

SUSTAINABILITY REPORT

2025



**PORI
ENERGIA**



PORI ENERGIA

Parempaa elämää



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INTRODUCTION

The Pori Energia Group has been working for several years to promote sustainability. In 2025, the company's strategic focus has been on advancing sustainability, with the aim of strengthening business resilience, competitiveness, and stakeholder trust. A further objective has been to prepare for compliance with EU's Corporate Sustainability Reporting Directive (CSRD).

The sustainability report of the Pori Energia Group covers the objectives, actions, and results of the parent company Pori Energia Oy, as well as its subsidiaries Pori Energia Sähköverkot Oy and Tuulia Energy Oy. In the report, the group is referred to as *Pori Energia*.

Pori Energia acknowledges its climate, social, and customer responsibilities and strives to act as a leader in sustainable energy production. This is demonstrated through increasingly ambitious emission reduction targets, responsible procurement practices, and greater transparency in reporting.

The goal for 2025 has been to advance sustainability in a systematic way and integrate it into everyday operations and processes. It is essential that every employee at Pori Energia understands the impact of their daily choices and their role in fostering a sustainable organisational culture.

In 2024, Pori Energia conducted a double materiality assessment, identifying a total of 152 sustainability impacts. The process included the identification of impacts, risks, and opportunities related to sustainability topics, as well as an assessment of their materiality over the short, medium, and long term. In accordance with ESRS standards, five material topics, six material subtopics, and eight material sub-subtopics were identified. During 2025, these sustainability themes were further refined based on the double materiality assessment.

In the short term, the most significant ESG subtopics, as defined under ESRS standards, included climate change adaptation, working conditions, consumer and end-user safety, social inclusion, and corporate culture. Additionally, sustainability impacts specific to Pori Energia were identified, emphasising the Group's

critical role in supporting the City of Pori's economic development and ensuring security of supply.

The ESRS gap analysis carried out in 2024, based on the double materiality assessment, laid the foundation for the development of sustainability reporting in 2025 and for the fulfilment of future reporting obligations.

The development work continued intensively throughout 2025. During the year, both an internal and an external Code of Conduct were drafted, and a cloud-based emissions calculation tool was introduced. Additionally, the procurement guidelines were updated to better align with the principles of responsible procurement, and sustainability was integrated more visibly into regular management and communication practices.

The Omnibus I amendment package published by the European Commission in 2025 introduced new interpretations and changes to the assessment of the reporting framework's scope. Throughout the year, Pori Energia closely tracked these legislative changes to ensure that upcoming obligations are fully understood and can be addressed proactively. The company initiated the preparation of its sustainability reporting using the ESRS-based VSME framework to ensure that reporting structures and processes were developed in a timely manner. This proactive groundwork enhanced sustainability management and laid a clear foundation for future development.

Through this report, Pori Energia seeks to highlight both its successes and areas that remain under development. The report outlines where the company currently stands in terms of sustainability and where it is heading next. Sustainability should not be measured solely by past achievements; it is equally defined by

the future goals to which the Pori Energia Group is committed.

Pori Energia's headquarters are located in Pori, and the company also operates in Ii and Raahe. The 2025 sustainability report is the first in the company's history. It has been prepared using

the VSME framework, a voluntary sustainability reporting standard for small and medium-sized enterprises.

The report discloses information on material topics under the Basic Module (B) and the Comprehensive Module (C) of the VSME standard.

KEY FIGURES

PORI ENERGIA OY

Key figures - report for the financial period January 1 - December 31, 2025

FORM OF ENTERPRISE Limited company	TURNOVER 137.20 M€	FTE 1.06 <small>(hours worked during the reporting period) / (full-time employee hours during the same period)</small>
NACE 35.11, 35.30	BALANCE SHEET 428.16 M€	

Main country of operation, location of significant assets and offices: Finland

SUBSIDIARIES

COMPANY	SECTOR	ADDRESS
Pori Energia Sähköverkot Oy	Electricity distribution	Radanvarsi 2, 28100 Pori, FINLAND
Tuulia Energy Oy	Energy services, energy production	Radanvarsi 2, 28100 Pori, FINLAND

KEY LOCATIONS OF OPERATIONS

COMPANY	COUNTRY	OFFICE	ADDRESS
Pori Energia Oy	Finland	Pori	Radanvarsi 2, 28100 Pori, FINLAND
Pori Energia Sähköverkot Oy	Finland	Pori	Radanvarsi 2, 28100 Pori, FINLAND
Tuulia Energy Oy	Finland	Pori	Radanvarsi 2, 28100 Pori, FINLAND
Tuulia Energy Oy	Finland	Ii	Vaneritie 5, 91100 Ii, FINLAND
Tuulia Energy Oy	Finland	Raahe	Konekuja 5, 92120 Raahe, FINLAND

SUSTAINABILITY CERTIFICATES

CERTIFICATE	GRANTING AUTHORITY	GRANTED	DESCRIPTION
ISO 14001:2015	Kiwa Sertifointi Oy	1999	Environmental management system standard
ISO 45001:2018	Kiwa Sertifointi Oy	2005	Occupational health and safety standard
ISO 50001:2018	Kiwa Sertifointi Oy	2015	Energy management standard
ISO 9001:2015	Kiwa Sertifointi Oy	2000	Quality management system standard



PORI ENERGIA AS A COMPANY

Better Life with Sustainable Energy.

Pori Energia provides its customers with district heating and district cooling and is responsible for electricity distribution in the Pori area. Its subsidiary, Pori Energia Sähköverkot Oy, manages electricity transmission and distribution for over 50,000 network users, and over half of Pori's residents live in homes heated with district heating provided by Pori Energia. Additionally, the Group's subsidiary Tuulia Energy Oy offers wind power services and is pursuing growth, particularly in wind power consultancy and in services related to the operation and maintenance of wind farms.

The company's most significant markets consist of the local energy market in the Pori area as well as national and international markets for renewable energy and wind power services. Some business

operations, such as electricity distribution and district heating, operate in regulated markets, while wind power services operate in competitive markets.

Pori Energia's mission is to build a better life with sustainable energy. This means that we do things that allow everyone to look to the future with confidence. Sustainability is an integral part of our strategy and guides our decision-making at all levels of the business. In our strategic work, we consider perspectives related to the environment, people, and good governance, as well as the associated risks and opportunities. Sustainability goals are linked to our strategic priorities, and their implementation is monitored systematically. This is how we ensure that our business develops sustainably over the long term and fulfills stakeholder expectations.

OUR SUSTAINABILITY STRATEGY

FOCUS AREAS OF PORI ENERGIA'S SUSTAINABILITY STRATEGY



ENVIRONMENTAL RESPONSIBILITY

Next generation energy system

- Enabling the green transition
- Reducing emissions
- Promoting circular economy (resource and material efficiency)



SOCIAL RESPONSIBILITY

Sustainable customer solutions

- Improving energy efficiency / utilising combined heat and power
- Providing carbon-neutral cooling and heating
- Quality assurance
- Promoting customer satisfaction

Team of Future Builders

- Strengthening the wellbeing of personnel
- Improving occupational safety
- Skills development
- Developing coaching-based leadership and communication



GOOD GOVERNANCE

Ethically guided and transparent business

- Ensuring sustainable and profitable growth
- Maintaining security of supply
- Ensuring ethical supply chain management and partner compliance

PRACTICES, OPERATING METHODS, AND INITIATIVES

The current state of the planet requires changes in energy production methods and a reduction in emissions. As a socially responsible company, Pori Energia aims to promote these measures and the transition towards more sustainable energy production.

The company broadly considers the principles of sustainable development in its operations. Practical actions include addressing climate change, managing emissions, using water resources responsibly, protecting biodiversity and natural resources, promoting the circular economy, and supporting the wellbeing of employees both within the company and across the value chain. Additionally, the company considers its impacts on communities, customers and end-users, as well as on business practices.

The *"Better Life with Sustainable Energy"* strategy brings together Pori Energia's key objectives around sustainable growth. Our sustainability work focuses on building a next generation energy system, leveraging sustainable solutions to drive growth, and nurturing a skilled and continuously developing workforce, supported by ethically guided and transparent governance.

As part of this commitment, we actively pursue concrete climate actions and systematically reduce carbon emissions. We consider our impact on the surrounding natural environment in all of our operations, and develop procedures to mitigate environmental damage through continuous development.

Pori Energia's sustainability principles are based on responsible business practices, environmental impact management, and good governance, guiding the company's policies, practices, and initiatives. Our workforce-related measures include occupational safety plans, safety training, workplace assessments and inspections by occupational health services, as well as risk management supported by clear instructions and protective equipment. In addition, we support employees through performance discussions, flexible working hours, remote work opportunities, and early support programmes. The management

system supports continuous improvement through performance metrics, objectives, management reviews, audits, safety inspections, risk and root cause analyses, and feedback management.

Pori Energia operates under a Code of Conduct and provides ethics training for all employees to promote sustainability awareness. Sustainability criteria are considered in procurement, and investments focus on CO₂-free energy production and increasing energy efficiency, such as heat recovery.

In addition to its own operations, Pori Energia is committed to promoting sustainability throughout its value chain. Thus, our sustainability work also extends to our supply chain. The Supplier Code of Conduct addresses human rights, labour practices, environmental responsibility, and anti-corruption measures.

Pori Energia has carried out a multi-year programme to develop coaching-based leadership and communication as part of its *"Team of Future Builders"* strategy. In 2025, supervisory practices were enhanced using 360-degree feedback, and the company's *"Way of Working"* value statements were updated in collaboration with all staff.

Climate change management is based on increasing CO₂-free production in line with our roadmap, monitoring emissions, and investing in low-emission energy production. Pori Energia applies digital solutions across its operations, such as smart grid management, including remote-readable electricity meters. Operations are continuously developed in close cooperation with stakeholders, considering climate change risks and shifts in electricity markets. Carbon footprint measurement and reporting, scenario analysis, risk assessment, and staff training help ensure the company can identify and respond effectively to changes.

Environmental and biodiversity work is guided by clear internal policies and practices, including environmental and energy efficiency principles, ethical guidelines, environmental impact assessments, and close collaboration with authorities and stakeholders.

Altogether, these actions promote safe, responsible, and sustainable operations, while encouraging staff and partners to approach sustainability and environmental matters with appropriate commitment.

Sustainability-related practices and their status

B2	Does the organisation have sustainability-related practices, operating methods, or planned initiatives for the following sustainability topics (yes/no)?	Have targets been set for the practice (yes/no)?	Are they public (yes/no)?
Climate change	Yes	Yes	Yes
Pollutants	Yes	Yes	Yes
Water and marine resources	Yes	No	No
Biodiversity and natural resources	Yes	No	No
Circular economy	Yes	Yes	No
Our workforce	Yes	Yes	No
Supply chain workforce	Yes	No	No
Affected communities	Yes	No	No
Customers and end-users	Yes	Yes	No
Business practices	Yes	No	No

The sustainability programme currently under preparation will provide a foundation for defining, monitoring, and reporting on sustainability-related targets. Consequently, our targets and achievements will be more deeply integrated into external communication and stakeholder reporting.

REPORTING AS PART OF SUSTAINABILITY WORK

Sustainability reporting in accordance with the VSME standard is related to the EU’s broader goal of promoting the green transition. This is a voluntary and simplified reporting model developed specifically for unlisted SMEs. With the CSRD directive applicable to large companies, smaller companies are also required to provide more comprehensive and transparent sustainability information than before.

At Pori Energia, sustainability reporting serves as a tool to identify our key areas for development and to systematically monitor the progress of our sustainability efforts. Sustainability reporting supports better decision-making, particularly in material and supplier selection and emission reduction initiatives. It increases operational transparency, supports risk

management, and helps guide our operations towards more sustainable practices.

The data produced through reporting provides us with a more comprehensive understanding of the sources of our carbon dioxide emissions. This information enables measures to be targeted at the areas where emission reductions will have the greatest impact.

We understand that sustainability work is a long-term and ongoing process, where annual reporting serves as an important guiding factor. VSME reporting provides us with effective tools for the systematic development of sustainability work across the entire Group.

The data produced through reporting provides us with a more comprehensive understanding of the sources of our carbon dioxide emissions.



EHSQ AS PART OF SUSTAINABLE BUSINESS

Our operations are certified in accordance with ISO 9001:2015 (quality), ISO 14001:2015 (environment), ISO 50001:2018 (energy management), and ISO 45001:2018 (occupational health and safety) standards.

Our Environment, Health, Safety and Quality (EHSQ) work covers the maintenance, development, reporting, communication, and support of business operations. It includes, among other things, guidelines, management reviews, audits, safety inspections, observations and discussions, risk and root cause analyses, feedback, and legal compliance monitoring. The significance of EHSQ work for operational quality, safe practices, and environmental responsibility is evident in daily operations: work proceeds as planned without major disruptions or adverse outcomes.

While Pori Energia did not fully meet all safety targets in 2025, proactive safety initiatives were actively carried out. During the year, 437 safety observations and 43 safety discussions were recorded. The Energy Services unit reached a record performance with an entirely accident-free year.

The Energy Services unit reached a record performance with an entirely accident-free year.

In 2025, we developed several key areas, such as process safety systems, facility safety, and emergency preparedness. We improved safety in condensate and district heating well operations and created online courses for working in heating and cooling plants and networks. In the *"Tools - Wisely Selected"* campaign, we emphasised the importance of suitable, approved, intact, and properly used work tools and protective equipment. To mitigate carcinogenic and reproductive hazards from chemicals, we developed an online course on chemical safety and improved the availability of chemical protective equipment at power plants.

Our collaboration with occupational health services has been close and productive. In 2025, three workplace assessments were conducted, resulting in occupational health improvements, including an ergonomic solution for lifting salt bags.

Collaboration with the new customer service company has been seamless, and the number of service requests and response times are continuously monitored to ensure quality.

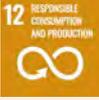
Environmental risk assessments and proactive preparedness plans for power plants were updated as part of maintaining the management system's environmental aspects.

EHSQ work is an essential part of the company's responsibility efforts. It involves continuous development, improving existing practices, and ensuring the quality of operations.

SUSTAINABILITY TARGETS

Pori Energia’s sustainability targets have been defined on the basis of a double materiality assessment. Stakeholder perspectives have been taken into account in setting these targets.

Selected UN Sustainable Development Goals (SDG)

SDG	MAIN GOAL
    	<p>1. Building a sustainable energy system and green transition</p> <p>We will reduce carbon dioxide emissions across our entire value chain and actively work to mitigate climate change by investing in low-emission energy production and the development of the electricity grid. We recognise the environmental and biodiversity impacts of our activities and take measures to minimise any adverse effects.</p>
 	<p>2. Ethical and sustainably growing business</p> <p>We operate transparently and responsibly in all our business activities. We promote sustainable and profitable growth, prevent corruption, and ensure that open communication and good governance strengthen trust in Pori Energia.</p>
 	<p>3. A developing and thriving work community</p> <p>We promote the safety, wellbeing, and work-life balance of our personnel by developing corporate culture, management, and operational processes, as well as by strengthening expertise and professional development. Our goal is an accident-free workplace.</p>
 	<p>4. Responsible value chain</p> <p>We build a responsible value chain by selecting partners who share our values of responsibility, safety, respect for human rights, and compliance with the law. We operate in a way that supports residential comfort and community acceptance, while minimising any negative impacts on the surrounding community.</p>
 	<p>5. Reliable energy supply and satisfied customers</p> <p>We ensure the continuous and uninterrupted availability of electricity and heat to all customers equally. We ensure security of supply, reliability of electricity and heat distribution, and open communication, which maintain customer satisfaction and strengthen trust in our operations.</p>

CLIMATE COMMITMENT

Pori Energia recognises its position and important role as an energy company in promoting sustainable energy production, both locally and across Finland.

The company's own energy production is largely based on combined heat and power production, with fuel combustion in energy production representing its most significant source of emissions. In recent years, Pori Energia has made major adjustments to its energy production methods, leading to a notable reduction in carbon dioxide emissions.

The company has committed to achieving carbon-negative production by 2035 and to systematically reducing its overall emissions as part of its climate transition plan. A production carbon roadmap currently underpins the company's carbon-negative production target. The strategic target for the share of carbon-free production has been calculated to include emissions arising from the operations of associated companies. Unlike in other reports, which focus solely on the Group's own operations, this analysis adopts a broader scope. The calculation is based on CO₂ emissions from fossil fuels. The current transition plan mainly focuses on reducing Scope 1 emissions and includes numerical interim targets for these emissions as well as for production emission reductions.

The company intends to refine its transition plan during 2026, expanding it to cover Scope 2 emissions and incorporating more detailed metrics, interim targets, and monitoring principles.

CLIMATE RISKS

The company has identified physical risks related to climate change as part of the double materiality assessment process and its broader risk evaluation. Control measures have been established for the identified risks, and their probability has been assessed within the company's risk management framework.

Physical climate risks include the impacts of extreme weather events, such as storms, heavy rainfall, and

heatwaves on the reliability of power plants, the electricity grid, and fuel logistics.

These physical risks can affect properties, power plants, electricity grids, and infrastructure, and they have been taken into account in risk management. In the value chain, climate-related risks are related to the availability of fuels, price fluctuations, and disruptions in the supply chain.

The company implements adaptation measures, such as strengthening infrastructure against extreme weather, optimising processes to increase energy efficiency, and preparing contingency plans to manage supply chain disruptions. Adaptation forms an integral part of continuous risk management and the company's operational management system.

The severity of risks is assessed using methods suitable for different applications. Within the internal risk management framework, risks are assessed on a numerical scale that takes into account both probability and potential impact.

In the double materiality assessment, the severity of risks is evaluated qualitatively in relation to the company's operational impacts, risks and opportunities, as well as stakeholders' perspectives. The most significant risks identified in the double materiality assessment have been incorporated into the company's broader internal risk evaluation. The assessments complement each other, providing an overall picture of the company's climate risks.

While most identified climate risks are assessed as moderate in severity, some individual physical risks may be considered high.

The company's objective is to achieve carbon-negative production by 2035.

EMISSIONS

In recent years, Pori Energia has implemented significant measures to reduce its greenhouse gas emissions, aiming for carbon-negative production by 2035. A key factor has been phasing out peat use. In 2025, 96.9% of production was carbon-free.

In the future, key measures for reducing Scope 1 emissions will include the gradual increase of biofuel use, reducing oil use in separate networks, investing in electric boilers, and adopting low-emission and electric vehicles.

To reduce Scope 2 emissions, the company recognises the importance of increasing the share of renewable electricity and is committed to implementing initiatives that improve energy efficiency and reduce energy consumption. The company plans to refine Scope 2 targets, metrics, and monitoring as part of the transition plan update in 2026.

For Scope 3 emissions, the company recognises the significance of the value chain in managing overall

emissions, and related targets and measures will be defined and clarified further in 2026 as part of ongoing sustainability and reporting improvements.

Scope 3 reporting covers categories that are material and applicable to the company's operations. Categories 8, 10, 11, 12, 13, and 14 have been excluded from the calculation as they are not relevant from the perspective of the company's business or value chain. Categories 4 and 15 are relevant to the company's operations, but emissions could not be calculated during the reporting period due to lack of sufficient and reliable data. These categories will be included in the 2026 report where possible.

2025 marked the first time the company's emissions were calculated at this scale. The calculation is based on the available data, and the results may be refined in the coming years as the coverage, quality, and collection processes improve.



PORI ENERGIA'S EMISSIONS BY CATEGORY



12,037 tCO₂e

Pori Energia's Scope 1 emissions

Scope 1 emissions cover the company's direct emissions.

Pori Energia's Scope 1 emissions primarily arise from the operation of its electricity and heat production plants, as well as company-owned vehicles.



Location-based 1,139.1 tCO₂e
Market-based 15.7 tCO₂e

Pori Energia's Scope 2 emissions

Scope 2 emissions cover the energy consumed by the company. Pori Energia's Scope 2 emissions are primarily generated from electricity consumption.



118,694 tCO₂e

Pori Energia's Scope 3 emissions

Scope 3 emissions cover the company's indirect emissions from sources not directly owned by the company. Pori Energia's main Scope 3 emissions arise from sold energy, purchased services, and capital goods.

Emission distribution 1 January - 31 December 2025

SCOPE	CONTENTS	TONS CO ₂ E
Scope 1	Production	11,800
Scope 1	Own vehicles	141
Scope 1	Cooling	96
Total (Scope 1)		12,037
Scope 2: location-based	Electricity consumption	1,132.4
Scope 2: location-based	Heat consumption	6.7
Total (Scope 2: location-based)		1,139.1
Scope 2: market-based	Electricity consumption	12.8
Scope 2: market-based	Heat consumption	2.9
Total (Scope 2: market-based)		15.7
Scope 3: upstream	Category 1. Purchased goods and services	6,400
Scope 3: upstream	Category 2. Capital goods	2,640
Scope 3: upstream	Category 3. Other emissions related to fuels and energy	109,000
Scope 3: upstream	Category 5. Waste generated in operations	205
Scope 3: upstream	Category 6. Business travel	54.4
Scope 3: upstream	Category 7. Commuting	223
Scope 3: downstream	Category 9. Downstream transportation and distribution	172
Total (Scope 3)		118,694
Total (location-based)		131,870
Total (market-based)		130,747

Emissions Intensity

SCOPE	TONS CO ₂ E / M€ TURNOVER
Scope 1 & 2 (location-based)	96.04
Scope 1, 2 (location-based) & 3	961.15
Scope 1 & 2 (market-based)	87.85
Scope 1, 2 (market-based) & 3	952.96

OTHER ENVIRONMENTAL IMPACTS

Energy consumption

ENERGY CONSUMPTION	RENEWABLE SOURCE (MWH)	NON-RENEWABLE SOURCE (MWH)	TOTAL (MWH)
Fuels	699,898	8,894.01	708,792.01
Purchased electricity	9,199.84	7,752	16,951.84
Total	709,097.84	16,646.01	725,743.85

Pori Energia systematically monitors and manages its energy consumption across its production operations in accordance with the ISO 50001 energy management standard. Energy consumption is measured and reported regularly, and efforts are made to optimise it in all processes to improve energy efficiency and reduce environmental impact.

The company systematically implements measures to improve energy efficiency. These measures include optimising processes, utilising renewable energy, and investing in equipment and systems. These actions ensure that our energy use supports the company's climate targets and principles of sustainable development.

During 2025, the energy management team's agenda included studies on improving power plant efficiency, utilising waste heat, and optimising operations. Concrete energy efficiency initiatives included investing in a flue gas heat recovery system and optimising minimum load operations.

Staff are trained and encouraged to promote energy efficiency and implement best practices in their work,

ensuring that energy management remains sustainable both economically and environmentally. In 2025, an energy efficiency campaign was implemented for the staff.

The energy consumption table presents the company's total energy use. Fuel consumption has been converted into energy units (MWh). The conversion factors applied are fuel-specific net calorific values published by Statistics Finland and Motiva Oy, which are commonly accepted in Finland. Biomass-based fuels are classified as renewable, while fossil fuels are classified as non-renewable. For vehicles, all fuels are reported as non-renewable, as detailed supplier-specific information on the renewable share of the fuels used was not available.

In 2025, an energy efficiency campaign was implemented for the staff.

Water consumption and waste

WATER USAGE	CUBIC METERS (M ³)
Water withdrawal	1,556,551
Wastewater	804,578
Water consumption	24,518

WASTE	TONS
Mixed waste	53.86
Hazardous waste	157.12
Metal waste (recyclable)	60.38
Construction and demolition waste	60.48
Energy waste and recovery	3,478.11
Recyclable materials	48.41
Other waste	74.14
Total	3,932.5 tons

Pori Energia draws water from both the municipal water network and the Kokemäenjoki River. Municipal water is primarily used as domestic water and is discharged for treatment as sanitary wastewater after use. Water from the Aittaluoto intake is used for cooling as well as for process and boiler water production, and some of the water is also supplied to other industrial operators in the Aittaluoto area. Most of this water is returned directly to the Kokemäenjoki River.

Additionally, groundwater is used for cooling energy production in the Radanvarsi area, after which the heated water is discharged into the Kokemäenjoki River. The company identifies the risks related to water pollution and systematically implements measures to minimise them. These include proper treatment and recycling of wastewater and process water, as well as continuous monitoring and measurement to ensure water quality and high environmental protection standards.

Pori Energia's operations do not cause significant emissions of pollutants to air, water, or soil.

Pori Energia systematically manages waste generation and treatment throughout its production chain in accordance with the ISO 14001 environmental management system. All waste fractions are properly sorted and primarily directed to recycling or recovery, supporting the company's goals of reducing environmental impact.

Waste volumes and sorting are regularly monitored within the environmental management system, and the results are included in sustainability reporting. This data enables identifying key emission sources and waste generation points, planning improvement measures, and tracking progress toward reduction targets.

Moreover, personnel are trained in proper waste handling and actively encouraged to follow recycling and reuse practices, ensuring waste management is safe and environmentally sustainable.

Pori Energia's operations do not cause significant emissions of pollutants to air, water, or soil. Pollutants from operations are described in the relevant permit decisions and regulations, and the company's operations comply with the set permit limits. Consequently, emissions were not assessed as material in the VSME reporting.

STAKEHOLDERS

Building a sustainable future is a common goal for the entire energy sector, and collaboration with various actors is central to our operations. We believe that active communication and listening to our stakeholders' expectations help us evolve and make more informed decisions in our business activities.

We are actively involved in energy sector networks and events where we share insights, gain new knowledge, and contribute to the responsible development of the sector together with other stakeholders.

Pori Energia has taken the needs and expectations of its stakeholders into account when planning reporting content and conducting the double materiality assessment. The company's key stakeholders are presented on this page.

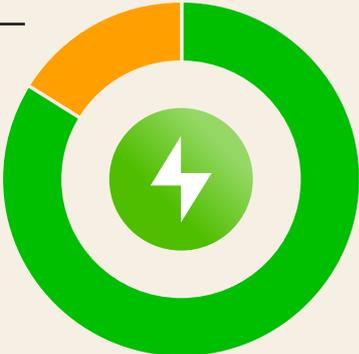
Pori Energia regularly conducts stakeholder surveys to support its operations. The most recent stakeholder survey was carried out in 2024 in connection with the double materiality assessment.

Based on the survey results, the board and management are informed of stakeholder views regarding the company's sustainability impacts, and action plans are developed accordingly.

STAKEHOLDERS OF PORI ENERGIA

Owners	Personnel	Households
Business customers	Subcontractors, suppliers of goods or services	Financiers
Energy sector representatives	General public	Authorities

PERSONNEL

<p>PERSONNEL AT THE END OF THE FINANCIAL PERIOD 2025</p> <p>201</p> <p>employees</p>	<p>TRAINING HOURS PER YEAR</p> <p>18 h</p> <p>average per person</p>	<p>SELF-EMPLOYED INDIVIDUALS</p> <p>4</p> <p>employees</p> <p>Employees who work exclusively for the company or are employed through a staffing service.</p>			
<p>GENDER DISTRIBUTION OF PERSONNEL</p> <p>Women 32 employees</p> <p>Men 169 employees</p> <p>Other 0 employees</p>  <p>GENDER DISTRIBUTION OF SUPERVISORY LEVEL EMPLOYEES</p> <p>Women 17%</p> <p>Men 83%</p>	<p>COVERAGE OF COLLECTIVE AGREEMENTS</p> <p>96%</p> <table border="1" data-bbox="767 981 1442 1205"> <tr> <td>PERMANENT EMPLOYMENT</td> <td>FIXED-TERM EMPLOYMENT</td> </tr> <tr> <td>87.6%</td> <td>12.4%</td> </tr> </table> <p>EMPLOYEE TURNOVER</p> <p>12.4%</p> <p>GENDER PAY GAP</p> <p>-4.98%</p>	PERMANENT EMPLOYMENT	FIXED-TERM EMPLOYMENT	87.6%	12.4%
PERMANENT EMPLOYMENT	FIXED-TERM EMPLOYMENT				
87.6%	12.4%				

ACCIDENTS DURING THE FINANCIAL PERIOD

3

During the reporting period, there were no fatalities in the Pori Energia Group due to occupational accidents or work-related illnesses.

WORK ACCIDENT FREQUENCY

1.9

The accident frequency rate, calculated per 200,000 hours worked in line with the VSME standard, indicates the number of accidents relative to total working hours.



EMPLOYEE COMPENSATION

All employees are paid at least the minimum wage.

CORPORATE GOVERNANCE

GENDER DISTRIBUTION OF THE BOARD

Women

3 employees

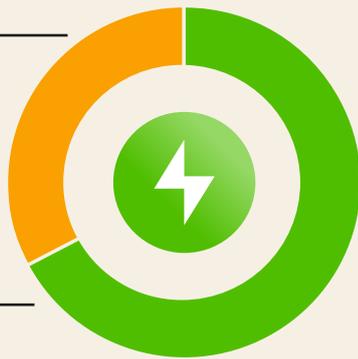
Men

6 employees

DIVERSITY

Women

33%



Men

67%

HUMAN RIGHTS POLICY

The Pori Energia Group operates under a Code of Conduct that encompasses its human rights policy, addressing the following themes:

- Child labour
- Forced labour
- Human trafficking
- Discrimination
- Accident prevention
- Violence
- Exploitation
- Fulfillment of employer obligations

HUMAN RIGHTS VIOLATIONS

The company has not observed any human rights violations among its personnel concerning child labour, forced labour, human trafficking, discrimination, or accident prevention. Additionally, no human rights violations affecting employees in the value chain, impacted communities, consumers, or end users have been identified.

COMPLAINT HANDLING MECHANISM

Our company has both an internal and an external whistleblowing channel. The whistleblowing channel provides an opportunity to report suspected misconduct or other activities that do not comply with our organisation’s values and practices. Reports submitted through the channel are processed in accordance with the Whistleblower Protection Act.

CORRUPTION CASES

During the reporting period, the company has not been imposed any penalties or fines for violations of anti-corruption and bribery laws. We maintain and develop operational models aimed at ensuring compliance and preventing unethical conduct. During the reporting period, the company developed and launched an ethics training programme for all employees.

VSME DIRECTORY

The purpose of the VSME directory is to help readers identify and locate VSME reporting information. VSME reporting items that are not applicable to the company have been excluded from the report in accordance with the reporting standards.

BASIC MODULE	PAGE
B1: Basis for preparation	5 and 8
B2: Practices, policies and future initiatives for transitioning towards a more sustainable economy	8-9
B3: Energy	15
B3: Greenhouse gas emissions	13-14
B4: Pollution of air, water and soil	13-16
B5: Biodiversity	Not reported - The company does not operate in biodiversity-sensitive areas.
B6: Water	16
B7: Resource use, circular economy and waste management	16
B8: Workforce - General characteristics	18
B9: Workforce - Health and safety	18
B10: Workforce - Remuneration, collective bargaining and training	18
B11: Convictions and fines for corruption and bribery	19

COMPREHENSIVE MODULE	PAGE
C1: Strategy: Business model and Sustainability - Related initiatives	6-8 and 17
C2: Description of practices, policies and future initiatives	8 and 12-13
C3: GHG reduction targets and climate transition	12
C4: Climate risks	12
C5: Additional workforce characteristics	18
C6: Human rights policies and processes	19
C7: Severe negative human rights incidents	19
C8: Revenues from certain sectors and exclusion from EU reference benchmarks	Not reported - The company's business activities do not include revenue exceeding the EU reference benchmarks.
C9: Gender diversity ratio in the governance body	19



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