), s. 32 (S1-4), s.44 (G1-3)
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E1-5	Actions and resources in relation to climate change	s. 21
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S1-4	Targets related to own workforce	s. 32
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S1-6	Characteristics of non-employees in the undertaking's own workforce	Not material
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G1-4	Metrics related to Incidents of corruption or bribery	s. 44
G1-5	Metrics related to political influence and lobbying activities	Not material
G1-6	Metrics in relation to payment practices	s. 45

Table 24. List of datapoints in cross-cutting and topical standards that derive from other EU legislation

Disclosure Requirement and related datapoint in ESRS	SFDR¹⁰ reference	Pillar 3¹¹ reference	Benchmark Regulation¹² reference	EU Climate Law¹³ reference	Page number
ESRS 2 GOV-1 Percentage of board members who are independent			Delegated Regulation (EU) 2020/1816, Annex II		s. 5
ESRS 2 GOV-4 Statement on due diligence	Indicator number 10 Table #3 of Annex 1		Delegated Regulation (EU) 2022/1288, Annex I		s. 9
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 ¹⁴ Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		s. 10
ESRS 2 SBM-1 Involvement in activities related to chemical production	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		s. 10
ESRS 2 SBM-1 Involvement in activities related to controversial weapons	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818 ¹⁵ , Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		s. 10

ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		s. 10
ESRS E1-1 Transition plan for climate change mitigation				Regulation (EU) 2021/1119, Article 2(1)	s. 18
ESRS E1-6 GHG emission reduction targets	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		s. 23
ESRS E1-7 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				s. 24
ESRS E1-7 Energy consumption and mix	Indicator number 5 Table #1 of Annex 1				s. 24

ESRS E1-8 Gross Scope 1, 2, 3 GHG emissions	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		s. 25
ESRS E1-9 GHG removals and carbon credits				Regulation (EU) 2021/11 19, Article 2(1)	Not material
ESRS E1-11 Exposure of the benchmark portfolio to climate-related physical risks			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS E1-11 Location of significant assets at material physical risk		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.			Not material

ESRS E1-11 Breakdown of the carrying value of its real estate assets by energy-efficiency classes		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book - Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral			Not material
ESRS E1-11 Degree of exposure of the portfolio to climate-related opportunities			Delegated Regulation (EU) 2020/1818, Annex II		Not material
ESRS E2-4 Amount of material pollutants emitted to air, water and soil,	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				Not material
ESRS 2- IRO-2 Risk of incidents of forced labour	Indicator number 13 Table #3 of Annex I				s. 27 (S1-1)
ESRS 2- IRO-2 Risk of incidents of child labour	Indicator number 12 Table #3 of Annex I				s. 27 (S1-1)

ESRS 2 GDR-P Human rights policy commitments	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		s. 27 (S1-1)
ESRS S1-1 Processes and measures for preventing trafficking in human beings	Indicator number 11 Table #3 of Annex I				s. 27
ESRS S1-1 Occupational risk prevention policy or management system	Indicator number 1 Table #3 of Annex I				s. 27
ESRS S1-2 Grievance mechanism, including employee-related matters	Indicator number 5 Table #3 of Annex I and Indicator number 11 Table #1 of Annex I				s. 29
ESRS S1-13 Rate of work-related accidents	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		s. 38
ESRS S1-13 Number of days lost to injuries, accidents, illness	Indicator number 3 Table #3 of Annex I				s. 38
ESRS S1-15 Unadjusted gender pay gap	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		s. 39
ESRS S1-15 Annual total remuneration ratio	Indicator number 8 Table #3 of Annex I				s. 39
ESRS S1-16 Incidents of discrimination	Indicator number 7 Table #3 of Annex I				s. 39

ESRS S1-16 Human rights incidents	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		s. 39
ESRS G1-1 Policies consistent with United Nations Convention against Corruption	Indicator number 15 Table #3 of Annex 1		Delegated Regulation (EU) 2022/1288		s. 40
ESRS G1-1 Protection of whistle- blowers	Indicator number 6 Table #3 of Annex 1		Delegated Regulation (EU) 2022/1288		s. 40
ESRS G1-4 Convictions and Fines for violation of anti-corruption and anti-bribery laws	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2022/1288		s. 44
ESRS G1-4 Actions to address breaches of Standards of anti- corruption and anti- bribery	Indicator number 16 Table #3 of Annex 1		Delegated Regulation (EU) 2022/1288		s. 44