



CONSTI

**CONSTI PLC
SUSTAINABILITY
REPORT**

**20
25**

1 GENERAL INFORMATION

1.1 Principles of preparation

1.1.1 Principles of preparing the sustainability report (BP-1, BP-2, IRO-2)

Basic information

Consti Plc (Consti) is one of the leading companies in Finland focused on renovation contracting and technical building services. Consti offers a comprehensive range of renovation and technical building services, as well as selected new construction services to housing companies, corporations, investors, and the public sector. Consti has offices in Helsinki, Tampere, Turku, Lahti, Hämeenlinna, Oulu and Jyväskylä.

The parent company of the group is Consti Plc. Operations are divided into four business areas: Housing Companies, Corporations, Public Sector, and Building Technology. Business is conducted in subsidiaries wholly owned by the parent company. The sustainability reporting covers the entire group, i.e., all subsidiaries, and the scope of consolidation is the same as in the financial statement. The reporting period for the sustainability report is the same as in financial reporting, i.e., the calendar year.

Basis of preparation

This sustainability report has been prepared in accordance with the EU Corporate Sustainability Reporting Directive (CSRD) and the Finnish Accounting Act, using the European Sustainability Reporting Standards (ESRS) required by the directive. The EU Corporate Sustainability Reporting Directive applies to large companies operating in regulated markets in the EU from the financial year 2024 onwards.

In its 2025 double materiality assessment Consti identified the following as material topics for impact materiality: Climate Change E1, Circular Economy E5, Own Workforce S1, Workers in the Value Chain S2, and Business Conduct G1. For financial materiality, the material sustainability topics identified were Climate Change E1, Own Workforce S1, Workers in the Value Chain S2, and Business Conduct. The double materiality assessment is described in section 1.4.1.

This sustainability report examines Consti's value chain from suppliers and other partners to customers and end-users. Consti has identified the workers of the value chain, particularly the providers of construction services used by Consti, as a material group. Consti has recognised that industrial manufacturers and suppliers are also part of its value chain. However, at this stage, Consti does not yet have fully effective methods to examine the early stages of the entire value chain. Consti aims to use in its procurement established and long-standing

companies that are committed to the principles of sustainable business.

The most significant suppliers in Consti's procurement chain for services include contractors specialising in building technology, demolition, and complementary structures, as well as construction equipment rental companies. For material procurement, Consti's key suppliers are major domestic wholesale and central purchasing groups, as well as significant domestic manufacturers of construction materials and products.

The report focuses primarily on Consti's own operations and impacts, as well as the first tier of the value chain, which consists of Consti's suppliers and customers. For these, Consti has contractual relationships and adequate access to information. The sustainability report does not cover the manufacturing chain of building materials, which is part of the upstream of Consti's value chain, because there are not enough internal sources of information, systems, or processes available to track the manufacturing chain. At the downstream end of the value chain, property users and residents, as well as owners of investment properties, play a central role. The lifecycle management of buildings and the end-user experience are largely determined by the actions of property owners and users throughout the building's lifecycle.

The Scope 3 calculation results presented in section 2.2.4 of the sustainability report include greenhouse gas emissions from the upstream value chain. The emission categories for the downstream value chain in Consti's Scope 3 calculations include the end-use of sold products and the disposal of sold products to the extent there were emissions to be reported in these categories during the reporting period. The value chain is illustrated in the figure below and it is also described in section 1.2.3.

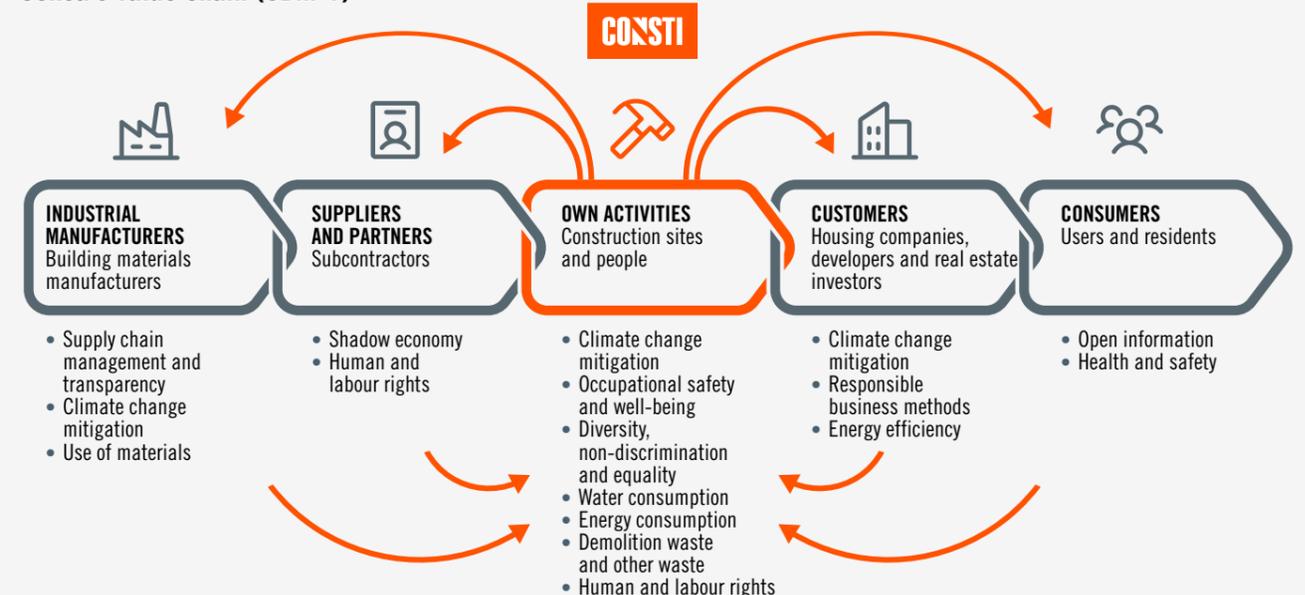
Consti has not used the option to omit information related to intellectual property, know-how, or the results of innovation in its reporting. Consti has not used the option under Articles 19a(3) and 29a(3) of Directive 2013/34/EU to omit information related to ongoing development or negotiations. Consti has used the option for internal references in the sustainability report.

The sustainability report and related claims have been assured (limited assurance) by an independent third party, KPMG Oy Ab, in accordance with its assurance statement which is presented as part of Consti 2025 Annual Report.

The data points reported in accordance with the ESRS standard and their locations within the sustainability report are presented in the indices published at the end of this report: 5.1 Appendix 1: Content index and 5.2 Appendix 2: Data points that derive from other EU legislation. The indices also outline any deviations and provide relevant clarifications.

The monetary amounts presented in this report are in euros.

Consti's value chain (SBM-1)



1.1.2 Risk management and internal control in sustainability reporting (GOV-5)

Consti's sustainability reporting follows the Group's common principles and processes for risk management and internal control.

The identified risks of sustainability reporting are 1. the correctness, accuracy, and completeness of the reported information as well as the timeliness of the reporting, 2. the division of responsibility in reporting and its reproducibility, and 3. changes in legislation.

To ensure the correctness and timeliness of the information, Consti has defined a framework for sustainability reporting that specifies the roles and responsibilities for monitoring and reporting sustainability issues. However, in the reporting of Scope 3 emissions, data often has to be estimated on a cost basis, as sufficient emissions data is not yet available from material suppliers. The risks related to correctness and completeness are closely linked to the availability of data in the value chain and the accuracy of estimations. Accuracy is ensured by providing clear instructions for data submission and by requesting additional clarifications on received information when necessary. Ambiguities related to responsibilities are addressed by documenting

the process and training the individuals involved in reporting on the tasks required by the process. The monitoring of legislative changes is carried out by assigning responsibility for tracking those changes within the organisation.

According to Consti's operating model, the management of business areas and support functions are responsible for the accuracy and transparency of the reported information. The reported information is derived from the Group's common systems, from stakeholders, or from information obtained from public sources.

Consti's internal controls, which are part of common business processes and systematically monitored as part of the reporting of business units and the Group's Management Team, are used to ensure the accuracy and timeliness of the reported content.

Responsibility for sustainability reporting lies with Consti's Director of Legal and Compliance, supported by the Group's Finance Department and the Sustainability Manager. Further information on Consti's risk management, internal control, internal audit, and financial reporting process can be found in Consti Group's Corporate Governance Statement, which is presented as part of Consti's Annual Report.

1.2 Governance and strategy of sustainability

1.2.1 Role of governance, management, and supervisory bodies and the information provided to them and the sustainability issues they handle (GOV-1, GOV-2, SBM-1)

Sustainability governance

Sustainability is part of business management at Consti, led by the Group's CEO with the assistance of the Management Team. The sustainability themes and objectives that are material to the company for the strategy period are presented by the Management Team and approved by the Board. The sustainability goals are based on Consti's strategy and double materiality assessment of sustainability issues. In addition to the strategy period goals, goals are set for the financial year.

The Group's Management Team defines the guidelines and actions related to sustainability. The Group's Management Team is responsible for implementing the decisions. The Board monitors sustainability risks as part of the company's risk management. The entire Board is responsible for monitoring impacts, risks, and opportunities. The experience of the Board Members is described in the section "Board" of this chapter. The members of the Board are presented in Consti's Annual Report under the section "Board of Directors".

Sustainability development is coordinated by the Corporate Sustainability Steering Group, consisting of the CEO as well as representatives of support functions and Business Areas. Its key tasks are to coordinate the development of sustainability work, plan actions to implement sustainability themes, and monitor the general development of corporate responsibility and the requirements set for companies. The Steering Group meets regularly, and its term is the strategy period. At the Group level, responsibility for the Steering Groups' activities, coordination, and reporting to the Management Team at the group level belongs to the Chair of the Corporate Sustainability Steering Group. The Chair is the Group's Director of Legal and Compliance.

The methods of managing sustainability-related impacts, risks, and opportunities are described thematically in the chapters on the environment, social responsibility, and governance.

Board

The Board of Consti Plc is the highest authority responsible for sustainability in the company, and it approves the key principles and plans and guidelines that steer the company's operations and internal control. The key plans and guidelines relating to responsibility and sustainability are among other things the ethical guidelines for employees and partners, insider guidelines, disclosure policy, environmental principles, occupational safety principles, guidelines for compliance with competition law, and the equality and non-discrimination plan.

The Board approves the company's sustainability goals as part of the company's strategy and monitors the achievement of the goals as part of the strategy implementation monitoring. The Board is informed of any sustainability deviations and misconduct, such as serious work accidents, corruption and bribery suspicions, and other significant events contrary to the company's policies or guidelines. The Board handles other sustainability-related issues and consults the company's internal responsibility experts as needed. The Board handles and approves the sustainability report published as part of the Board of Directors' Report.

The Board of Consti met 10 times during the financial year 2025 and addressed, among other things, the following sustainability topics in its meetings:

- The Board approved 2024 sustainability report.
- The Board addressed actions related to sustainability in year 2025.
- The Board addressed and approved proposed changes to the guidelines regarding disclosure policy and insider instructions.
- The Board addressed tasks of the company's Corporate Responsibility Steering Group.
- The Board reviewed and approved the 2025 double materiality assessment, including the changes made compared to 2024.

- The Board addressed the progress of sustainability measures and the 2025 sustainability targets.
- The Board reviewed and approved the corporate security policy and the description of the risk management process.
- The Board discussed occupational safety and HR issues monthly.

The Board Members

At the end of 2025, the Board of Consti Plc had six members. Two of them, 33.3 per cent, were women, and four of them, 66.6 per cent, were men. All members were independent of the company and its significant shareholders. The members of the Board are presented in Consti's Annual Report under the section "Board of Directors".

Board Committees

The Board has formed a Nomination and Remuneration Committee from among its members. The tasks of the Nomination and Remuneration Committee are defined in the written rules of procedure approved by the Board. The committee's tasks include preparing the forms of remuneration and incentive systems for senior management and all employees and approving their key principles.

CEO and Management Team

The CEO of Consti is responsible for implementing sustainability measures in accordance with the goals and strategy approved by the Board. The CEO reports to the Board on material impacts, risks, and opportunities related to sustainability, as well as the progress of sustainability goals when necessary, and regularly reports to the Board on sustainability-related matters, alone or together with the company's sustainability experts. In addition, the CEO presents an occupational safety review at all Board meetings according to the Board's annual calendar.

The Management Team prepares sustainability-related matters to be presented to the Board and monitors the implementation of approved sustainability measures and the impacts, risks, and opportunities related to sustainability regularly in its meetings. The Management Team also approves group-level guidelines that complement the principles approved by the Board, such as information security, accident investigation, and personal data processing.

The Director of Legal and Compliance, who is a member of the Management Team, is responsible for business compliance and sustainability reporting. The Director of Legal and Compliance is the Chair of Consti's Corporate Responsibility Steering Group and reports on sustainability themes and measures to the rest of the Management Team according to the Management Team's annual calendar. Consti's corporate responsibility experts provide the Management Team with a sustainability review twice a year.

Sustainability risks and related internal control are addressed in the Management Team when the matters require handling or decisions. The Management Team addresses reviews related to HR and occupational safety in all its meetings, and addresses reviews related to e.g., the environment, energy, information security, and compliance as needed, if the matters require handling or a decision.

Business Area Directors are responsible for ensuring that the sustainability principles and goals defined by the company are integrated into the daily work of employees and that the suppliers, customers, and other partners used by the company operate according to Consti's sustainability principles.

The members of the Management Team are presented in Consti's Annual Report under the section "Management Team".

Sustainability expertise of the Board and the Management Team

The Board Members and The Management Team Members of Consti have years of experience in business related to the company's business areas through operational or trust positions. The Board

and the Management Team can obtain external expert assistance in sustainability matters if necessary.

The Board and the Management Team receive information on sustainability issues as needed through sustainability reviews and regular reviews on, for example, occupational safety, as well as through the annual sustainability report.

Corporate governance

Consti's business and governance responsibility are guided by the Finnish Companies Act and Securities Market Act, as well as other legislation applicable to Consti. Consti Plc's articles of association, the values and ethical principles approved by the company's Board, and the rules and guidelines of Nasdaq Helsinki Ltd applicable to listed companies. In insider matters, Consti complies with the EU Market Abuse Regulation and the regulations issued under it. Consti complies with the Corporate Governance Code prepared by the Finnish Securities Market Association for listed companies, which is available at www.cgfinland.fi. Consti is part of the Reliable Partner service maintained by Vastuu Group Ltd.

Consti's governance is the responsibility of the Board and the CEO. The company's auditor is responsible for external auditing.

The purpose of internal control is to protect the company's resources from misuse, ensure the proper authorisation of business transactions, support the management of information systems, and ensure the reliability of financial and sustainability reporting.

At Consti, line management has primary responsibility for internal control. It is supported by the Group's support functions. The third level of internal control consists of internal and external audit, whose role is to ensure that the first two levels operate effectively. Consti does not have a separate internal audit function; instead, internal audit responsibilities are divided within the company among different corporate bodies and business areas. The Board may use external experts for separate assessments related to the control environment or operations. The external auditor's audit plan takes into account the fact that the company does not have a separate internal audit function.

More information and a broader description of good governance can be found in the *Corporate governance* included in Consti's annual report.

1.2.2 Incorporating sustainability performance into incentive systems (GOV-3)

Shareholders decide annually on the Board's remuneration at the general meeting in accordance with the remuneration policy and applicable legislation. The proposal for the Board's remuneration is prepared by the Board's Nomination and Remuneration Committee. The Board's remuneration at Consti is not tied to the company's performance.

The Board approves the CEO's salary and remuneration, as well as the principles and metrics applied to the remuneration of other members of the Management Team. The Board monitors and evaluates the implementation of remuneration annually.

The sustainability goals of the CEO's incentive system are the successful implementation of Consti's strategy for 2024–2027, including the promotion of sustainability and green transition, improving accident frequency rates, and promoting an occupational safety culture. In the CEO's incentive system (STI), the share of the performance bonus can be up to 60 per cent of the annual base salary. The share of sustainability-related goals in 2025 was 24 per cent of the annual base salary, including the successful implementation of the strategy. The strategy and its sustainability goals are described in sections 1.2.3 and 1.4.4 of this chapter.

The sustainability goals included in the operational goals of other Management Team members depend on the member's area of responsibility, including among other things promotion of

Sustainability governance at Consti



sustainability and green transition, CSRD reporting, successful implementation of the strategy for 2024–2027 as well as improving accident frequency rates and promoting an occupational safety culture. The share of sustainability-related goals in 2025 was 14–22 per cent of the annual base salary.

For other personnel, individual reward targets are mainly related to quality assurance and the promotion of occupational safety. Sustainability objectives are not linked to the remuneration of the entire staff.

Consti's climate aspects have not been taken into account in the remuneration of governance, management, and supervisory bodies, nor has their performance been evaluated in relation to the reported greenhouse gas emission reduction targets.

The principles of Consti's remuneration and the total remuneration of governance, management, and supervisory bodies are described in more detail in notes 3 and 15 of the parent company's financial statements.

1.2.3 Business model, value chain, and strategy (SBM-1)

Business model and value chain

Consti offers a comprehensive range of renovation and building technology services, as well as selected new construction services, to housing companies, corporations, investors, and the public sector. Consti has offices in Helsinki, Tampere, Turku, Lahti, Hämeenlinna, Oulu, and Jyväskylä. The operations are divided into four business areas: Housing Companies, Corporations, Public Sector, and Building Technology. All business areas include service business. Service business includes, for example, maintenance and minor repairs, as well as building technology maintenance and servicing.

Renovation almost always improves a building's energy efficiency, indoor air quality, and user comfort, such as accessibility and safety. Renovation includes not only technical repairs related to the age of the buildings but also change of use, such as converting old, underutilised office buildings into hotels or apartments or improving the usability of spaces by renewing the layout.

Consti's business model emphasises mitigating climate change, which is increasingly the starting point for renovation either through improving energy efficiency or as an alternative to demolishing the building. Energy efficiency is promoted both through building technology and automation as well as through construction techniques, particularly with facade repairs and improving insulation. Climate change increases rainfall and humidity in Finland and adapting to this requires especially careful maintenance of facades.

Consti operates in the construction value chain both as a contractor — providing construction services to the client and the enduser — and as a provider of property maintenance services after construction. Consti's largest clients include cities and municipalities, Finnish pension insurance companies, real estate investors and housing companies.

In addition, the construction value chain includes architects, designers, and other experts, who usually work on behalf of the client. End users include, among others, employees, residents, students, and customers of commercial spaces. The client is primarily responsible for maintaining contact with end users. During construction, Consti informs the end users about the progress of the project as needed. The value chain is described in section 1.1.1. and 1.2.3.

Renovation is largely based on manual labour and specialised skills acquired through experience, as well as collaboration and project management skills, which are also key factors in the production of the construction services offered by Consti.

The value of Consti's work is particularly evident in the extension of the lifespan of buildings, the improvement of energy efficiency and the usability, accessibility, and healthiness of spaces, and the increase in the value of the building. Improving energy efficiency also reduces the carbon dioxide emissions of the building during its use.

At the end of 2025, Consti Group employed 981 (1,012) construction and building technology professionals, about 98 (98) per cent of whom were in permanent employment. In addition, Consti indirectly employs thousands of workers.

Relationships with workers in the value chain are described in section *S2 Workers in the Value Chain and Relationships* with goods and service suppliers in chapter *G1 Business Conduct*.

Strategy

Consti's mission is to improve the value of Finnish building stock and mitigate climate change through excellent competence in construction and building technology. During the strategy period 2024–2027, Consti aims to grow in construction and building technology by responding to the demand created by the ageing building stock, urbanisation, and climate change. The need for renovation is also increased by changes in the way spaces are utilised for example in workplaces and the retail sector.

In both construction and building technology, the growth sought by Consti is based on developing the current business. The goal is to make Consti's expertise more widely available throughout the construction value chain, from project development to maintenance. This way, Consti's expertise in sustainable renovation practices and project-specific implementation options can be used as efficiently as possible in the value chain.

Consti aims to be one of the leading companies in corporate responsibility within its industry. The key sustainability goals for Consti's strategy period 2024–2027 are mitigating climate change, promoting occupational safety and well-being, and developing responsible practices in the industry. These goals are discussed in more detail in connection with the respective themes.

To mitigate and adapt to climate change, Consti is developing energy efficiency expertise and services that take into account the requirements brought by climate change, for example, for the building envelope and maintenance. The decisive factor in the adoption of energy efficiency improvements and energy efficiency services (e.g., building-specific optimised heating solutions) offered by Consti is the benefits they provide to the customer and the customers' willingness to invest in sustainable solutions. In Consti's view, cost-effectiveness is strongly emphasised in customers' decision-making. Increasing recycling and the reuse of building components in construction are shared challenges in the industry.

Business resilience

In 2025 Consti's climate-related climate scenario and resilience analysis was updated in accordance with the TCFD¹⁾ recommendations. This was carried out by taking into account two different climate scenario analyses, which were based on the IPCC²⁾'s SSP1-2.6 and SSP5-8.5 scenarios. In the SSP1-2.6 scenario, the increase in global temperatures is kept below two degrees, while in the SSP5-8.5 scenario, temperatures are projected to rise by over four degrees by the year 2100.

During Consti's resilience analysis, an assessment was made of how well Consti is able to cope with and adapt to various crises and disturbances that may be caused by changes resulting from different climate scenarios.

The resilience analysis helped identify weaknesses and strengths related to the business and assess potential adaptation measures for both business development and site operations.

Climate scenario and resilience analyses deepen the 2025 DMA (Double Materiality Assessment), where the impacts, opportunities, and risks of climate change were examined over time frames of 1 year, under 5 years, and over 5 years. The table *E1 Climate change mitigation, risk and opportunities* can be found in section 2.2.2.

Consti has identified acute climate risks and regulatory issues as particularly significant among climate-related risks. The Construction Act, EU taxonomy, and the Energy Performance of Buildings Directive require increasingly diverse expertise, especially from designers. A risk for Consti may be the extension of project schedules due to insufficient design expertise. Also, the action and monitoring processes related to taxonomy reporting may add schedule pressure and costs as they increase. Regulation requires monitoring legislation, implementing necessary changes, and possibly adapting services both in Consti's own operations and in its value chain. Transition risks and physical risks are described in section 2.2.2.

Acute climate risks related to climate change may reduce productivity, for example, due to transportation difficulties and problems with global supply chains. The need for construction sites to protect themselves from extreme weather conditions is increasing, and heavy rain and stormwater floods may delay work in urban and suburban areas. Long heatwave periods require rescheduling work and taking care of the working conditions of the staff.

Consti sees the development of new, low-emission products and services as an opportunity. This may strengthen Consti's competitive position and ability to respond to changing customer needs. Significant opportunities are also linked to resource efficiency. The energy efficiency of Consti's operations and the use of low-emission energy sources, proper recycling of waste, and efficient production processes such as the use of prefabricated components may reduce costs. Resource efficiency can also give Consti a reputational advantage.

1.2.4 Sustainability due diligence process (GOV-4)

Consti's business is based on a decentralised organisational structure and operating model. This means that Consti's business areas and profit units have significant decision-making authority and independent powers to conduct business. Responsibility for risk management is at the group level, where clear operational frameworks and requirements are set, and processes and goals are defined for the line organisation to implement the requirements. The achievement and compliance with the goals are regularly monitored. The line organisation reporting is open and transparent from individual projects to the group level.

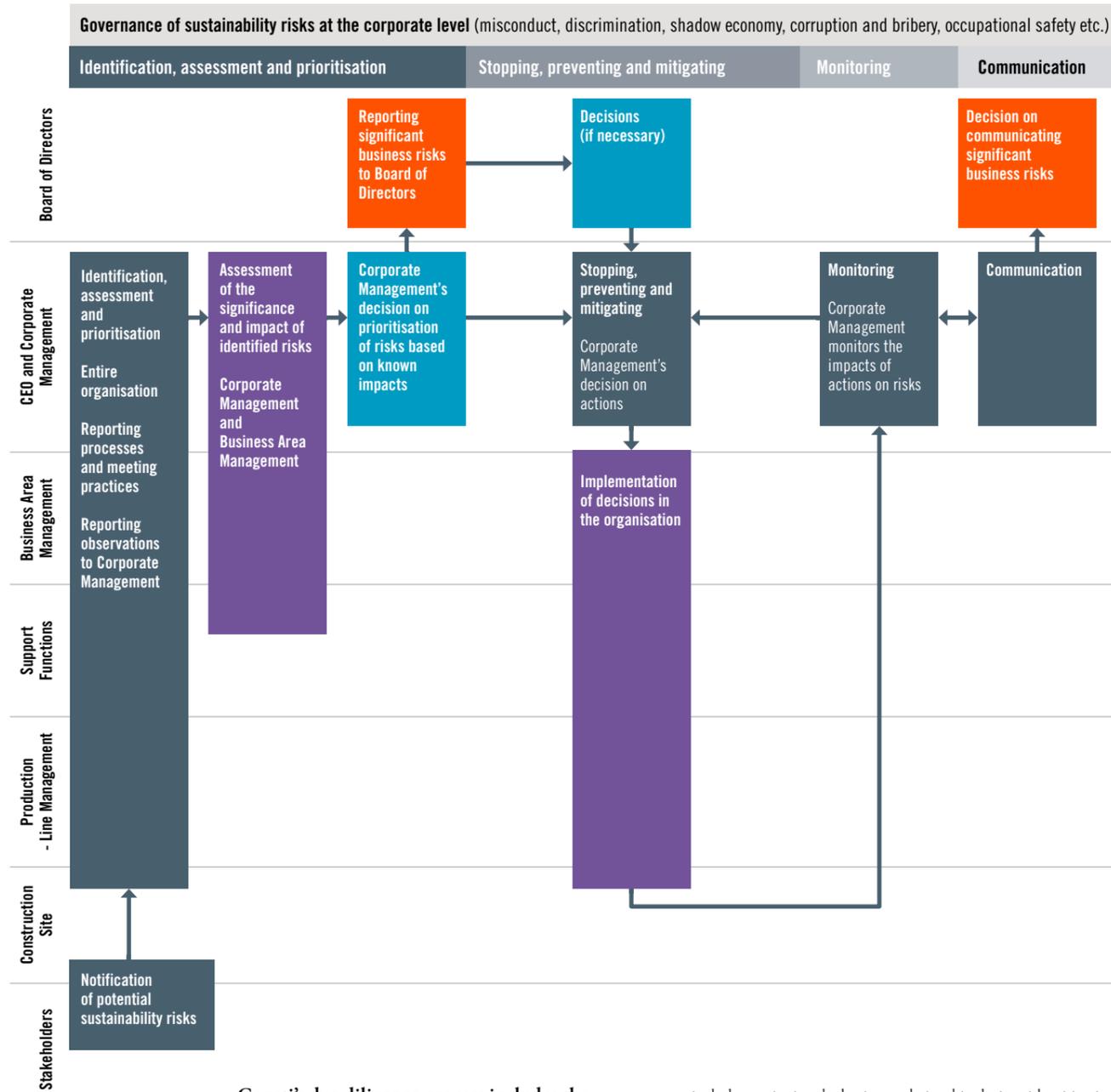
In 2025, the following guidelines for the application of due diligence processes were clarified: environment, human resources management and good governance. The descriptions are available to all Consti employees on the intranet.

The guideline defines operating models and policies to enact with the principles of sustainable business. The guidelines are to be taken into account when making decisions at various levels of the organisation and they are an integral part of Consti's risk management and due diligence processes.

¹⁾TCFD. (2017). Final Report - Recommendations of the Task Force on Climate-related Financial Disclosures <https://assets.bbhub.io/company/sites/60/2021/10/FINAL-2017-TCFD-Report.pdf>

²⁾IPCC. Sixth Assessment Report. <https://www.ipcc.ch/assessment-report/ar6/> and <https://www.ilmatieteenlaitos.fi/kuudes-arviointiraportti>

Description of Consti's due diligence process



Consti's due diligence process includes the following elements

Identification, assessment, and prioritisation: The aim is to identify the most likely and significant sustainability risks in Consti's internal and external operations in all business areas, including the subcontracting and supply chain. Based on the mapping, the most significant risk areas are prioritised for further assessment. Since Consti operates only in the domestic construction market, the assessments are mainly focused on risks generally identified in the construction industry, and the necessary measures are prioritised based on the identified and known impacts.

Stopping, preventing, and mitigating: Based on the prioritisations, plans are made to prevent or mitigate actual or potential adverse impacts related to responsible business that are directly linked to the company's or business partner's operations, products, or services.

Key response methods to risks related to business relationships may

include continuing the business relationship during risk mitigation efforts, temporarily suspending the business relationship during risk mitigation, or terminating the business relationship. The business relationship is terminated either due to the severity of the adverse impacts or after failed mitigation attempts if the company assesses mitigation as impossible. The decision takes into account the measures taken to eliminate the risks.

Monitoring: Consti systematically monitors the implementation and effectiveness of its due diligence measures. The aim of these measures is to identify, prevent, and mitigate adverse impacts on people and the environment, as well as to address issues related to business relationships. Monitoring supports the continuous improvement of the measures and the entire process.

Communication and transparency: The due diligence processes and the measures taken to identify and address actual or potential adverse impacts are communicated as the situation requires.

1.3 Stakeholder interests and views (SBM-2)

The most important stakeholders for Consti are customers (housing companies, public sector developers, real estate investors, and other companies), construction consultants, designers, property managers, subcontractors, suppliers, financiers, owners and current and potential employees, including construction students.

The primary goal of stakeholder cooperation is to map the needs of customers and partners, strengthen cooperation with partners and long-term customers, and make Consti's offerings, expertise, and new industry solutions known. Cooperation with educational institutions aims to make Consti known as an employer and increase knowledge

of renovation as an industry. The goal of workplace communication, in addition to daily work-related communication, is to identify issues important to employee well-being and provide employees with the opportunity to influence the continuous development of the work community.

Continuous dialogue with stakeholders is conducted, especially in customer meetings, joint projects, industry seminars, fairs, and other events, school visits, and student events, as well as through various written surveys such as employee surveys and customer satisfaction surveys conducted at the end of projects. In 2025, the views of stakeholders were surveyed through questionnaires and interviews, in

Stakeholders' views and impacts on business

Key stakeholders	Themes important to stakeholders	Means and measures	Impact on operations, business model and strategy
Consti's owners	Taking care of the competence of the personnel. Combating the shadow economy.	Board work, general meetings, meetings with investors and their representatives, "Uudistajat" stakeholder magazine, newsletters, annual reports and financial reviews, website.	The development and management of personnel competence and the continuous promotion of occupational safety and well-being are part of the strategy.
Students in the field	Sustainability issues in general.	Cooperation with educational institutions such as site visits, internships, theses, guest lectures, fairs and recruitment events, websites, social media channels.	Increase cooperation with educational institutions.
Public sector operators	Preventing environmental pollution and resource efficiency. Corporate culture and responsible business principles. Education. Equal treatment. Health and safety at work.	Regular customer contacts, customer events, industry seminars and fairs, "Uudistajat" stakeholder magazine and newsletter, customer satisfaction surveys, websites, social media channels.	Increased sustainability requirements in invitations to tender guide Consti towards more responsible operations. E.g. occupational safety issues and waste management.
Partners	Preventing environmental pollution. Resource efficiency. Health and safety. Corporate culture and responsible business principles. Know-how. Equal treatment.	Industry seminars and fairs, "Uudistajat" stakeholder magazine and newsletter, website, social media channels.	Development of procurement as part of efficiency improvement. Supporting knowledge in the value chain.
Real estate investors	Preventing environmental pollution. Corporate governance, such as combating the shadow economy and relations with the supply chain. Safety in a broad sense.	Regular customer contacts, customer events, industry seminars and fairs, "Uudistajat" stakeholder magazine and newsletter, customer satisfaction surveys, websites, social media channels.	Promoting safety is part of the strategy. Combating the shadow economy is a key part of procurement.
Housing company representatives	Sustainability issues in general.	Regular customer contacts, active communication before/during the project/after the end of the project, customer satisfaction surveys, customer events, industry seminars and fairs, "Uudistajat" stakeholder magazine and newsletter, website, social media channels.	Highlighting sustainable solutions and alternatives in the offering.
Financiers	Corporate culture and responsible business principles. Reducing emissions. Preventing environmental pollution. Resource efficiency.	Financial statements, interim reports, stock market releases, websites, social media channels.	Reducing emissions is part of the strategy. Transition plan. RALA certifications guide operations.
Consti's personnel	Sustainability issues in general. Only themes related to water, biodiversity and greenhouse gases are less relevant.	Continuous communication through supervisors and through an internal communication channel, personnel briefings, personnel surveys, development discussions, personnel events, training, occupational safety and health activities.	The development and management of personnel competence and the continuous promotion of occupational safety and well-being are part of the strategy. Sustainability perspectives in guidelines and training.

which customers, partners, and suppliers provided their perspectives on Consti's performance in sustainability matters. In the survey directed at Consti's significant suppliers, the suppliers gave their views on their own sustainability performance.

Partners and customers considered the following sustainability factors in Consti's operations to be significant or very significant: prevention of environmental pollution, resource efficiency, health and safety, expertise, corporate culture, responsible business principles, and equal treatment. For financiers, significant or very significant sustainability factors were reducing emissions, preventing environmental pollution, resource efficiency, corporate culture, and responsible business principles.

Surveys have shown that Consti's significant suppliers perform well in their sustainability obligations. Sustainability issues have been recognised both within the company and in the needs of their customers. Investments are made, among other things, in waste recycling and reducing emissions. Accident frequency is monitored, and staff expertise is prioritised. However, promoting biological diversity is still seen as a future action.

The views of authorities on Consti's sustainability factors have not been separately surveyed, as authorities promote sustainable development through legislation. Consti complies with the regulations governing its operations and monitors developments in the regulatory framework as part of its activities.

Examples of incorporating stakeholder perspectives at Consti include enhancing recycling expertise through internal training, improving waste monitoring, and advancing procurement practices. Efforts to improve occupational safety have included measures such as safety management.

The results of stakeholder surveys are reported to the Board. Stakeholders have not directly participated in defining Consti's sustainability goals.

The table *Stakeholder views and impacts on business* provides a summary of Consti's key stakeholders and how the themes important to them are considered in the company's strategy and business model.

1.4 Material impacts, risks, and opportunities of sustainability

1.4.1 Identification and assessment of material impacts, risks, and opportunities (IRO-1)

The key principle of Consti's risk management is continuous, systematic, and preventive action to identify risks, define the company's accepted risk level, assess and manage risks, and effectively handle and control risks when they materialise so that the company achieves its strategic and financial goals. Sustainability risk management is part of the Group's management, monitoring, and reporting systems.

Consti's due diligence process forms part of the aforementioned systems and is described in section 1.2.4. The process involves identifying, assessing, prioritising, and monitoring Consti's potential and actual impacts within its business sphere of influence and is based on continuous engagement with customers, employees, and other stakeholders. Engagement methods include, among other things, tendering activities, stakeholder surveys, employee surveys, and customer events.

As part of the process, risks and opportunities that have or may have financial impacts are identified, assessed, prioritised, and monitored. No changes have occurred in the process described above during 2025.

In identifying and assessing material impacts, risks, and opportunities, it is essential to recognise and evaluate those risks,

threats, and opportunities that may affect the implementation of the strategy and the achievement of short- and long-term objectives, as well as to identify and assess the company's impacts on society and the environment. Identifying and assessing impacts, risks, and opportunities covers the company's own operations as well as those in the value chain, of which key ones are material manufacturers (industrial manufacturers), suppliers and partners (subcontractors), as well as customers and consumers. The value chain and its boundaries are described in section 1.1.1 and 1.2.3.

Financial and operational risks and the measures taken are regularly reported to the Management Team. Strategic and sustainability risks are addressed annually in the review of strategic projects. The results are discussed by the Board, the Group's Management Team, and the Business Area Management Teams.

The aim of assessing production-related risks is to ensure uninterrupted and continuous production under all conditions. The assessment of environmental risks related to production is guided by management systems in accordance with the RALA Environmental Certificate, and identified key risks are included in the company-level risk management process. The environmental impacts of construction sites are assessed through project-specific risk assessments.

Similarly, the assessment of occupational safety risks in production is guided by the management systems required by the RALA Safety Certificate.

Consti's material impacts, risks, and opportunities related to sustainability have been identified in a double materiality assessment. Consti aims to develop further the assessment of double materiality, for instance in terms of identifying dependencies on impacts, risks and opportunities.

In 2025, Consti organised two separate workshops in relation to double materiality assessment. Both workshops were attended by the CEO together with representatives from Business Areas and support functions (a total of nine participants).

In the first workshop, topics related to impact materiality were discussed. The workshop reviewed the content of the impact materiality for 2024, analysed the situation in 2025 and made the necessary changes to the impacts, risks and opportunities of the sustainability factors described in the analysis. The impacts were assessed based on scale, breadth, and the ability to correct the impact.

In the second workshop, financial materiality was examined. The workshop reviewed the content of the financial materiality for 2024, analysed the situation in 2025 and made the necessary changes to the impacts, risks and opportunities of the sustainability factors described in the analysis.

Based on the analysis, no changes were made to Consti's material sustainability factors, except for sustainability factor *G1 Protection for Whistleblowers*. This sustainability factor is significant for Consti according to the analysis; however, it does not rank among the material sustainability factors for 2025.

After the workshops, Consti's Board of Directors approved the company's 2025 double materiality assessment at its meeting on 17 July 2025.

The results of stakeholder surveys conducted in 2025 were in line with the double materiality assessment. In addition, stakeholders considered preventing environmental pollution to be an important issue. However, in Consti's double materiality assessment, this factor was not assessed as a material sustainability topic in the sense intended by the standard.

The next double materiality assessment is expected to be carried out during 2026.

1.4.2 Material sustainability topics and IRO-1 description of process for identifying and assessing material impacts, risks, and opportunities

The material sustainability factors identified for Consti's operations are:

- E1 Climate Change**
- E5 Resource Use and Circular Economy**
- S1 Own Workforce**
- S2 Workers in the Value Chain**
- G1 Business Conduct**

The most important sustainability factors in terms of impact materiality were identified as greenhouse gas emissions and energy consumption concerning climate change. In terms of resource use and circular economy, demolition, packaging and surplus waste were identified as key sustainability factors. Employees education and skills development, as well as health and occupational safety, were identified as the most important sustainability factors for the company's own workforce. For employees in the value chain, the most important sustainability factor is health and safety at work. In business conduct, the most significant impact comes from preventing and detecting corruption and bribery, corporate culture, business conduct principles, as well as relationships with suppliers of goods and services in the value chain.

The sustainability factors with the most significant financial impacts are presented in the table *Consti's material sustainability factors*.

The process for identifying and assessing the impacts, risks, and opportunities of the sustainability factors presented below is described in section 1.4.1.

E1 Climate change

Climate change is a significant sustainability factor for the construction industry. The construction industry is one of the largest sources of carbon dioxide emissions, and combating climate change requires significant changes in industry practices and materials. According to the materiality assessment of the Confederation of Finnish Construction Industries³⁾, climate change mitigation and adaptation are key themes, which include the sustainable use of natural resources, energy, and materials, as well as the design of long-lasting buildings and infrastructure. Additionally, low carbon emissions and energy efficiency are important goals guiding the construction industry's activities.

The environmental footprint of a building is formed from the production of raw materials, logistics, construction itself, and ultimately the use of buildings. As a renovation contractor, Consti balances the carbon footprint of construction by reducing emissions as a result of repairs. Renovating old buildings means that fewer raw materials and less energy are needed for new construction. Climate change is a key sustainability factor for Consti.

Consti has addressed material sustainability themes through stakeholder surveys. Direct consultations with the communities affected by the impacts have not been carried out as separate processes related to the sustainability factors: *E2 Pollution*, *E3 Water resources and marine resources*, and *E4 Biodiversity and ecosystems* in the double materiality assessment.

E5 Resource use and circular economy

Climate change is a significant sustainability factor for the construction industry. In the construction industry's double materiality assessment, resource use and material efficiency, lifecycle responsibility, and

regenerative construction have been identified as key and material sustainability factors. These sustainability factors identified in the construction industry's double materiality assessment apply to Consti as Finland's largest renovation contractor. Consti has identified waste recycling as a material sustainability factor from standard E5.

S1-S2 Own workforce and workers in the value chain

The construction industry is a labour-intensive sector, and Consti has also identified standards S1 and S2 as material sustainability factors.

G1 Business conduct

Sustainable corporate culture and its strengthening are essential in Consti's operations. Based on this, Consti has determined that the disclosure requirements presented in standard *G1 Business conduct* is material to Consti's business.

E2 Pollution

Consti has assessed its operations to identify actual and potential impacts, risks, and opportunities related to pollution, both within its own activities and in the upstream and downstream value chain. The assessment is based on a double materiality assessment, which considers both the impacts on the environment and society and the risks and opportunities significant to the business.

Consti has identified the risk of soil contamination arising from its own site operations as well as from activities within its value chain. The company's business primarily focuses on repairing existing buildings within the built environment. Operations may also result in emissions of vibration, heat, or noise into the environment, which could lead to adverse effects on human health or the environment.

In Consti's process for identifying and assessing impacts, risks and opportunities, *E2 Pollution* is recognised as important but does not meet the standard's criteria for being considered a material sustainability factor in 2025.

E3 Water and marine resources

Consti has assessed its operations to identify actual and potential impacts, risks, and opportunities related to water resources and marine natural resources. The assessment is based on a double materiality assessment, which considers both the impacts on the environment and society and the risks and opportunities significant to the business.

Within Consti's impact, risk, and opportunity assessment process, *E3 Water and Marine Resources* did not meet Consti's materiality thresholds in this evaluation and is therefore not included within the scope of this report.

E4 Biodiversity and ecosystems

Consti has assessed its operations to identify actual and potential impacts, risks, and opportunities related to biodiversity and ecosystems. The assessment was conducted using the double materiality approach, considering both the impacts on the environment and society and the sustainability-related risks and opportunities significant to the business.

To date, Consti has not identified actual or potential impacts on biodiversity and ecosystems at its own sites or across different stages of its value chain. Nor has Consti assessed dependencies on biodiversity, ecosystems, or ecosystem services at its locations or within its value chain, and ecosystem services have not been included in the evaluation. Consti has also not yet applied ecosystem-related scenario analysis to support the identification and assessment of material risks and opportunities.

³⁾ Rakennusteollisuus. (2023). Rakennusteollisuuden vastuullisuuden olennaisuusanalyysi. Loppuraportti. (The materiality assessment of the Confederation of Finnish Construction Industries RT. Final Report). <https://www.epressi.com/media/userfiles/151418/1709905156/rakennusteollisuuden-vastuullisuuden-olennaisuusanalyysi-loppuraportti.pdf>

Based on Consti's impact, risk, and opportunity assessment process, *E4 Biodiversity and Ecosystems* did not meet Consti's materiality thresholds in this evaluation and is therefore excluded from the scope of this report.

S3 Affected communities

Consti's business does not target affected communities as described in the standard. Based on this, Consti has determined that the disclosure requirements presented in standard S3 are not material to Consti's business.

S4 Consumers and end users

Consti's business is focused on Finland, where companies' activities are widely regulated and guided by consumer protection, product safety, and individual protection legislation, which Consti is also obliged to comply with in its operations. Based on this, Consti has determined that the disclosure requirements presented in standard S4 are not material to Consti's business.

In the update of the double materiality assessment for 2025, no significant changes were identified in the impacts, risks, and opportunities of the sustainability factors compared to the results of the 2024 assessment.

The impacts, risks, and opportunities related to each sustainability factor are presented in separate tables within the respective sections addressing topics E1, E5, S2, S3, and G1.

The significance of impacts was assessed on a scale of 1–5, where 1=very low, 2=low impact, 3=moderate impact, 4=significant impact, and 5=very significant impact. The probabilities of risks, as well as their severity and impact, were assessed on the same scale. Each assessment was also made for timeframes of 1 year, less than 5 years (medium term), and more than 5 years (long term).

Sustainability factors that received a high rating were defined as material sustainability factors. In terms of impact materiality, this means a value of at least 14–16, and in terms of financial materiality, a value of at least 15–16⁴⁾.

1.4.3 Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3)

Sustainability factors have both positive and negative impacts on Consti's business and strategy. The essential opportunities relate to the growth of Consti's business, as a significant part of Consti's business and expertise involves extending the lifecycle of the built environment, repairing as an alternative to demolition and new construction, improving energy efficiency, and enhancing buildings' ability to withstand the stresses caused by climate change. All of this reduces the carbon footprint of the built environment and the costs for property owners. The increase in sustainability requirements strengthens Consti's opportunity to continue offering work both directly and indirectly.

So far, the increase in sustainability requirements has led to changes in Consti's daily operations, particularly in the recycling of construction waste and ensuring sustainability expertise, such as monitoring and reporting skills.

The key sustainability risks affecting Consti's strategic objectives relate, among other things, to successful supply chain management, occupational safety, the prevention of the shadow economy, and issues associated with climate change.

These risks particularly affect Consti's own and construction service providers' activities both in the short and long term and are due to the nature of the business. The most significant area for development is identifying and measuring the sustainability impacts of the value chain. Ensuring the training of Consti's own personnel is also a prerequisite for taking advantage of the opportunities created by sustainability requirements. The risks related to occupational safety and their management are described in section 3.1. *S1 Own Workforce*. The risks related to corruption and bribery, and their management are described in section 4.1. *G1 Business Conduct*.

In managing climate risks, it is essential for Consti to reduce greenhouse gas emissions and find solutions to the challenges posed by acute climate risks, such as intensifying storms and rains on construction sites. Climate risks are due to external factors, and Consti expects climate risks to increase over a five-year time horizon. Preparing for risks requires new skills and perspectives on contract agreements and site planning. The risks related to environmental themes and their management are described in chapters *E1 Climate Change* and *E5 Recycling*.

The impacts, risks, and opportunities related to each sustainability factor are presented in separate tables within the respective sections addressing topics E1, E5, S2, S3, and G1. Measures for managing these impacts, risks, and opportunities are also described in the tables.

Consti's strategy and business model are described in more detail in section 1.2.3.

Consti's material sustainability factors

Topic	ESRS-Standard	Sub-topic	Sustainability factors	Impact-material	Financially material	Both impact-material and financially material
Climate change	ESRS E-1	E1-6	Scope 1, 2 and 3 greenhouse gas emissions			●
Climate change	ESRS E-1	E1-5	Energy consumption			●
Own workforce	ESRS S-1	S1-13	Training and skills development			●
Own workforce	ESRS S-1	S1-14	Health and safety at work			●
Workers in the value chain	ESRS S-2		Health and safety at work			●
Business conduct	ESRS G-1	G1-3	Prevention and detection of corruption and bribery			●
Business conduct	ESRS G-1	G1-2	Relations with suppliers			●
Circular economy	ESRS E-5	E5-5	Demolition waste, packaging waste, surplus waste	●		
Business conduct	ESRS G-1	G1-1	Corporate culture and business conduct policies	●		
Climate change	ESRS E-1		Storm (including blizzards, dust and sandstorms)		●	
Climate change	ESRS E-1		Heavy rain (rain, hail, snow or freezing)		●	
Climate change	ESRS E-1		Flood (coastal, river, stormwater and groundwater floods)		●	
Climate change	ESRS E-1		Heat load		●	
Climate change	ESRS E-1		Temperature fluctuations		●	
Climate change	ESRS E-1		Changes in wind conditions		●	
Climate change	ESRS E-1		Changes in rainfall conditions and types (rain, hail, snow or freezing)		●	
Climate change	ESRS E-1		Rainfall or hydrological variability		●	
Climate change	ESRS E-1		Heat wave		●	
Business conduct	ESRS G-1	G1-4	Confirmed cases of corruption or bribery		●	

⁴⁾ The value is determined as follows: Step 1: Multiply the assessed impact, risk, or opportunity for each sustainability factor by the estimated probability for 1 year, less than 5 years, and more than 5 years. Step 2: Select the maximum value calculated in Step 1.

1.4.4 Sustainability goals and metrics (MDR-T, MDR-M)

The sustainability goals and metrics are based on Consti's strategy. The preparation of the measurement criteria and underlying assumptions is coordinated by Consti's Corporate Sustainability Steering Group, and they have been approved by the Group's Management Team. The metrics for the sustainability topics identified as material and their limitations are described in the section of this report on the sustainability topic in question.

Consti's sustainability targets for the strategy period 2024–2027

Consti's sustainability targets for the strategy period 2024–2027	Goals for 2025	Indicator	Realisation or result 2025	Realisation or result 2024
E - ENVIRONMENT				
Reducing emissions from own operations (Scope 1 and Scope 2). Consti will be carbon neutral by 2035	Reducing emissions from own operations (Scope 1 and Scope 2) from the 2024	Emission intensity tCO ₂ eq/net sales M€	5.4	7.8
Reducing Scope 3 emissions	Calculation of Scope 3 emissions for 2024 and its specification from the 2024	Realised/Not realised	Realised	Realised
Monitoring and control of energy consumption at worksites established and emission reduction targets set	Reducing worksite emissions from 2024	Realised/Not realised	Realised	-
Strengthening competence required due to climate change, especially in energy efficiency solutions, facade repair and maintenance, yard construction, and providing related services to customers	8 energy efficiency projects completed	Completed qty	7	8
Increasing the relative share of turnover according to the taxonomy	% share increase	%	0.0%	14.7%
Construction site waste recycling rate 70%	Construction site waste recycling rate 70%	Recycling rate,%	64%	70%
S - SOCIAL RESPONSIBILITY				
To provide our own personnel with an equal working environment that encourages competence development	Increasing the number of women in different personnel groups	Share of women,% of total staff	12.9%	12.7%
	Fixed-term employment contracts < 5%	Fixed-term employment,% of total staff	2%	2%
Promoting well-being at work	Promoting work ability - task-specific written instructions for the most physically demanding tasks	Reducing absenteeism due to musculoskeletal disorder, day/person	2.9 day/person	2.9 day/person
Reduction of occupational accidents and sick leave absences	Fewer sickness absences than before. Accident frequency <10	Sick leave absences,% and accident frequency	Sick leave absences 4.25%. Accident frequency 8	Sick leave absences 4.1%. Accident frequency 7
Competence and leadership development	Create a leadership development programme for line supervisors, a competence development framework	Realised/Not realised	Realised	Realised
Committed and healthy personnel	Committed and healthy personnel. Employee turnover < 10%	Employee turnover,%	13.0%	12.6%
	Age balance	Age distribution, all employees	Balanced	Balanced
Provide the partners' personnel with an equal working environment that encourages competence development	Mapping and describing human rights processes	Realised/Not realised	Realised	Realised

Consti's sustainability targets for the strategy period 2024–2027	Goals for 2025	Indicator	Realisation or result 2025	Realisation or result 2024
G - SUSTAINABILITY GOVERNANCE				
Developing partner cooperation to improve sustainability, quality, service and efficiency	Development plan for supplier ESG sustainability assessment methods (partnership program)	Realised/Not realised	Realised	Not Realised
	Identification of the main actors in the value chain	Realised/Not realised	Realised	Realised
	100% of subcontractors committed to Consti's Code of Conduct	Subcontractors committed to Consti's Code of Conduct,%	Realisation estimate 90%	Realisation estimate 90%
	No incidents that violate the Code of Conduct in own operation	Incidents that violate the Code of Conduct, pcs	0	0
Reduce the shadow economy in the construction sector together with other operators in the sector	Confirmed cases of corruption or bribery 0 cases	Confirmed cases of corruption or bribery, qty	0	0
Reduce shadow economy risks in own operations	Development plan for supplier ESG sustainability assessment methods (partnership program)	Realised/Not realised	Realised	Not Realised

2 (E-ENVIRONMENT) ENVIRONMENTAL INFORMATION

2.1 EU taxonomy

2.1.1 General

The EU taxonomy is the European Union's classification system for environmentally sustainable economic activities. The European Union Taxonomy Regulation (2020/852) entered into force in July 2020. Its goal is to harmonise corporate sustainability reporting and guide investments towards sustainable activities.

The classification system includes six environmental objectives: 1) climate change mitigation, 2) climate change adaptation, 3) the sustainable use and protection of water and marine resources, 4) the transition to a circular economy, 5) pollution prevention and control and 6) the protection and restoration of biodiversity and ecosystems.

Consti must report the share of its turnover, capital expenditure, and operating expenditure that are eligible for the taxonomy (taxonomy eligibility) and the extent to which its economic activities are environmentally sustainable according to the taxonomy requirements (taxonomy alignment).

For an economic activity to be classified taxonomy aligned, it must fall within the activities listed in the classification system and meet the sector-specific requirements defined for each environmental objective. Additionally, the European Commission has defined sector-specific assessment criteria to determine whether the economic activity causes significant harm to other environmental objectives. To be taxonomy-aligned, the activity must not cause significant harm to other environmental objectives (DNSH principle, do no significant harm). Additionally, the activity must comply with, among other things, the ethical labour and human rights principles of the UN, OECD, and ILO (so-called social minimum safeguards).

The Commission Delegated Regulation (EU) 2026/73 allows companies, in their sustainability reporting for the 2025 financial year, to apply the earlier EU Taxonomy framework that was also used in the 2024 sustainability reporting. This framework covers the Commission Delegated Regulation (EU) 2021/2139, the Complementary Climate Delegated Regulation (Commission Delegated Regulation (EU) 2022/1214), the Environmental Delegated Regulation (Commission Delegated Regulation (EU) 2023/2486), and the amendments to the Climate Delegated Regulation (Commission Delegated Regulation (EU) 2023/2485). This option has been applied in Consti's taxonomy reporting for the 2025 financial year.

2.1.2 Taxonomy reporting

In the financial year 2025, Consti must report both the taxonomy eligibility and taxonomy alignment of their activities concerning all six environmental objectives. The share of turnover, capital expenditure, and operating expenditure is reported. Consti has assessed the taxonomy eligibility and taxonomy alignment of its activities based on the best interpretation of the EU taxonomy regulations⁵⁾, climate and environmental delegated acts⁶⁾, and the guidelines provided by the European Commission. Additionally, Consti has considered the interpretation guidelines published for the construction industry by Green Building Council Finland and the Confederation of Finnish Construction Industries RT.

⁵⁾ EU 2020/852
⁶⁾ EU 2021/2139, 2023/2485, 2023/2486

Taxonomy Eligibility

To demonstrate taxonomy eligibility, Consti's economic activities must correspond to those listed in the taxonomy that contribute to at least one of the six environmental objectives.

By comparing the descriptions and definitions of taxonomy-eligible activities listed in the EU taxonomy with the activities carried out by Consti during the financial year, Consti has determined that the economic activities under section 7. *Construction and Real Estate Activities* for the environmental objective *Climate Change Mitigation* can be classified as taxonomy-eligible and are all essential economic activities for Consti's business.

In addition, the economic activities defined in the EU taxonomy for the environmental objective *Transition to a Circular Economy* and its subsections under 3. *Construction and Real Estate*, namely: 3.1 *Construction of new buildings* and 3.2 *Renovation of existing buildings* are relevant and taxonomy-eligible for Consti's business. Other categories under section 3. *Construction and Real Estate* are not material for Consti.

Consti's taxonomy assessment is project-specific, and its first phase is carried out after signing the contract for the project with the customer.

Taxonomy Alignment

Further assessment is carried out for projects that have been identified as taxonomy eligible. At this stage, the project's financial activities and technical requirements are reviewed in relation to taxonomy criteria. The assessment is based on the available documentation, which includes the contract as well as, for example, tender and cost estimation materials, along with any other relevant project data. From the perspective of taxonomy reporting, this phase is crucial because the taxonomy category defined during the contracting stage sets requirements for practical production tasks. Meeting these requirements ensures that the activities within the project can be classified as taxonomy aligned.

Consti also assesses each project to ensure that its economic activities do not cause harm to other environmental objectives, while promoting compliance with their required criteria. These so-called DNSH (Do No Significant Harm) criteria are described later in the section: *Avoiding Significant Harm*.

The production team and site management are responsible for monitoring the practical fulfilment of the project's taxonomy category technical criteria and DNSH requirements. They must take the necessary actions to ensure compliance with these criteria and document all required materials.

Consti also assesses whether the social minimum safeguards are met at the company level. If all technical criteria are fulfilled and the social minimum safeguards are met, Consti considers the economic activity to be aligned with the taxonomy.

Consti does not meet all the requirements relating to minimum safeguards due to development needs in human rights due diligence processes. As a result, Consti's activities are not taxonomy aligned in year 2025.

Consti's revenue-generating activities, as well as those subject to capital or operating expenditures, the corresponding most relevant taxonomy-eligible activities listed in the taxonomy, and the verification of their taxonomy alignment are described in section 2.1.3.

2.1.3 Reporting principles

Construction and the use of buildings have a significant impact on climate change. In renovation, the energy efficiency of the building is always improved both technically and structurally.

Consti can significantly contribute to the EU environmental objective of climate change mitigation through the following economic activities: 7.1 *Construction of new buildings*, 7.2 *Renovation of existing buildings*, 7.3 *Installation, maintenance, and repair of energy efficiency equipment*, 7.4 *Installation, maintenance and repair of charging stations for electric vehicles in buildings*, 7.5 *Installation, maintenance, and repair of instruments and devices for measuring, regulating, and controlling the energy performance of buildings* and 7.6 *Installation, maintenance and repair of renewable energy technologies*.

For projects within these categories, the prerequisites for significantly contributing to climate change mitigation can be summarized as follows:

Category 7.1: A) The building's energy efficiency must be at least 10 per cent better than the minimum requirement for the building permit. B) For buildings larger than 5,000 m³ upon completion, airtightness and thermal performance must be tested, or alternatively, the construction process must include traceable quality assurance procedures. C) For buildings with a floor area exceeding 5,000 m², the Global Warming Potential (GWP) resulting from construction must be calculated for each stage of the life cycle.

Category 7.2: Either compliance with requirements applicable to major renovations or, alternatively, the renovation must lead to a reduction in primary energy demand by at least 30 per cent.

Category 7.3: Adding insulation to parts of the existing building envelope, replacing old windows and doors with energy-efficient ones, installing, replacing, maintaining, and repairing energy-efficient lighting, HVAC and water heating systems, and water fixtures. The activity consists of measures that meet the minimum requirements for individual components and systems, as set out in the applicable national implementation measures of Directive 2010/31/EU, and that are classified, as appropriate, in the two highest energy efficiency classes (A and B) This is verified through documentation of energy efficiency, including U-value and specific electric power.

Category 7.4: Installation, maintenance, or repair of electric vehicle charging stations.

Category 7.5: Installation, maintenance, or repair of room-specific thermostats, smart thermostat systems and sensor devices, as well as building automation and control systems, building energy management systems, lighting control systems, and energy management systems.

Category 7.6: Installation, maintenance, or repair of photovoltaic systems and solar panels, as well as the use of renewable energy for heating. Installation, maintenance, or repair of heat exchangers or heat recovery systems.

The table below describes the measures that ensure Consti's projects meet the Do No Significant Harm (DNSH) criteria for significantly contributing to climate change mitigation.

Avoiding Significant Harm:

<p>DNSH 2 Adaptation to climate change: the requirements presented in Annex A of the delegated regulation (EU) 2021/2139</p> <p>A separate analysis will be conducted and documented. Consti has conducted a climate risk assessment regarding the financial activities reported according to taxonomy. Consti has identified significant climate risks that may be substantial, as well as planned adaptation measures for these risks.</p>	<p>7.2 Renovation of existing buildings</p> <p>7.3 Installation, maintenance and repair of energy efficiency equipment</p> <p>7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)</p> <p>7.5 Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling energy performance of buildings</p> <p>7.6 Installation, maintenance and repair of renewable energy technologies</p>
<p>DNSH 3 Sustainable use and protection of water and marine resources: Waterworks meet the flow requirements set by the delegated regulation 2021/2139.</p> <p>Documentation on the used limited-flow products. According to Consti's assessment, Consti's projects – excluding residential buildings – meet the requirements for limited flow sanitary fittings.</p>	<p>7.2 Renovation of existing buildings</p>
<p>DNSH 4 Transitioning to a circular economy: at least 70 per cent (measured by weight) of the non-hazardous construction and demolition waste generated at the construction site is prepared for reuse, recycling, or other material recovery. This is monitored monthly through environmental systems, which serve as the basis for calculating the annual calendar-year performance.</p> <p>The design of the building must take into account all four perspectives: resource efficiency, adaptability, flexibility, and demolish ability. These are verified in a separate report.</p>	<p>7.2 Renovation of existing buildings</p>
<p>DNSH 5 Preventing and reducing environmental pollution: The building components and materials used in construction must meet the criteria listed in Annex C of Commission Delegated Regulation (EU) 2021/2139, which is verified by, among other things, the M1 certificate.</p> <p>In addition, the documentation includes risk management materials, dust control plans, and notifications of noise and vibration, as well as information on emissions during construction. Measures are taken to reduce noise, dust, and pollutant emissions during construction or maintenance work.</p>	<p>7.2 Renovation of existing buildings</p> <p>7.3 Installation, maintenance and repair of energy efficiency equipment</p>
<p>DNSH 6 Protection and restoration of biodiversity and ecosystems: Not applicable</p>	

Consti can significantly contribute to the EU environmental objective of *Transition to a Circular Economy* through the following economic activities: 3.1 *Construction of new buildings* and 3.2 *Renovation of existing buildings*.

For projects within these categories, the prerequisites for significantly contributing to the transition to a circular economy can be summarised as follows:

Category 3.1: All construction and demolition waste must be handled in accordance with EU regulations by using sorting and pre-demolition inspections, at least 90 per cent of non-hazardous waste must be directed to reuse or recycling (excluding backfilling). This is demonstrated by reporting Level(s) indicators 2.1–2.4 at Level 2 reporting. Global Warming Potential (GWP) is reported upon request. The building design supports adaptability and disassembly. Maximum thresholds are set for primary raw materials. Building characteristics, materials, and components are documented electronically. The information is retained and made available even after the building's lifecycle.

Category 3.2: All construction and demolition waste must be handled in accordance with EU regulations by using sorting and pre-demolition inspections. At least 70 per cent of non-hazardous waste must be directed to reuse or recycling (excluding backfilling). This is demonstrated by reporting Level(s) indicators 2.1–2.4 at Level 2 reporting. Global Warming Potential (GWP) is reported upon request. At least 50 per cent of the original building (gross floor area) must be retained. Maximum thresholds are set for primary raw materials. Building characteristics, materials, and components are documented electronically. The information is retained and made available even after the building's lifecycle.

Minimum safeguards

Consti has assessed its minimum safeguards for preventing bribery and corruption, complying with tax regulation and fair competition, and respecting human rights. In its assessment, Consti has taken into account the OECD Guidelines for Multinational Enterprises⁷⁾, the

EU Taxonomy's Final Report on Minimum Safeguards (2022), the UN Guiding Principles on Business and Human Rights, and the ILO's ethical labour and human rights principles. The principles and measures included in Consti's minimum safeguards are described in sections 4.1.4 and 4.1.7.

Implementation of Taxonomy Alignment

When assessing compliance with the classification system, activities included in category 7.1 / 3.1 *Construction of new buildings* and 3.2 *Renovation of existing buildings* were examined. Some of Consti's economic activities relate to these categories, however, the information required to confirm full compliance with the classification system requirements is not yet sufficiently available for these activities.

Following a thorough analysis of EU taxonomy reporting, it was concluded that Consti does not meet all the requirements relating to minimum safeguards due to development needs in human rights due diligence processes. As a result, Consti does not report taxonomy alignment criteria for 2025.

Turnover

Consti uses the same IFRS-based accounting principles for turnover calculation as applied in the consolidated financial statements. The total turnover used in the calculation corresponds to the turnover presented in the consolidated financial statements.

Consti's turnover mainly consists of projects recognised over time, which are monitored and reported using unique project identifiers. This ensures that the calculation does not include the same activity more than once.

The assessment of technical criteria for projects is based on information available at the balance sheet date. If the assessment changes as the project progresses, the taxonomy status for the project is updated accordingly. No retrospective adjustments are made to previously reported data.

Consti estimates that approximately 77.3 (76.7) per cent of its turnover in 2025 is taxonomy-eligible under the objectives of Climate

Change Mitigation and Transition to a Circular Economy, and that its activities are not taxonomy-eligible for other environmental objectives. Consti has no taxonomy-aligned turnover in 2025.

Capital expenditures

Consti's business model requires only limited investments, as the company's capacity is primarily based on human labour.

Consti Group investments in intangible and tangible assets in the financial year 2025 were EUR 1.8 (1.2) million. Investments mainly include machinery and equipment purchases. Investments in right-of-use assets (IFRS 16) in the financial year 2025 were EUR 1.8 (1.7) million and were mainly related to premises.

Consti estimates that its capital expenditures as defined by the Taxonomy Regulation totalled approximately 3.6 (2.9) million euros in 2025, consisting of the investment items mentioned above.

Consti assesses that its 2025 capital expenditures were neither taxonomy-eligible nor taxonomy-aligned.

Operating expenses

Consti estimates that its operating expenses as defined by the Taxonomy Regulation totalled approximately 1.0 (1.0) million euros in 2025. This figure includes, among other things, operating expenses related to short-term lease agreements, maintenance, servicing fixed assets, and ensuring their operational functionality.

Consti assesses that these operating expenses were neither taxonomy-eligible nor taxonomy-aligned. These expenses are not material for Consti in terms of monetary value or considering the nature of Consti's business.

Nuclear and fossil gas related activities

ROW	NUCLEAR ENERGY RELATED ACTIVITIES	
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
FOSSIL GAS RELATED ACTIVITIES		
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

⁷⁾ Työ- ja elinkeinoministeriö. (2019). TEM oppaat ja muut julkaisut 2019:5. OECD:n asianmukaisen huolellisuuden ohjeet vastuulliseen liiketoimintaan (OECD's appropriate care instructions responsible business). https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/161430/TEM_oppaat_5_2019_OECDn_asianmukaisen_huolellisuuden_ohjeet_04032019.pdf?sequence=1

Proportion of turnover from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2025

Codes	2025		Substantial contribution criteria						DNSH criteria (Does Not Significantly Harm)						Minimum safeguards	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) turnover, year N-1	Category enabling activity	Category (transitional activity)
	Turnover	Proportion of turnover	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity				
	MEUR	%	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ECONOMIC ACTIVITIES																		
A.1 Environmentally sustainable activities (taxonomy-aligned)																		
Renovation of existing buildings	CCM 7.2	0.0	0.0%													N	11.0%	T
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	0.0	0.0%													N	3.1%	E
Installation, maintenance and repair of charging stations for electric vehicles in buildings	CCM 7.4	0.0	0.0%													N	0.0%	E
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5	0.0	0.0%													N	0.3%	E
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	0.0	0.0%													N	0.2%	E
Turnover of environmentally sustainable activities (taxonomy-aligned) (A.1)		0.0	0.0%													14.7%		
Of which enabling		0.0	0.0%													N	3.7%	E
Of which transitional		0.0	0.0%													N	11.0%	T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																		
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL				
Construction of new buildings	CCM 7.1/CE 3.1	0.9	0.3%	EL				EL								N	3.7%	
Renovation of existing buildings	CCM 7.2/CE 3.2	247.0	73.5%	EL				EL								N	58.3%	
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	7.0	2.1%	EL												N		
Installation, maintenance and repair of charging stations for electric vehicles in buildings	CCM 7.4	0.0	0.0%	EL												N		
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5	4.4	1.3%	EL												N		
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	0.5	0.2%	EL												N		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		259.8	77.3%													62.0%		
A. Turnover of Taxonomy-eligible activities (A.1+A.2)		259.8	77.3%													76.7%		
B. TAXONOMY-NON ELIGIBLE ECONOMIC ACTIVITIES																		
Turnover of Taxonomy-non-eligible activities		76.4	22.7%															
TOTAL (A+B)		336.2	100.0%															

Proportion of turnover/Total turnover

	Taxomy-aligned per objective	Taxonomy-eligible per objective
CCM	0.0%	77.3%
CCA	0.0%	0.0%
WTC	0.0%	0.0%
CE	0.0%	73.7%
PPC	0.0%	0.0%
BIO	0.0%	0.0%

Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2025

Codes	2025		Substantial contribution criteria						DNSH criteria (Does Not Significantly Harm)						Minimum safeguards	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) CapEx, year N-1	Category enabling activity	Category transitional activity
	CapEx	Proportion of CapEx	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity				
	MEUR	%	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y;N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N				
A. TAXONOMY-ELIGIBLE ECONOMIC ACTIVITIES																		
A.1 Environmentally sustainable activities (taxonomy-aligned)																		
CapEx of environmentally sustainable activities (taxonomy-aligned) (A.1)	0.0	0.0%														0.0%		
Of which enabling	0.0	0.0%														0.0%		
Of which transitional	0.0	0.0%														0.0%		
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	0.0	0.0%							EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL		0.0%		
A. CapEx of Taxonomy-eligible activities (A.1+A.2)	0.0	0.0%														0.0%		
B. TAXONOMY-NON ELIGIBLE ECONOMIC ACTIVITIES																		
CapEx of Taxonomy-non-eligible activities	3.6	100.0%																
TOTAL (A+B)	3.6	100.0%																

Proportion of CapEx/Total CapEx

	Taxomy-aligned per objective	Taxonomy-eligible per objective
CCM	0.0%	0.0%
CCA	0.0%	0.0%
WTC	0.0%	0.0%
CE	0.0%	0.0%
PPC	0.0%	0.0%
BIO	0.0%	0.0%

Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2025

Codes	2025		Substantial contribution criteria						DNSH criteria (Does Not Significantly Harm)						Minimum safeguards	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) OpEx, year	Category enabling activity	Category transitional activity
	OpEx	Proportion of OpEx	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity				
A. TAXONOMY-ELIGIBLE ECONOMIC ACTIVITIES																		
A.1 Environmentally sustainable activities (taxonomy-aligned)																		
OpEx of environmentally sustainable activities (taxonomy-aligned) (A.1)	0.0	0.0%														0.0%		
Of which enabling	0.0	0.0%														0.0%		
Of which transitional	0.0	0.0%														0.0%		
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	0.0	0.0%														0.0%		
A. OpEx of Taxonomy-eligible activities (A.1+A.2)	0.0	0.0%														0.0%		
B. TAXONOMY-NON ELIGIBLE ECONOMIC ACTIVITIES																		
OpEx of Taxonomy-non-eligible activities	1.0	100.0%																
TOTAL (A+B)	1.0	100.0%																

Proportion of OpEx/Total OpEx

	Taxomy-aligned per objective	Taxonomy-eligible per objective
CCM	0.0%	0.0%
CCA	0.0%	0.0%
WTC	0.0%	0.0%
CE	0.0%	0.0%
PPC	0.0%	0.0%
BIO	0.0%	0.0%

2.2 E1 Climate change

2.2.1 Goals (E1-4)

Consti aims to reduce its own energy consumption and emissions so that its own operations (Scope 1 and Scope 2) are carbon neutral by 2035. The goal supports the Paris Climate Agreement's target of limiting global warming to a maximum of 1.5 degrees compared to pre-industrial times.

Key sustainability factors	Consti's sustainability targets for the strategy period 2024–2027	Goals for 2025	Indicator	Realisation or result 2025	Realisation or result 2024
Climate change: Greenhouse gas emissions	Reducing emissions from own operations (Scope 1 and Scope 2). Consti will be carbon neutral by 2035	Reducing emissions from own operations (Scope 1 and Scope 2) from the 2024	Emission intensity tCO ₂ eq/net sales M€	5.4	7.8
	Reducing Scope 3 emissions	Calculation of Scope 3 emissions for 2025 and its refinement from 2024	Realised/Not realised	Realised	Realised
Climate change: Energy consumption	Monitoring and control of energy consumption at worksites established and emission reduction targets set	Reducing worksite emissions from 2024	Realised/Not realised	Realised	-
	Strengthening competence required due to climate change, especially in energy efficiency solutions, facade repair and maintenance, yard construction, and providing related services to customers	8 energy efficiency projects completed	Completed qty	7	8
	Increasing the relative share of turnover according to the taxonomy	% increase	%	0.0%	14.7%

In 2024, Consti decided to switch from fossil diesel to biodiesel in company cars and half of the production vehicles where this was feasible.

In 2025, emission-free electricity was procured for eight offices. The electricity supplied to construction sites by Consti's contract partner is emission-free.

2.2.2 Material impacts, risks, and opportunities (IRO-1)

The material impacts, risks, and opportunities related to climate change have been identified in the double materiality assessment presented in section 1.4.1. Identification and assessment of material impacts, risks, and opportunities. As part of the double materiality assessment, physical risks related to climate change adaptation and their management were examined, among other things. The significant impacts, risks, and opportunities related to climate change mitigation and energy are described in the table: *E1 Climate change mitigation, risks and opportunities*.

E1 - Climate change mitigation, risk and opportunities

Sustainability area	Material impacts, risks and opportunities	Management	Stakeholder insight
Greenhouse gas emissions and energy consumption: Consti's impact			
E1-6 Consti's operations cause greenhouse gas emissions	<p>Opportunity: Succeeding in reducing emissions caused by Consti and its value chain reduces emissions from the built environment, which accounts for a significant share of society's emissions.</p> <p>Risk: Expertise related to emissions in planning and the supply chain. If Consti fails to reduce its own greenhouse gas emissions (Scope 1 and Scope 2), it will make it more difficult for customers to achieve their reduction targets.</p>	<p>Consti's strategic goal is to mitigate climate change both in its own operations and in the built environment more broadly through renovation. Own operations are guided by the green transition plan, which includes, among other things, the transition to fossil-free fuels and fossil-free electricity and heat.</p>	<p>According to stakeholders, Consti's negative impact on greenhouse gas emissions is not significant.</p>
	E1-5 Consti's operations consume energy		
E1-6 Consti's services and used products consume energy and generate emissions	<p>Opportunity: Consti has extensive experience in comprehensive renovation projects. Productised services such as Consti Optimi and Eco Consti enable the expansion of service offerings. Energy efficiency requirements encourage the development of expertise, business operations, and new business models that benefit society as a whole.</p> <p>Risk: Regulation imposes significant requirements for renewing production methods in order to reduce emissions. If Consti fails to achieve or maintain the required level of expertise, projects may not be executed in accordance with customer needs and regulatory requirements.</p>	<p>Active monitoring of regulation and implementation of measures arising from the requirements. Increasing the competence of personnel and management in both environmental requirements and customer needs. Development of the overall service and its provision.</p>	<p>Consti's customers attach importance to Consti's energy efficiency expertise and the energy efficiency of its services.</p>
	Greenhouse gas emissions and energy consumption: impact on Consti		
E1-6 Consti's value chain generates Scope 3 emissions	<p>Opportunity: Incentive to develop the company's own operations and explore new business models. Encourages the enhancement of expertise, the offering of new services, and the improvement of operational efficiency. Provides the opportunity to sell products and services that meet and enable the customer's own circular economy goals.</p> <p>Risk: Expertise within the procurement chain in identifying, measuring, and reducing climate impacts across the entire value chain. If sustainability requirements cannot be met due to a lack of expertise, it may hinder the achievement of customer goals and damage Consti's reputation as a competent and sustainable partner.</p>	<p>More than 90 per cent of Consti's greenhouse gas emissions come from elsewhere in the value chain. Low emissions must be taken into account when selecting the largest and recurring procurement batches. Developing cooperation with suppliers and service providers to determine the carbon footprint. Increasing procurement know-how.</p>	<p>Partners believe that greenhouse gases can have a significant negative impact on Consti's business.</p>
Consti's value chain consumes a lot of energy	<p>Opportunity: Successfully enhancing expertise, particularly in procurement, can provide Consti with a competitive advantage. An increase in renovation work instead of new construction could expand Consti's business.</p> <p>Risk: The production of concrete and steel used in construction consumes a significant amount of energy and generates substantial emissions. Heating construction sites also requires energy. If Consti is unable to reduce energy consumption across its entire value chain, it may increase costs, hinder the achievement of customer goals, and weaken Consti's competitiveness.</p>	<p>The aim is to use low-emission concrete and recycled iron where possible. Worksites are instructed to save energy.</p>	

Risks and opportunities of weather events caused by climate change to Consti

Sustainability area	Risks and opportunities	Management	Stakeholder insight
Risks and opportunities of weather events caused by climate change to Consti			
E1-Heat stress, changing temperature, heat wave and changing wind patterns	<p>Opportunity: Heat stress increases the need for repairs and improvements to building structures and building services systems. Consti's ability to react to problems caused by heat stress increases business opportunities in the supply chain as requirements increase and competition for expertise intensifies. Consti's ability to react to problems caused by heat stress enables correct planning and management of production, increases efficiency in changed conditions and enables cost adjustments.</p>	<p>Planning the work schedule on the construction site and scheduling the work for the morning or evening, when the temperature is not yet high. Taking into account statutory breaks. Ensuring that the construction site premises are cooled and that the workstations have sufficient ventilation. Adding drinking points to the construction site area. Placing construction site premises in the shade provided by the environment (existing building stock and trees).</p>	<p>The stakeholder surveys did not include an assessment of the IROs of weather phenomena caused by climate change.</p>
	<p>Risk: Changes in temperature and wind conditions make working conditions and preparation for them more difficult on construction sites. They also place new demands on the durability of construction site structures (protection, scaffolding).</p>		
E1-Storm, heavy rain and changing rain patterns, flood, precipitation or hydrological variability	<p>Opportunity: Changes in precipitation patterns and storm conditions create repair and improvement needs for building structures and building services systems, as well as moisture management. Floods can increase the need for earthworks to mitigate their impacts, thereby raising the demand for repairing the resulting damage. Consti's ability to respond to problems caused by changes increases business opportunities in the supply chain as demands grow and competition for expertise intensifies. At the same time, it enables proper planning and management of production, improves efficiency in altered conditions, and supports the achievement of cost savings.</p>	<p>Weather forecasts are taken into account when planning the management of rainwater and snowfall on the construction site. Careful preparations are carried out, for example by keeping windows and doors closed. Materials stored outdoors are carefully protected.</p>	
	<p>Risk: Changes in precipitation conditions complicate moisture management during construction, installation work and protective measures, and increase the risk of moisture damage and freezing. Storms make working conditions and preparedness for construction sites more difficult and place new demands on the durability of construction site structures (protections, scaffolding). Storms increase the need for site planning. Floods can prevent construction, cause structural failure, and cause moisture damage.</p>		

Material impacts, risks, and opportunities related to climate change mitigation and energy

Transition and physical risks		Climate-related potential Financial risks	Management	
TRANSITION RISKS	Policy and legislation	Increased pricing of greenhouse gas emissions.	Increase in costs and/or decrease in demand for products and services as a result of possible fines and penalties.	
		Increased regulation of products and services.	If products and services cannot be designed to meet regulatory requirements, it will lead to a decrease in revenue. There is also a possibility of being entirely excluded from competitive biddings.	
		Increasing emissions calculation reporting.	Increase in operating costs, e.g. due to the higher prices of weather-resistant materials required by regulation, additional weather-protection measures, and rising insurance premiums.	
		The Building Act, the EU taxonomy and the Energy Performance of Buildings Directive may slow down the planning process.	If the design process schedule is extended, there may be a need to accelerate the construction schedule. The increase in taxonomy-related project action and monitoring processes may also add scheduling pressure and costs.	
	Technology	Replacing existing products and services with low-emission alternatives requires expertise that may be, or may become, scarce, thereby increasing costs.	The demand for services decreases, and the development of new products and services increases costs. This leads to a decrease in turnover and productivity.	Continuous product and service development, which also incorporates customer needs. Accurate risk assessment at the start of research and development.
		Failed investment in new technologies and services.	Research and development spending on failed technological solutions.	
		Increased costs due to the transition to lower-emission technologies.	Investment in technology development. The increasing cost of implementing new policies and processes.	
	Markets and consumers	Decrease in demand for goods and services due to change in consumer preferences.	Increase in production costs due to variable market-driven raw material requirements (e.g. energy, water) and production requirements (e.g. recycling).	Continue procuring electricity for own use as part of a broader joint procurement carried out by a partner. Engaging in active dialogue with the supplier network and exploring opportunities for risk sharing. Maintaining active dialogue with customers to understand their needs and how they evolve.
		Increase in raw material costs.	Sudden and unexpected changes in energy prices.	
		Market volatility due to regulatory uncertainty or experimental-stage technologies.	Decreased demand for services.	
Reputation	Changes in consumer preferences.	Decreased turnover due to reduced demand for services.	Monitoring customer feedback and addressing needs. Cooperation with partners and assessment of their expertise. Personnel surveys and corrective actions. Responsible practices applied across all Consti employees.	
	Negative stigma of the construction sector.	Reduced output due to reduced production capacity (e.g., delayed design approvals, supply chain disruptions).		
	Increased concerns or negative feedback from customers, financiers and other stakeholders.	Decrease in orders, difficulties in finding competent partners, and weaker financing opportunities.		
	Loss of employer reputation – e.g. due to poorly managed environmental issues – may weaken the availability of labour.	Difficulties in attracting skilled employees and partners can lead to wage competition, increasing personnel costs and reducing productivity.		
Acute	Material for Consti: storm, heavy rain, flood, heat load and heat wave.	Decrease in productivity, e.g. as a result of transportation difficulties and supply chain problems. The need for better protection from weather phenomena. Reduced availability of insurance coverage. Heavy rain and stormwater floods may cause delays at the construction sites.	Develop, together with value-chain partners, the capability to prepare for and respond to problems caused by physical climate risks in design and on worksites.	
	Chronic	Defined as material for Consti: temperature variations, changes in wind conditions, changes in rainfall conditions and types, precipitation or hydrological variation.		
PHYSICAL RISKS		Increase in operating and production costs, and decrease in revenue and profitability as volumes fall.	Long term	
		Increase in premiums and potential difficulties in accessing insurance cover in 'high-risk' areas. The resulting need for enhanced protection may further increase costs.		

Climate-related opportunities

	Climate opportunities	Climate-related economic opportunities
Resource efficiency	The introduction and utilisation of more efficient modes of transport in the market.	Reduction of operating costs (e.g. through efficiency improvements and cost reductions).
	Use of more efficient production processes on work sites, e.g. prefabrication and streaming.	Possibility to increase production capacity, which supports revenue growth.
	Successful recycling and transition to a circular economy.	Potential material savings and reduced waste fees.
	Transitioning to more efficient buildings, reducing water use and consumption.	Possibility to offer energy efficiency services more widely.
	Use of low-emission energy sources.	Reputational benefits as a sustainable partner.
Energy source	Economic incentives from society.	Utilisation of incentives in one's own activities. Reduces vulnerability to future fossil fuel price increases.
	Use of new technologies.	Reduces greenhouse gas emissions and potential emission charges and can also reduce sensitivity to changes in energy prices. Increases access to capital (e.g. when investors favor low-emission operators and require the delivery of energy-efficient buildings).
Products and services	Development of new products or services through research, development and innovation.	A stronger competitive position to meet changing consumer preferences, supporting revenue and earnings growth.
	Ability for diversified business.	Reputational benefits that generate increased demand and support revenue and productivity growth.
	Change in consumer preferences.	
	Development and/or expansion of low-emission products and services.	
	Substitution/diversification of resources.	Increasing the reliability of the supply chain and the ability to operate in varying conditions provides competitive advantage and cost savings. Revenue growth through new products and services that enhance resilience.
Market	Access to new markets.	Expansion in the value chain.
	Use of public sector incentives.	Diversification of financing options and lower financing costs (e.g., through green bonds).
Resilience	Introducing energy-efficiency measures expands organisational know-how.	Increased supply chain reliability and ability to operate in varying conditions provide reputational benefits and can lead to higher turnover and productivity.

Consti has not assessed how the company's assets and business could be exposed to climate-related transition risks or benefit from transition-related opportunities. Consti has not assessed to what extent its assets and business may be exposed to identified transition events and to what extent they are sensitive to them.

2.2.3 Operating principles (E1-2)

Consti is committed to continuously improving environmental and energy efficiency. Consti is committed to reducing its Scope 1 and Scope 2 emissions in line with its environmental principles and has set CO₂eq emission reduction targets for its own operations. In addition, Consti has defined emission reduction targets for Scope 3 emissions. More information in section 2.2.5 *Transition plan*.

Consti develops environmental competence and culture through, among other things, providing training for staff and management and enhancing partners' understanding of Consti's responsible operations and requirements.

Environmental management and performance are guided by the requirements set out in RALA Quality and Environmental Certificates. Consti's environmental goals are not based on scientific evidence.

The CEO and the Business Area Directors are responsible for implementing the operating principles.

2.2.4 Measures (E1-3)

Climate change mitigation, greenhouse gas emissions, and energy

A key measure has been to develop methods for systematically monitoring energy consumption at construction sites. Guidelines have been prepared for construction sites to improve energy efficiency. Construction sites can also utilise the Group's competitive electricity contract, for example, to obtain a guarantee of origin for the use of emission-free electricity. Most of the energy consumption in Consti's own operations occurs at construction sites.

Internally, Consti has instructed staff to reduce energy consumption through, among other things, guidelines available on the intranet.

Consti's emission reductions are implemented gradually by transitioning to electric production and company cars, replacing the use of fossil fuels with emission-free alternatives, and switching to emission-free electricity or other emission-free energy at offices and work sites. Key aspects of implementing the transition plan include, among other things, the systematic execution of objectives, developing staff competencies related to sustainability, and ensuring sustainable practices. CO₂eq emissions from Consti's own operations are calculated annually, and a statutory energy audit report is prepared every four years. Partners are obliged to comply with environmental requirements as set forth, among other things, in subcontracting agreements.

Consti regularly reviews its emission calculation principles to ensure they comply with current requirements. Consti continuously strives to improve its data collection processes and increase cooperation with supply chain partners. The goal is to develop increasingly accurate and comprehensive methods that support Consti's climate goals.

Consti develops energy-efficient services for its customers, such as Consti Optimi, a site-specific multi-energy system that utilises waste heat from the building.

Greenhouse gas emissions in the value chain

Consti has also set targets for greenhouse gas emissions in the value chain. This is explained in more detail in section 2.2.5. According to Consti's ethical guidelines, partners commit to promoting the efficient use of resources, such as energy and materials, in their operations and to reducing the substances that negatively impact the climate.

Climate change adaptation

Adapting to climate change requires adaptation to both acute threats, such as extreme weather events, and chronic threats, such as warming winters and permanent changes in snow, storm, and humidity conditions. Acute risks, especially extreme weather events, are significant risks for Consti's operations.

Consti prepares for threats caused by extreme weather events at the organisational level as needed. In production, Consti can prepare for heatwaves by, for example, cooling work areas on construction sites, scheduling work phases to avoid the hottest hours of the day and ensuring that statutory breaks are observed. Storms and heavy rains are prepared for by monitoring weather forecasts, planning the removal of rainwater and snow from construction sites more precisely, and protecting materials and workspaces.

Energy consumption and mix (E1-5)

Energy consumption and mix	2025	2024
- Fuel consumption from coal and coal products (MWh)	0.0	280.3
- Fuel consumption from crude oil and petroleum products (MWh)	2,398.8	4,991.0
- Fuel consumption from natural gas (MWh)*	4,337.6	349.9
- Fuel consumption from other fossil sources (MWh)	0.0	478.1
- Consumption of electricity, heat, steam and cooling from fossil sources purchased or procured (MWh)	1,484.4	0.0
Total fossil energy consumption (MWh)	8,220.8	6,099.3
Share of fossil energy sources in total energy consumption (%)	70%	52%
Energy consumption from nuclear sources (MWh)	826.1	2,087.1
Share of nuclear sources in total energy consumption (%)	7%	18%
- Fuel consumption from renewable sources, including biomass (including industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.) (MWh)	547.7	316.8
- Consumption of electricity, heat, steam and cooling from renewable sources purchased or procured (MWh)	2,084.3	3,123.2
- Self-generated non-fuel renewable energy consumption (MWh)	0.0	0.0
Total renewable energy consumption (MWh)	2,632.0	3,440.0
Share of renewable energy sources in total energy consumption (%)	23%	30%
Total energy consumption (MWh)	11,678.9	11,626.4
ENERGY INTENSITY (MWh/net sales, MEUR)		
Energy intensity	34.7	35.6

*includes also other gases than natural gas

Gross Scope 1, 2, 3 and total GHG emissions (E1-6)

Greenhouse gas emissions	2025	2024
Scope 1 greenhouse gas emissions		
Scope 1 gross greenhouse gas emissions (tCO ₂ -eq.)	1,390.0	2,038.3
Percentage of Scope 1 greenhouse gas emissions covered by regulated emissions trading schemes (%)	0.0%	0.0%
Scope 2 greenhouse gas emissions		
Location-based gross emissions of greenhouse gases (tCO ₂ -eq.)	244.4	2,651.1
Market-based gross Scope 2 emissions of greenhouse gases (tCO ₂ -eq.)	428.4	509.7
Significant Scope 3 greenhouse gas emissions		
Total indirect (Scope 3) gross greenhouse gas emissions (tCO ₂ -eq.)	45,980	76,480
1 Purchased goods and services	39,501	68,732
2 Capital goods	101	246
3 Fuel and energy related activities (not included in Scope 1 or 2 emissions)	495	787
4 Upstream transport and distribution	-	167
5 Operational waste	3,881	3,759
6 Business travel	363	336
7 Commuting of employees	1,559	34
8 Upstream leased assets	80	-
9 Downstream transport	-	-
10 Processing of products sold	-	-
11 Use of products sold	0	2,253
12 End-of-life handling of sold products	0	166
13 Downstream leased assets	-	-
14 Franchising	-	-
15 Investments	-	-
Total greenhouse gas emissions		
Total greenhouse gas emissions (location-based) (tCO ₂ eq.)	47,614	81,169
Total greenhouse gas emissions (market-based) (tCO ₂ eq.)	47,798	79,028

Greenhouse gas emissions intensity	2025	2024
Greenhouse gas intensity based on net sales, Scope 1, 2, 3 (location-based), tCO ₂ eq / EUR million	141.6	248.5
Greenhouse gas intensity based on net sales, Scope 1, 2, 3 (market-based), tCO ₂ eq / EUR million	142.2	241.9

Measurement basis

The greenhouse gas emissions calculation has determined the climate impact of Consti's own operations and its value chain. In the calculation, different greenhouse gas emissions have been converted into carbon dioxide equivalent tonnes (tCO₂eq).

The calculation is based on the international greenhouse gas accounting guidelines (Greenhouse Gas Protocol, GHG Protocol). The GHG Protocol serves as the framework for calculation, providing guidance on i.a. aspects such as the scope of the calculation, documentation of the data used, and reporting of results.

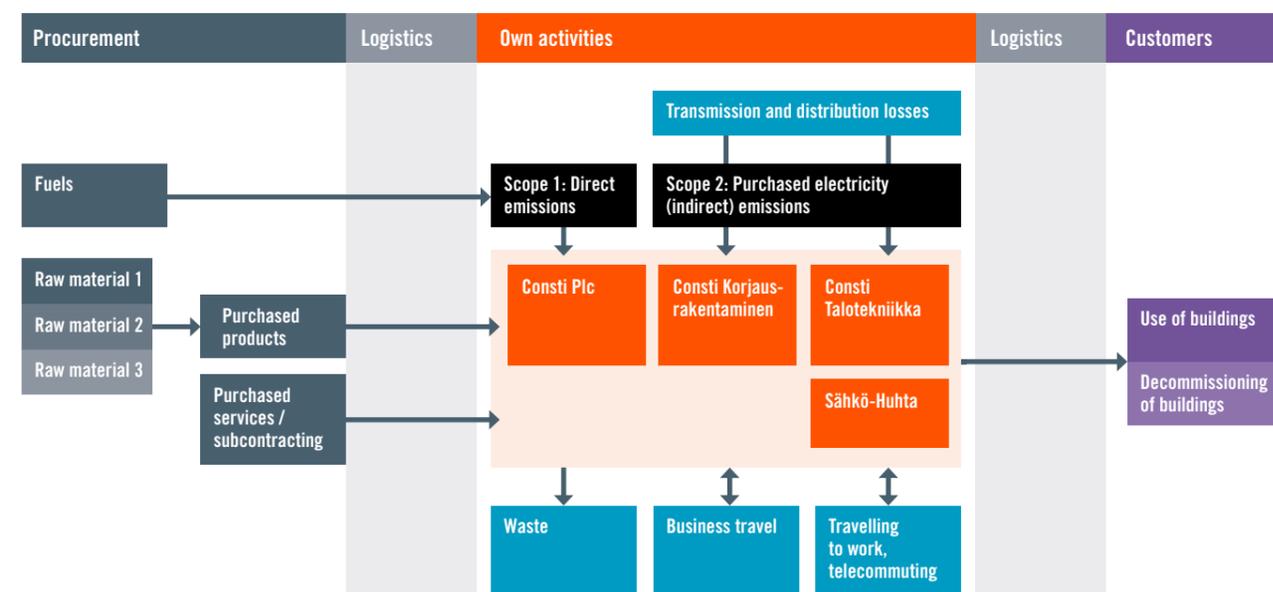
The following standards have been applied in the calculation:

- The Corporate Accounting and Reporting Standard
- The Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

In accordance with the GHG Protocol, the calculation includes Scope 1, 2, and 3 emissions for the most significant emission categories related to Consti's operations. The calculation approach is based on operational control in line with GHG Protocol standards. For Scope 3 emissions, the calculation includes the GHG emissions of the parent company and its subsidiaries, but excludes those of investment targets.

The calculation results undergo internal quality assurance. Where precise data is unavailable, estimates, assumptions, or limitations are applied, and these are reported separately. Verification of the calculations is part of the assurance process for the sustainability report.

Content of Consti's emissions calculation



Scope 1

Scope 1 emissions represent Consti's direct greenhouse gas emissions originating from sources owned or controlled by Consti. The calculation covers, among other things, emissions from fuel consumption in vehicles and direct emissions from energy consumption at construction sites. Consumption data for emission calculations is collected directly from suppliers, their external reporting systems, or Consti's own operational systems. Emission factors are based on product-specific emission factors provided by the fuel supplier to Consti or on applicable nationally or internationally reported emission factors.

In 2025, Consti's Scope 1 emissions were 1,390.0 (2,038.3) tCO₂-eq. The reduction in emissions was influenced, among other things, by decreased litre-based fuel consumption in vehicles and lower energy use at construction sites.

Scope 2

Scope 2 emissions represent indirect greenhouse gas emissions resulting from the use of purchased energy by Consti, such as electricity or district heating. Consumption data for emission calculations is collected directly from suppliers, their external reporting systems, or Consti's own operational systems. The emission factor for electricity at the company's sites is obtained either directly from energy suppliers or from applicable national or international emission factor sources. The applied emission factors do not specify the per centage of biomass or biogenic carbon dioxide.

In market-based emission calculation, Consti's energy procurement choices are taken into account, such as certificates for fossil-free energy or purchase agreements with fossil-free energy suppliers. If a guarantee of origin is not available or the emission factor of the electricity producer cannot be obtained, Finland's residual mix has been used.

For district heating, the actual energy consumption of Consti has had to be estimated based on the floor area of the premises and the average district heating consumption per square meter for Finnish properties (Energiateollisuus ry 2023). The emission factor applied is Finland's national average emission factor. Consti aims to improve the accuracy of district heating consumption data and related emission factors in the coming years.

Location-based emissions calculation is based on applicable national or international average emission factors and does not take into account the company's own energy procurement choices.

In 2025, Consti's location-based Scope 2 emissions were 244.4 (2,651.1) tCO₂-eq. The reduction in emissions was influenced by, among other things, more accurate electricity consumption data and a more precise choice of emission factors.

In 2025, Consti's market-based Scope 2 emissions were 428.4 (509.7) tCO₂-eq.

Scope 3

Scope 3 emissions represent indirect greenhouse gas emissions that occur elsewhere in Consti's value chain, including both upstream and downstream activities.

All Scope 3 emission categories identified as material to Consti's operations were included in the calculation. In 2025, Consti's reported Scope 3 emissions cover greenhouse gas emissions from the following categories: 1) Purchased goods and services, 2) Capital goods, 3) Fuel- and energy-related activities (not included in Scope 1 or Scope 2), 5) Waste generated in operations, 6) Business travel, 7) Employee commuting, 8) Upstream leased assets. Other emission sources are not considered material to Consti's business.

Waste data is described in detail in section 2.3.

The source data used for Scope 3 calculations has been obtained from Consti's operational systems, partners, suppliers, or other relevant sources. Different emission factors have been applied for each data unit in the calculation. In addition, other conversion factors have been used as needed.

Before performing the calculation, the source data is reviewed, and the most representative emission factors are assigned to each activity.

For the emissions calculation of purchased goods and services, the starting point was Consti's actual cost data obtained from purchase invoices, categorised according to classification values. The emission factors used were spend-based emission factors. The emissions from production goods were calculated based on the costs of purchased tangible goods multiplied by the emission factor. The calculation of emissions related to fuel and energy procurement was based on Consti's actual fuel and energy consumption data. For waste emissions, the data was derived from emission reports provided by the waste management companies used by Consti. The emissions from business travel were calculated either using average passenger car emission data or spend-based emission factors. For employee commuting, the calculation was based on the results of a commuting survey conducted for staff at Consti's main office, combined with distance-based emission

factors for passenger cars (petrol/diesel/electric) and public transport modes (bus/train/metro/tram). The results were adjusted to also cover employees beyond those at the main office. For the upstream leased assets category, the calculation included leased vehicles based on the leasing payments made during the review year.

The primary sources for the emission factors used in the calculation include global databases such as the North American Industry Classification System (NAICS), Defra, and the UK Government

GHG Conversion Factors for Company Reporting, along with other applicable national or international emission factors.

The Scope 1, 2, and 3 emission calculations have been externally assured as part of the assurance process for this sustainability report by KPMG Oy Ab.

In 2025, Consti's Scope 3 emissions amounted to 45,980 (76,480) tCO₂eq. The reduction in emissions was influenced, among other things, by a significant improvement in the accuracy of the emission

factor selection for purchased products and services, as well as a partial refinement of the initial data. In the categories *Use of Sold products* and *End of Life Treatment of Sold Products*, there were no reportable emissions in 2025 (in 2024, these categories accounted for 2,253 tCO₂eq and 166 tCO₂eq, respectively). The calculation for the *Employee Commuting* category was further refined compared to 2024.

Consti's transition plan



Theme	Measures taken in 2024	Measures taken in 2025	Targets 2030 Scope 1 and 2: -70% Scope 3: -10%, Base year 2024	Targets 2035 Scope 1 and 2: -100% Scope 3: -25%, Base year 2024	Targets 2050 Scope 1 and 2: -100% Scope 3: -50%, Base year 2024
Scope 1 and 2	Scope 1 and 2 calculation	Scope 1 and 2 calculations have been refined using a new emissions calculator. Measures and practices included in the transition plan have been prepared and further developed	Gradual transition of the vehicle fleet and machinery to emission-free energy sources Gradual transition to emission-free energy sources in offices Gradual transition to emission-free energy sources at worksites	All vehicles and machinery are emission-free Emission-free energy at the offices Emission-free energy at worksites	Emission-free own operations
Scope 3	Scope 3 calculation Examination of the comprehensive recycling rate of waste	Scope 3 calculations have been refined using a new emissions calculator. The measures and practices included in the transition plan have been prepared and further developed	Exploring opportunities for reducing emissions with partners	Continuous development and maintenance of cooperation	Business processes, procedures and procurement practices meet the requirements of sustainable business, and they are continuously maintained and improved Waste recycling target of 90% and utilisation of circular economy solutions as part of the service offering
			Cost and suitability estimates of low-emission services and materials	Deployment of low-emission services and materials	
			A development plan outlining the required standards and measures to achieve the emission reduction potential, based on suitability assessments	Implementation and monitoring of suppliers' ESG responsibility requirements	
			Monitoring the achievement of sustainability targets and emission reduction potential		
			Waste recycling target 80%	Waste recycling target 85%	
Exploring the potential for utilising the circular economy in business operations	Setting circular economy targets and leveraging circular economy opportunities in the service offering				
Assessment of the prerequisites, requirements and impacts of sustainable business	Mapping the impacts and necessary measures	Development of the partnership programme. The calculation process has been specified to more comprehensively take sustainability requirements into account	Developing business processes and practices to meet sustainability requirements		Business processes and operating methods in line with the requirements set for sustainable business
	Considering sustainability and customer needs in the service offering	Stakeholder surveys have been conducted among key customers and suppliers	Developing and offering solutions for energy efficiency	Incorporating energy-efficiency and sustainable-development services into the service offering	Integrating sustainability targets into performance-based compensation for roles and tasks that promote these targets
				Collaboration with customers and stakeholders to achieve customer needs and sustainability goals	

2.2.5 Transition plan (E1-1, E1-7, E1-8, E1-9)

The goal of the Paris Agreement is to keep the global average temperature increase well below 2 degrees Celsius, aiming to limit the average temperature increase to 1.5 degrees Celsius, compared to pre-industrial times. Consti aims to mitigate climate change with its actions and has set emission reduction targets, taking into account the update of the Confederation of Finnish Construction Industries RT's Roadmap for Low-Carbon Construction Industries 2035⁸⁾ and Green Building Council Finland's Action Plan for a Carbon-Neutral Built Environment⁹⁾. Consti's climate targets are not science-based.

Consti aims for its own operations (Scope 1 and Scope 2) to be carbon neutral by 2035.

To clarify monitoring and comparison of results, Consti has decided to use the 2024 emissions as the baseline for Scope 1–3 emissions in its transition plan.

Consti's transition plan is based on Scope 1, 2, and 3 emission calculations. The majority of Consti's emissions originate from Scope 3 emissions in the value chain. The most significant emission reduction targets by 2030 are: reducing emissions from energy consumption at construction sites, requiring suppliers to provide emission data on significant material groups, mapping new low-carbon materials, promoting the circular economy and efficient recycling of waste. Consti also continues to develop climate-friendly services.

Consti does not include financed greenhouse gas removals in its transition plan, nor does it use them to offset its emissions. Consti has utilised climate scenarios based on the identification of climate-related hazards and the assessment of exposure and sensitivity and has investigated the cost impacts¹⁰⁾ related to Scope 1 and Scope 2 emissions to support the implementation of its transition plan.

Consti's strategy aims to mitigate climate change. The transition plan was integrated into the business strategy and financial planning and aligned with them during 2025–2027. The implementation of the transition plan, which also includes Scope 3 emissions, will begin in 2025. The transition plan has been approved by Consti's Management Team and Board of Directors.

Key sustainability factors	Consti's sustainability targets for the strategy period 2024–2027	Goals for 2025		Realisation or result 2025	Realisation or result 2024
		Goals for 2025	Indicator		
Circular economy: Demolition waste, packaging waste, surplus waste	Construction site waste recycling rate 70%	Construction site waste recycling rate 70%	Recycling rate, %	64%	70%

In 2025, practical measures for the transition plan were outlined for the year, the Consti emissions calculator was implemented, the partnership model of Consti was developed, and the tendering and procurement processes were specified to take sustainability requirements into account.

2.3 E5 Resource use and circular economy

2.3.1 Goals (E5-3)

Consti's goal is to achieve a recycling rate of 70 per cent for construction site waste. In 2025, this goal was nearly reached, with a recycling rate of 64 per cent. This figure is based on a weight-based review of waste removed by demolition contractors as well as other waste removed from sites, and it is elevated by the large share of mass demolitions performed by demolition contractors, where stone-based materials removed from sites are efficiently recycled. In 2025, the share of demolition contracts of all waste was significantly lower than the previous year, so the overall recycling rate decreased slightly, while the recycling rate reported by circular economy suppliers remained at about 60 per cent.

Section 2.2.5 of Chapter 2. *E1 - Transition plan* presents Consti's objectives and measures to promote circular economy.

Goals by 2050:

2030

- Consti's recycling rate 80 per cent
- Exploring the potential of circular economy in business

2035

- Consti's recycling rate 85 per cent
- Setting circular economy goals and leveraging circular economy opportunities in service offerings

2050

- Consti's recycling rate 90 per cent
- Utilising circular economy as part of the offered services

Use and disposal of waste 2025 (t)

Total amount of waste diverted from disposal	Prepared for reuse	Recycling	Other recovery operations	Total
Non-hazardous waste	4.8	9,157.1	4,011.8	13,173.8
Hazardous waste	0.0	1.6	13.4	15.0
Total	4.8	9,158.7	4,025.3	13,188.8

Amount of waste diverted for disposal	Incineration (without energy recovery)	Landfilling	Other disposal	Total
Non-hazardous waste	0.0	687.6	0.1	687.6
Hazardous waste	5.6	361.3	15.3	382.1
Total	5.6	1,048.8	15.3	1,069.7

Total waste generated	Exploitation	Final treatment	Total
Non-hazardous waste	13,173.8	687.6	13,861.4
Hazardous waste	15.0	382.1	397.1
Total	13,188.8	1,069.7	14,258.5

Non-recycled waste	Total amount	Percentage (%)	Recycling rate
Total amount	5,095.0	36%	64%

Use and disposal of waste in 2024 (t)

Total amount of waste diverted from disposal	Prepared for reuse	Recycling	Other recovery operations	Total
Non-hazardous waste	6.7	11,220.9	3,473.4	14,701.1
Hazardous waste	0,0	2.5	28.6	31.1
Total	6.7	11,223.4	3,502.0	14,732.1

Amount of waste diverted for disposal	Incineration (without energy recovery)	Landfilling	Other disposal	Total
Non-hazardous waste	0.0	174.4	0.0	174.4
Hazardous waste	4.0	1,022.5	20.1	1,046.6
Total	4.0	1,196.9	20.1	1,221.0

Total waste generated	Exploitation	Final treatment	Total
Non-hazardous waste	14,701.1	174.4	14,875.5
Hazardous waste	31.1	1,046.6	1,077.6
Total	14,732.1	1,221.0	15,953.1

Non-recycled waste	Total amount	Percentage (%)	Recycling rate
Total amount	4,723.0	30%	70%

⁸⁾ Gaia (2024) Vähähiilinen rakennusteollisuus 2023 – tiekartan päivitys. (Low carbon construction industry 2023 – roadmap update).

https://rt.fi/wp-content/uploads/2024/06/Loppuraportti-RT-vahahiilisyys-7.6.2024_FINAL.pdf

⁹⁾ FIGBC. (2022). Hiilineutraalin rakennetun ympäristön toimintaohjelma. (Action Plan for a Carbon-Neutral Built Environment).

<https://figbc.fi/julkaisut/hiilineutraalin-rakennetun-ympariston-toimintaohjelma>

¹⁰⁾ Consti has not conducted an assessment or quantitative estimate of the company's investments and financing that support the implementation of its transition plan.

Consti has not carried out a qualitative assessment of the potential embedded greenhouse gas emissions in the company's key assets and products.

Consti does not currently have internal carbon pricing mechanisms in place.

2.3.2 Material impacts, risks, and opportunities (IRO-1)

The material impacts, risks, and opportunities related to resource use and the circular economy have been identified in the company's double materiality assessment, which is described in section 1.4.1. The assessment examined Consti's operations in different locations and industries from the perspective of resource use.

Consti's operations may pose risks to individuals or the environment if hazardous materials removed from project sites are not handled or disposed of appropriately. Such lapses may include, for example, deficiencies in the containment of demolition areas or in the selection of transportation methods. Additionally, during demolition work, noise, vibration, and construction dust may spread to the surrounding environment. Consti's principles and actions to prevent harmful impacts are addressed in sections 2.3.3 and 2.3.4 of this chapter, as well as in the table *Material impacts, risks, and opportunities related to resource use and the circular economy*.

Impacts on the value chain

Waste sorting is an integral part of the entire construction value chain. Increasingly stringent recycling targets affect the operations of both Consti and its subcontractors on construction sites. In addition, they will affect the production and delivery processes of material suppliers in the future, for example, the choice of materials used for product packaging and the minimisation of materials used. In planning site logistics, it will become increasingly important to manage both inbound and outbound waste flows, the latter including sorted waste transported away from the site.

Measures implemented across the value chain, when effectively managed, can strengthen Consti's reputation, as customers are increasingly attentive to how their partners work to reduce the environmental impact of construction. In addition, thorough sorting of materials removed from sites supports smoother and more efficient processes at waste reception facilities, helping to lower overall costs.

2.3.3 Operating principles (E5-1)

Consti complies with the legislation and official regulations regarding the recycling and disposal of materials used in construction. The operations also take into account international agreements and the EU's energy consumption and greenhouse gas reduction targets. Consti is committed to reducing its emissions in accordance with its transition plan. In its environmental principles, Consti is also committed to reducing waste and recycling efficiently. Detailed recycling targets and circular economy goals are presented in section 2.2.5. The recycling rate is increased in cooperation with waste management partners and demolition contractors.

Material efficiency is improved through good planning. Material waste is minimised also for cost reasons, as the equipment and materials to be installed represent a significant cost factor in construction. Existing building materials and components can also be utilised in the design by reusing them in accordance with the customer's decisions and requirements. This reduces the need for new materials and conserves natural resources. By designing building components and technical systems so that repairs and replacements can be carried out without extensive demolition work, the amount of waste generated can be reduced.

Material efficiency can be improved through more detailed planning and the use of prefabricated, dimensioned building materials. Consti aims to use any potential surplus materials, where suitable, in other projects. Surplus material refers to the difference between the amount of material estimated and ordered to complete a specific work phase, and the amount actually used during that phase. Consti has not yet identified an appropriate method for measuring the amount of surplus material, nor a method for measuring the utilisation of surplus material. Recycled material refers to material that has been removed from a site and processed into raw material for new products. In material reuse, the material or building component can be used as such.

Consti monitors the development of circular economy practices, for example, as a member of the Helsinki Circular Economy Cluster.

Both Consti Korjausrakentaminen Ltd and Consti Talotekniikka Ltd hold RALA Environmental and Safety Certificates. The RALA certification is a management system evaluation procedure developed for the Finnish construction industry based on ISO systems, supporting the development of operations in line with sustainable development.

Responsibility for implementing these principles lies with the business unit directors, in addition to the CEO.

2.3.4 Measures (E5-2, E5-4, E5-5)

Reducing the harmful environmental impacts of construction sites means minimising energy consumption and minimising noise, dust, and waste generated from site traffic, demolition work, and construction, as well as careful handling of environmentally harmful substances. Site-specific environmental plans identify environmental risks and set out measures to prevent harm and to prepare for combating harmful impacts. The harmful impacts of construction projects on the environment are also reduced by developing staff competence.

Waste and by-products

According to the Waste Act, waste must be sorted at its place of origin, i.e., on Consti's construction sites. Consti's construction sites prepare project-specific waste management plans together with the waste management contractor. The waste management provider prepares a waste transfer document for each load, enters the waste information in the SIIRTO register and reports waste data by site.

Consti complies with waste management legislation, regulations, and guidelines and monitors their development. Environmental competence is developed through continuous training and communication with staff. Partners commit to acting responsibly towards the environment by signing a subcontracting agreement.

The company's key strategic measures related to resource use and circular economy can be found in section 2.2.5.

Resource inflows and outflows related to products and services

In Consti's double materiality assessment, resource inflows and outflows related to products and services did not emerge as material sustainability factors. The materials and products used in Consti's renovation projects are mainly defined by the client and their designers, so Consti does not have a direct influence on the proportion of materials and products designed according to circular economy principles.

Measurement criteria

The transportation, reception, and processing of waste carried out by waste management service providers is a licensed activity monitored by the authorities. Consti's reported waste data is based on information provided by waste management and demolition contractors.

Waste quantities include waste transferred from the construction site, including material and energy recovery, landfill disposal, and hazardous waste treatment.

Material impacts, risks, and opportunities related to resource use and the circular economy

Sustainability area	Material impacts, risks and opportunities	Management	Stakeholder insight
Waste and circular economy: Consti's impact			
E5-5 Consti's operations generate waste	<p>Opportunity: Achieving circular economy goals will reduce the amount of waste and waste treatment operations and costs. The risk of sanctions is reduced. Reduces the need for new raw materials. If Consti succeeds in handling waste extensively in its value chain, it will support the achievement of its customers' environmental targets.</p>	<p>Consti's target is a recycling rate of 70%. The amount of material needed on site is planned as carefully as possible and the materials are protected so that they are not damaged or wasted. In some tasks, waste can also be reduced by prefabrication. Waste treatment is carefully planned. Up-to-date waste reporting helps in achieving and monitoring the goal.</p>	<p>All Consti's stakeholders consider waste recycling to be a significant sustainability factor that Consti can positively influence.</p>
	<p>Risk: The ability of production planning to minimise waste generation and manage waste effectively. If Consti fails to meet recycling targets, the amount of waste will not decrease, and waste management costs will rise. Additionally, the risk of sanctions increases.</p>		
Waste and circular economy: Impact on Consti			
E5-5 Consti's operations generate waste	<p>Opportunity: Opportunity to develop Consti's own business and new business models. Encourages competence development and production efficiency and generates cost savings. Expertise related to waste and circular economy can give Consti a competitive advantage as a partner.</p>	<p>Consti guides employees in the value chain to act in accordance with Consti's recycling targets, for example in site orientation. Obligations supporting sustainability objectives are included in supply agreements.</p>	<p>Consti's customers and personnel consider waste and recycling expertise to be a significant sustainability factor that can have a positive impact on Consti's business.</p>
	<p>Risk: Insufficient competence among demolition contractors in sorting, reporting and recycling waste generated from demolition work poses a risk to Consti's ability to achieve its targets. If Consti's value chain does not reach the waste reduction and recycling target, it may result in additional costs and penalties for Consti. It would also weaken the achievement of Consti's customers' targets and Consti's competitiveness as a partner.</p>		

3 S-SOCIAL RESPONSIBILITY

Consti's social responsibility review covers Consti's own workforce and the workforce of suppliers (subcontractors) in the value chain providing construction services to Consti. In accordance with ESRS standards, Consti's own workforce (Consti employees) covers personnel employed by Consti and those working for Consti through temporary employment agencies or through their own company. At the end of 2025, employees working through temporary employment agencies or their own company accounted for approximately five per cent of Consti's full-time equivalent (FTE) workforce.

Consti aims to provide an equitable work environment that promotes professional development, both for its own workforce and for those in its value chain, particularly employees of construction service providers.

3.1. S1 Own workforce

3.1.1 Goals (S1-5)

Consti's key social responsibility goals relate to health and safety, equality and human rights, and skills development. Indicators for achieving objectives related to Consti's own workforce include, among other things, increasing the number of women in different staff groups, the proportion of fixed-term employment contracts being less than 5 per cent, fewer sick leaves than before, accident frequency of below 10, development of skills and leadership, and staff turnover of below 10 per cent. The table below presents the social responsibility objectives, their progress, and the indicators.

Own workforce

Key sustainability factors	Consti's sustainability targets for the strategy period 2024–2027	Goals for 2025	Indicator	Realisation or result 2025	Realisation or result 2024
Own workforce: Equality and human rights	To provide Consti's personnel with an equal working environment that encourages competence development	Increasing the number of women in different personnel groups	Share of women,% of total staff	12.9%	12.7%
		Fixed-term employment contracts < 5%	Fixed-term employment,% of total staff	2.0%	2.0%
Own workforce: Health and safety at work	Promoting well-being at work	Promoting work ability - task-specific written instructions for the most physically demanding tasks	Reducing absenteeism due to musculoskeletal disorder, day/person	2.9 day/person	2.9 day/person
		Reduction of occupational accidents and sick leave absences	Fewer sickness absences than before. Accident frequency <10	Sick leave absences, % and accident frequency	Sick leave absences 4.25%. Accident frequency 8
Own workforce: Training and skills development	Competence and leadership development	Create a leadership development programme for line supervisors, a competence development framework	Realised/Not realised	Realised	Realised
		Committed and healthy personnel	Employee turnover,%	13.0%	12.6%
		Age balance	Age distribution, all employees	Balanced	Balanced

3.1.2 Material impacts, risks, and opportunities (IRO-1)

The material impacts, risks, and opportunities related to Consti's own workforce have been identified and assessed as part of the double materiality assessment described in section 1.4.1. The most significant impacts, risks, and opportunities related to the own workforce concern health and safety, as well as training and skills development. Consti has not identified a significant risk of child or forced labour in its own workforce double materiality assessment.

The impacts related to health and safety most clearly affect site personnel regardless of employment status. Health and safety risks can result from long-term strenuous work, such as the heavy working positions typical in construction, exposure to harmful substances, or sudden accidents, for example cuts or falls. The impacts related to

training and skills development are emphasised for Consti's employed workforce. Consti's principles and measures to manage harmful impacts are discussed in sections 3.1.3–3.1.5 of this chapter and are also described in the table *Material impacts, risks, and opportunities related to the own workforce*.

According to Consti's assessment, climate change currently has no significant impact on its own workforce. Climate change slightly increases the need for expertise and training in efficiency services, facade repairs, and maintenance services offered to customers. Increasing the recycling rate of construction site waste also requires continuous training for staff. If Consti succeeds in strengthening its sustainability expertise required by climate change, it could offer more jobs and strengthen its position as a desirable employer. If Consti fails to increase and maintain sufficient sustainability expertise, its reputation as an attractive employer and partner may suffer.

Material impacts, risks and opportunities related to own workforce

Sustainability area	Material impacts, risks and opportunities	Management	Stakeholder insight
Education and skills development, health and safety: Consti's impact			
Consti trains and develops the skills of its personnel.	<p>Opportunity: Maintaining competence at a sufficient level supports sustainable operations and the delivery of high-quality services that promote sustainability, and it also increases job satisfaction and commitment. An opportunity to develop the business of Consti and other actors in the value chain, as well as to develop new business models and save costs. Opportunity to develop know-how, improve production efficiency and achieve broad-scale cost savings in the value chain.</p>	Consti Academy offers competence development services to all Consti employees: field-specific qualification training and special competence training, taking into account the qualification requirements and recommendations of the construction industry. Occupational safety expertise will be improved by e.g., developing proactive safety work and safety management.	According to stakeholders, Consti's opportunities to have a positive impact on the training and skills development of both its own personnel and those in the value chain are significant.
	<p>Risk: Failure to improve the effectiveness of education and skills development may be reflected in poor quality of work and increased costs, which causes reputational damage to both Consti and the entire industry. It also reduces job satisfaction and commitment and can increase staff turnover. Insufficient skills weaken competitiveness and reduce opportunities to provide services that support sustainability.</p>		
Consti takes care of the health and safety of its personnel.	<p>Opportunity: A healthy and safe working environment is a fundamental right and health and safety measures have a positive impact on workers' overall physical and mental well-being and ability to work. It also increases job satisfaction and commitment and is positively correlated with work quality, which in turn brings cost savings.</p>	The starting point is that improving occupational safety is everyone's responsibility. Occupational safety principles and management are based on Finnish occupational safety legislation and the policies of the Confederation of Finnish Construction Industries RT. Consti complies with labour legislation and the construction industry's Collective bargaining agreement (CBA) and recommendations, and it holds a RALA Safety Certificate. Employees are encouraged to report occupational safety observations. Grievances can be reported anonymously. Early intervention model in use. Personnel have more extensive occupational health care services than the statutory obligation. Supporting work-life balance by offering e.g. teleworking opportunities and different forms of working hours depending on the nature of work. Possibility of sports and cultural benefits.	
	<p>Risk: Inadequate measures to ensure health and safety have a negative impact on workers' overall physical and mental well-being and ability to work. The risk of increased turnover and occupational accidents increases.</p>		
Education and skills development, health and safety: Impact on Consti			
Training and skills development. Health and safety.	<p>Opportunity: Expertise supports sustainable operations, increases Consti's service offering, reduces qualitative risks and related financial costs. It also strengthens Consti's reputation as a competent and sought-after partner.</p>	Supporting value chain competence through guidelines, requirements and monitoring. Enabling and encouraging safety observations. Cooperation with educational institutions in the field and provision of internships.	
	<p>Risk: Insufficient training and competence in the field increase Consti's role in ensuring competence in Consti's tasks and the resulting costs. It would also make it more difficult for Consti to find good partners, weaken its service offering, increase qualitative risks and related financial costs, especially for Consti. An unskilled workforce and deficiencies in a safe and healthy working environment would also be a significant reputational risk.</p>		

3.1.3 Operating principles (S1-1)

In addition to legislation, Consti's operating principles guiding responsible personnel activities consist of human rights principles, ethical guidelines, personnel management processes, and the Consti Way operating model. The operating principles cover Consti's entire personnel. The goal is for everyone in the work community to understand their role and the significance of their work in implementing the strategy. The Consti Way, or Consti's way of operating, is based on five elements: cooperation and openness, common operating models, performance management, understanding the customer, and continuous improvement.

The implementation of operating principles is supported by occupational safety, equality, and non-discrimination plans, as well as ethical guidelines, which are applied on all construction sites and thus cover both the own workforce and subcontractors working on the sites. The most essential occupational safety training is targeted at the own workforce. The operating principles are introduced during orientation and are available on Consti's intranet, for instance under a section targeted at new employees. The CEO, the Business Area Directors and the HR Director are responsible for implementing the operating principles, communicating with staff and integrating staff feedback into the company's operating methods.

At Consti, annual development discussions are held for office employees, providing an opportunity to raise work-related perspectives and concerns. In addition, employee experiences and views are surveyed every two years through an employee questionnaire. Any inappropriate situations or issues can be reported confidentially via the whistleblowing channel.

Equal treatment and equal opportunities for all

Consti is committed to promoting the diversity and equality of its own workforce. This work is guided by Consti's ethical guidelines and equality and non-discrimination plans. The ethical guidelines and non-discrimination principles include a prohibition on discrimination based on gender, age, origin, race, nationality, language, religion, belief, opinion, political activity, trade union activity, family relationships, pregnancy, health status, disability, sexual orientation, or other reasons related to a person's identity. Indirect discrimination is also prohibited. The prohibition of discrimination applies regardless of whether the employment relationship is permanent, fixed term, or part-time. The principles of equal treatment also cover subcontractors and other stakeholders.

Social protection

All Consti employees are covered by statutory accident insurance and occupational health care that exceeds the statutory minimum, as well as statutory pension schemes, unemployment benefits, and parental leave. Information on health services is available on the intranet, which is accessible to all employees with a contract of employment.

Training and skills development

Consti's personnel management processes guide leadership and skills development. Consti's management and HR function are responsible for implementing the personnel management principles. Leadership and supervisory work are supported by training, which includes familiarisation with Consti's management practices.

Working conditions

Consti complies with Finnish labour legislation and is committed to fair employment terms. Consti complies with the applicable collective agreements in its business operations. Consti employees have the right to join or not join a trade union.

Health and safety

Consti is committed to promoting the physical and mental well-being of its staff. Consti Group Management Team guides the promotion and maintenance of work well-being and work ability at Consti. The promotion of work well-being and work ability is proactive, aiming to identify factors threatening employees' work ability, initiate measures, and maintain health throughout the career.

Consti's occupational safety is guided by a safety management system consisting of safety principles, processes, and work instructions. The implementation of safety principles is the responsibility of the CEO of the Consti Group with assistance of the Management Team. The roles and responsibilities of occupational safety are defined in the safety management principles described on the intranet.

Consti Korjausrakentaminen Ltd and Consti Talotekniikka Ltd hold RALA Safety Certificate. The development of operations is based on annual development projects recorded in the occupational safety action programme. Consti's safety group, which includes occupational safety personnel from all business areas, plays an active role in developing operations.

Other work-related rights

Consti operates in accordance with the UN Guiding Principles on Business and Human Rights and respects internationally recognised human rights in line with the UN Universal Declaration of Human Rights and the International Labour Organisation's (ILO) fundamental principles and rights at work.

3.1.4 Communication on impacts with the workforce and workforce representatives (S1-2)

Collective agreements

Consti complies with the Employment Contracts Act, the collective agreements applicable to its business operations and negotiates local agreements with employee representatives to develop cooperation between the employer and employee groups.

Cooperation activities

The goal of cooperation is to develop the company's operations and employees' opportunities to influence the company's decision-making regarding their work, working conditions, and position in the company. Consti Plc organises cooperation events four times and Consti Korjausrakentaminen Ltd and Consti Talotekniikka Ltd twice a year with representatives of both business area specific personnel groups (formerly the Cooperation Committee + Occupational Safety Committee) and the Group's personnel representatives. Exceptionally, in 2025 there were two cooperation events concerning Consti Plc.

Employee survey

Consti conducts an employee survey every two years to measure job satisfaction and to assess employees' views on the practical implementation of operating principles. The HR function is responsible for conducting the employee survey, supporting the company's management in handling the survey results and considering them in decision-making. The results are reviewed at different organisational levels and with employee representatives. Supervisors and teams are offered training and support in handling the results and forming related development measures. The key results of the employee survey conducted in autumn 2024 are as follows:

Strengths

- My skills are sufficient for the requirements of my job
- My health will allow me to continue working in my current position two years from now
- I know what is expected of me in my work

Areas for improvement

- I receive recognition for a job well done
- I am encouraged and supported to engage in activities that improve my health and well-being
- My immediate supervisor provides inspiring long-term goals

The analysis of the employee survey results is conducted by business area and unit, and an action plan is prepared at the unit level. The response rate for the 2024 employee survey was 68 per cent.

Occupational safety

Matters related to the promotion of occupational safety are regularly discussed within the personnel groups of the group companies, among different groups of their own workforce. Consti also has a Safety Group that meets at least five times a year to discuss current safety issues at the group level and to plan the upcoming events for the upcoming six-month period. One of the Business Area Directors serves as the Chair. The occupational safety personnel prepare an occupational safety action plan, based on which the business areas' occupational safety manager, in collaboration with the occupational safety representatives, determines the key measures for improving workplace safety. Occupational safety is promoted and supported, among other things, through strong commitment from management, continuous development in the safety committee, and collaboration with occupational safety representatives.

Ethical reporting channel

Consti's own workforce can report any ethical issues or legal violations they observe to their supervisor, local management, HR, or through the electronic reporting channel (whistleblowing channel). Consti does not tolerate retaliation against whistleblowers. Reports can also be made anonymously if desired. More details about the reporting channel can be found in section *G1 – Governance of sustainability*.

Working conditions, health, and safety

Consti's risk assessment and management are supported by the HR, safety and quality system, which is intended for recording and monitoring safety observations, accidents, near misses, corrective actions, and safety briefings and tours. All employees can submit notifications. Entries are made in the Congrid system.

3.1.5 Actions (S1-4, S1-12)

Equal treatment and equal opportunities for all

One of the focus areas of the Consti Way operating model is cooperation and transparency, which consists of elements such as equal treatment, sharing information and expertise, building and developing teams, and corporate-level collaboration. As part of continuous development, employees are regularly trained, and it is ensured that all target groups participate in leadership and supervisory training. The 2025 training sessions covered topics such as employment matters, construction law, and various software supporting construction projects.

The traditional male dominance in the construction industry has been recognised at Consti, and Consti aims to increase the proportion of women in every employee group and organisational level. In 2025, the proportion of women increased slightly in different employee groups. In 2024, Consti updated its equality and non-discrimination plan and defined metrics and actions to promote equality, non-discrimination, and diversity.

The age distribution of Consti's own workforce corresponds to the typical age structure in the construction industry. The safety requirements in construction industry limit opportunities for employing persons with disabilities in certain production roles.

Nevertheless, Consti is committed to responsibility and equality in all actions and seeks ways to promote accessibility and inclusion in all positions where it is possible.

The realisation of equality and a respectful work culture is monitored through an employee survey every two years. According to the previous employee survey carried out in 2024, "fair and equal" treatment was identified Consti's most apparent strength as an employer. Equality was perceived to be best realised between genders. Differences in responses regarding the realisation of equality related to age, gender, religion, belief, and cultural background were relatively minor.

Training and skills development

The availability and retention of skilled personnel are sought to be ensured through development programmes offered by the employer, as well as by investing in collaboration with educational institutions and Consti's attractiveness as an employer.

Consti actively encourages its employees to develop their skills and participate in various training programmes. For office staff, a personal development plan is created as part of the development discussions to support skill development at both the individual and team levels. The development plan outlines, in collaboration with the employee, how the employee's skills will be developed throughout the year. Development measures are planned together with the supervisor. To promote continuous development, Consti has the Consti Academy, through which training and development programmes are offered.

The measures used to assess the implementation of skill development include the number of personal development plans and the results of employee surveys related to the opportunities for utilising one's own skills.

The implementation of skills development is measured, among other things, by two indicators:

1. The number of individual development plans – how many employees have a plan.
2. The results of the employee survey – particularly the section that assesses employees' opportunities to utilise their own skills.

In 2025, Consti has invested more heavily in leadership training. The goal has been to develop the skills of supervisors and provide practical tools to address the challenges of today's working life. Examples of the continuous development of Consti's training offering include defining employee learning paths as well as developing and updating online courses. The purpose of the learning paths is to provide a clear selection of various courses and training opportunities related to professional development for specific occupational groups.

Consti's office employees are covered by a performance-based bonus system. Personal goals and development areas are set, and progress is monitored in development discussions, which each office employee has with their supervisor at least once a year. The performance bonus system is based on both qualitative and financial goals. The performance bonus system does not apply to trainees, thesis workers, employees who have worked less than seven months during the bonus year, or those who are not employed at the time of bonus payment. Successes are also rewarded on construction sites. The best construction sites are awarded annually in a competition between sites, with evaluation criteria related to quality, safety, customer feedback, schedule adherence, financial performance, and environmental issues.

Working conditions, health, and safety

Consti's HR management uses a common HR system across the group, minimising the risk of non-compliant working conditions or wages. Depending on the nature of the work, flexible working hours and a hybrid work model, where remote work can be done part of

the week, are in place. The company supports employee well-being at different stages of life and enables long careers by offering, for example, job rotation.

At Consti, safety management is based on the prevention of hazards and risks. Risk assessments are conducted regularly, and employees receive safety training on site-specific hazards. General safety training for construction sites, known as ePerehdytys, is mandatory for everyone working on Consti's sites. In addition to ePerehdytys, task-specific qualifications (e.g., electrical safety) are required. Site-specific safety training is available in different languages as needed.

Employees and others affected by the construction site are encouraged to make safety observations. Accidents are prevented through common safety standards, proactive measures such as risk assessments, safety observations, safety tours, and safety training. The most common causes of accidents are injuries to hands and feet. To achieve the zero-accident goal, long-term safety focus areas have been defined at Consti, including common safety principles, comprehensive risk assessment, and proactive safety development. Action plans based on these focus areas guide the development of safety work, set key goals for the annual and strategic period, and improve the predictability of safety work. The main focus areas of safety work in 2025 were improving the quality of accident investigation and the development of safety skills.

Safety observations are recorded in electronic system used by Consti. A notification is sent to the site, after which corrective actions are planned for the observation. Safety observations are handled on a site and unit basis. All accidents leading to absence, and potentially serious hazards are investigated according to a uniform process. The Unit Manager is responsible for accident investigation, with the Work Manager leading the investigation in the renovation business area and the Installation Manager in the building technology business area. The investigation is conducted within two weeks of the incident. The goal is to identify possible deficiencies in safety management and create conditions to avoid similar cases.

Characteristics of employees of the company	2025	2024
Number of employees	981	1 012
Women	131	128
Men	850	884
Permanent staff	961	992
Women	128	124
Men	833	868
Temporary staff	20	20
Women	3	4
Men	17	16
Total number of permanent employees who left during the reporting period	128	129
Turnover of permanent employees during the reporting period	13.3%	12.7%
Employees working variable working hours	8	17
Women	3	6
Men	5	11
Staff in full-time employment	962	983
Women	123	116
Men	839	867
Part-time staff	11	12
Women	5	6
Men	6	6

Employee turnover of permanent staff during the reporting period calculation: Number of permanent employees who left during the 12-month period ÷ Average number of permanent employees over the same 12-month period.

Occupational health care assesses the health status of individuals in relation to job requirements and workplace exposures through health examinations. The health services for temporary workers are provided by their employer. Common occupational diseases in renovation work include allergic reactions caused by dust or chemicals on the skin or respiratory system. Workplace conditions are aimed to be as health and safety friendly as possible by ensuring cleanliness, adequate ventilation, and ensuring the appropriateness and sufficiency of personal protective equipment.

To support work performance, Consti has operating models for rehabilitative activities and early support, as well as a substance abuse programme. Supervisors are provided with guidance and training in managing work well-being. In 2025, the development of occupational well-being management was initiated, which includes training in managing people's activities. The program started in January 2025 and will continue in 2026. The goal was that all personnel in line, from the CEO to the foreman, shall undergo the training.

Other work-related rights

Employment contracts at Consti are always formalised with a written employment contract, and Consti prefers permanent (indefinite) employment relationships.

The realisation of human rights is considered as part of the development of HR processes. Consti has procedures for handling employee personal data that all employees must follow. The data protection policy defines the principles and rules to be followed in all personal data processing. Health-related personal data of employees is handled only by designated individuals in accordance with data protection legislation and only in situations where the law requires it. Information related to employees' health is kept separate from general personal information of employees. Consti employs high-level technical measures and clear role descriptions to ensure data protection and data security. Consti requires the same level of data protection handling from companies providing occupational health services.

The scope of collective bargaining agreements and dialogue between labour market parties	2025	2024
Collective agreements		
Employees covered by collective agreements as a per centage of total employees	89.1%	90.1%
In the EEA area: whether it is covered by one or more collective bargaining agreements, and if so, the total proportion of employees under such agreement(s)	Operations only in Finland	Operations only in Finland
Dialogue between labour market parties		
Total per centage of employees covered by employee representation	89.0%	81.4%
Any agreements with the company's employees regarding representation, managed by a European Works Council, the works council of a European Company (SE), or the works council of a European Cooperative Society (SCE)	No contracts	No contracts

Diversity metrics	2025	2024
Proportion of men and women in management, number		
Woman	1	1
Man	7	7
Proportion of men and women in management, %		
Woman	14%	14%
Man	86%	86%
Age distribution of senior management		
Under 30s	0	0
Ages 30–50	2	2
People over 50	6	6

Adequate salary	2025	2024
The pay is based on the generally applicable collective agreement for the sector	Yes	Yes

Health and safety	2025	2024
Percentage of own workforce covered by the company's OSH management system*	95%	93%
Proportion of employees with employment contracts in the company's workforce who are covered by the company's occupational safety and health management system	100%	100%
Number of fatalities due to work-related injuries and work-related health issues within the company's own workforce	0	0
Accident frequency	8	7
Identified cases of work-related health issues, such as occupational diseases, among employees with employment contracts	3	1
For the company's own employees, the number of days lost due to occupational injuries, fatalities from workplace accidents, work-related health issues, and fatalities caused by such issues = lost days due to accidents	0	0

*Employees working through personnel leasing companies are covered by the occupational health and safety management system of the personnel leasing company. Independent contractors are legally responsible for their own occupational health and safety systems

Indicators of earned income (pay gap and total earnings)	2025	2024
Gender pay gap	6.5%	5.6%
Ratio between the person receiving the highest earned income and the median earnings of employees with an employment relationship in the enterprise	9.9	9.5

Cases, complaints and serious human rights implications	2025	2024
Total number of cases of discrimination, including harassment, reported during the reporting period	0	2
Number of complaints submitted through channels available to the company's own workforce	4	1
The total amount of fines, penalties, and compensation paid as a result of the aforementioned cases and complaints	0	0
Identified serious human rights cases	0	0
Number of serious human rights cases related to the company's workforce	0	0
Total amount of fines, penalties and damages resulting from incidents	0	0

Training and skills development	2025	2024
Completed performance appraisals / agreed	58%	59%
Women (total)	68	57
Men (total)	223	219
Average training hours per person	5.1	2.4
Women	3.8	2.0
Men	5.3	2.4

Work-life balance indicators	2025	2024
Percentage of persons entitled to family leave	100%	100%
% of persons on family leave by gender		
Women	3.8%	5.5%
Men	6.4%	6.1%

Measurement criteria

The figures describing Consti's own workforce include employees with a contract of employment within the Consti Group. The data has been collected from HR system across the entire Consti Group. The number of employees used in the calculations is reported as of the end of the reporting period (31 December 2025). The accident frequency includes the company's entire workforce, i.e., employees, persons working through temporary employment agencies and self-employed persons, as well as employees of subcontractors working at Consti's construction sites. Development discussions are held with office employees, and lower-threshold conversations are conducted with other employees. In accordance with company policy, development discussions are not held with employees, but conversations are conducted with them in an informal manner. The per centage of women in the total staff has been calculated based on the monthly average.

3.2 S2 Value chain employees

3.2.1 Goals (S2-5)

Consti aims for all actors in its value chain to operate sustainably and in accordance with Consti's sustainability factors. Consti has identified the employees of construction service providers (subcontractors) used by the company as a key sustainability theme in its operations. Consti aims to provide them with a fair, equal, and safe working environment. Consti does not tolerate the use of child or forced labour, human trafficking, or any other form of modern slavery in its business operations or supply chains.

Consti takes national, EU, and international policies into account when defining its objectives. At present, workers in the value chain do not directly participate in setting Consti's sustainability targets, but the company continuously evaluates opportunities to improve its processes and increase their engagement in the future.

Key sustainability factors	Consti's sustainability targets for the strategy period 2024–2027	Goals for 2025	Indicator	Realisation or result 2025	Realisation or result 2024
Workers in the value chain: Health and safety	Provide the partners' personnel with an equal working environment that encourages competence development	Mapping and describing human rights processes	Realised/ Not realised	Realised	Realised

3.2.2 Material impacts, risks, and opportunities (IRO-1)

The material impacts, risks, and opportunities related to value chain employees have been identified in the company's double materiality assessment, described in section 1.4.1. Consti has analysed the material impacts, risks, and opportunities related to value chain employees at this stage only for the employees of construction service providers

(subcontractors). The risks related to occupational safety and their main management methods are the same for both Consti's own workforce and subcontractors' employees and are described in section *S/ Own Workforce*. The material impacts, risks, and opportunities related to Consti's subcontractors' employees, and their management are described in the following table.

Material impacts, risks, and opportunities related to value chain employees

Sustainability area	Material impacts, risks and opportunities	Management	Stakeholder insight
Training and skills development of workers in the value chain, health and safety of workers in the value chain: Consti's impact			
Training and skills development	<p>Opportunity: Developing and maintaining the skills of both Consti's own employees and those of its value chain, particularly construction service providers, at a sufficient level enables the provision of sustainability-supporting services. Enhancing skills can improve production efficiency and reduce costs. There is also an opportunity for expansion within the value chain and for versatile collaboration among value chain actors.</p>	Supporting value chain competence through guidelines, requirements and monitoring. Cooperation with educational institutions in the field and provision of internships.	According to Consti's personnel, Consti's opportunity to have a positive impact on the development of the education and skills of employees in the value chain is significant.
	<p>Risk: Failure to improve the effectiveness of education and skills weakens opportunities to provide services that support sustainability and causes reputational damage to both Consti and its construction service providers and possibly the entire value chain.</p>		
Health and safety	<p>Opportunity: A healthy and safe working environment is a fundamental right. It increases job satisfaction and commitment, and correlates positively with well-being at work and quality of work. Health and safety measures have a positive impact on the work ability and commitment of all employees.</p>	At Consti, the starting point is that improving occupational safety is everyone's responsibility. Occupational safety principles and management are based on Finnish occupational safety legislation and the policies of the Confederation of Finnish Construction Industries RT. Consti complies with labour legislation and the construction industry's Collective bargaining agreement (CBA) and recommendations, and it holds a RALA Safety Certificate. Reporting occupational safety observations is encouraged. Grievances can be reported anonymously. Comprehensive identification and risk assessment of site-specific hazards. Processes to prevent the shadow economy.	
	<p>Risk: Inadequate measures to ensure health and safety have a negative impact on the health, well-being, job satisfaction and commitment of all employees. The risk of accidents at work increases. Failure to combat the shadow economy may pose risks to health and safety. All this would weaken Consti's reputation as a partner throughout the value chain.</p>		
Training and skills development of workers in the value chain, health and safety of workers in the value chain: Impact on Consti			
Training and skills development in the value chain. Health and safety in the value chain.	<p>Opportunity: Sufficient expertise in the value chain and investments in safety and health support Consti's service offering, reduce qualitative risks and related financial costs. Consti can rely on the quality and scheduling of the service provider's work. The expertise of the value chain, especially construction service providers, strengthens Consti's reputation as a partner throughout the value chain.</p>	Consti ensures statutory qualifications and fulfilment of employer obligations before drawing up a contract and starting work.	According to Consti's personnel and partners, Consti's impact on the training and development of the skills of employees in its value chain and the impact of these actions on Consti's business is significant.
	<p>Risk: Deficiencies in the competence, safety and healthcare of employees in the value chain may cause serious safety risks, weaken the functionality of the value chain and increase costs incurred by Consti, for example, due to delays in work. Negative events and negligence also adversely affect Consti's reputation and may lead to exclusion from invitations to tender.</p>		

In sourcing materials, Consti strives to ensure the realisation of value chain employees' rights by using established and long-standing responsible companies in the industry that report operating in accordance with sustainable business principles. Currently, Consti does

not have reliable means to comprehensively assess the value chain of the materials used throughout the entire production and supply chain. The objective is to identify such methods in the coming years.

3.2.3 Operating principles (S2-1)

Consti's human rights policy is documented in the Group's human rights principles. The policy is based on international human rights standards and guiding principles, aiming to ensure that Consti's operations align with the UN Guiding Principles on Business and Human Rights.

Consti's human rights principles are founded on the following international documents and declarations:

- The Universal Declaration of Human Rights and its two key implementing covenants
- The International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work and its core conventions

The guidelines and principles of the safety management system cover not only Consti's own workforce but also the employees of contractors working in Consti's operations. Consti requires responsible conduct from the employees in its value chain, guided not only by legislation and Consti's safety principles but also by the Code of Conduct for partners approved by the company's Board of Directors. Consti's material suppliers commit to Consti's ethical guidelines in order agreements. Consti's subcontractors commit to Consti's subcontracting programme, which includes Consti's ethical guidelines.

Consti's Ethical Guidelines for Partners document contains key elements related to human rights and responsibility. The ethical guidelines provide instructions regarding environmental protection, respect for social relations and human rights, as well as the prevention of corruption and bribery. Document is an essential part of Consti's contractual framework with companies in the value chain in terms of responsible conduct, and it ensures that partners adhere to the same principles as Consti.

Consti ensures that its principles are understandable and accessible to all individuals, groups, and communities for whom they are relevant. This applies particularly to employees under an employment contract, suppliers, as well as investors and other stakeholders who have a direct influence on the implementation of these principles.

To ensure the availability and comprehensibility of the principles, the communication channels and tools used include:

- Brochures and newsletters
- Websites and intranet
- Social media channels
- Face-to-face interaction and communication through employee representatives

The Business Area Directors in addition to the CEO, are responsible for ensuring compliance with the operating principles.

Working conditions, health, and safety

The roles and responsibilities related to occupational safety are defined in the principles of safety management. The responsibilities and a more detailed description of occupational safety measures related to the operating principles are presented in section *SI Own Workforce*.

The partner commits to Consti's ethical guidelines in all its activities. The partner is obliged to actively ensure and monitor the compliance of its own subcontractors throughout the supply chain. The ethical guidelines prepared by Consti for its partners include, among other things, the following work-related rights that suppliers must comply with:

- Human rights and equal treatment of employees
- Freedom of association
- Prohibition of harassment and discrimination
- Prohibition of child and forced labour, and the protection of young workers' rights
- Wages and working hours in accordance with laws and regulations
- Health, safety, and occupational protection
- Right to privacy
- Taking action to remedy potential human rights impacts

A partner who violates or neglects its obligations under the ethical guidelines is obliged to immediately correct its actions, address the actions of its group company, subcontractor, supplier, or own partner, and report the deficiencies and related corrective actions to Consti.

Suppliers are responsible for complying with Consti's Code of Conduct. Compliance is monitored by the person responsible for the procurement, site personnel, relevant line organisation representatives, the Head of Procurement and persons responsible for procurement in business areas. Any deviations are reported within both the line and procurement organisations.

The Procurement Director supports the procurement and line organisations in handling deviations, when necessary, consults the Director of Legal and Compliance as needed, and reports the issue to the CEO if required.

3.2.4 Communication on impacts with value chain employees and processes for addressing negative impacts and channels for value chain workers to raise concerns (S2-2, S2-3)

Dialogue is regularly conducted with value chain employees on construction sites. Regular meetings are held at the beginning, during, and at the end of the project. Consti takes into account the views of value chain workers involved in its projects regarding key areas of responsibility, including occupational safety, employee wellbeing, and the environment.

Employees working on construction sites and other partners are encouraged to address any issues they observe immediately. Value chain employees can report observed safety or environmental deficiencies directly to Consti's system (Congrid), to direct supervisor or to the site's safety manager. These observations are compiled and delivered to the project decision-makers to help them develop occupational safety and environmental measures more effectively. Reports of inappropriate behaviour, corruption, or other concerns can be made to the supervisor, the supervisor's supervisor, or a representative of Consti's HR function, or anonymously through the electronic reporting channel (whistleblowing channel).

More details about the ethical reporting channel, raising concerns,

and handling reports can be found in section 4.1.5.

Any violations related to working conditions, health, and safety on Consti's construction sites are addressed immediately on-site. Human rights violations are handled according to the general risk management process. The starting point is that suppliers are given the opportunity to correct their actions. The most serious cases are brought to the attention of Consti's top management and reported to the Board. If the service provider is unwilling or unable to correct its actions, cooperation with the provider will not continue.

3.2.5 Actions (S2-4)

Working conditions, health, and safety

In construction projects, the responsibility of the subcontracting chain is proactively ensured by checking the background of companies and the status of fulfilling social obligations at the tender stage with a report obtained from the Vastuu Group. The report shows, among other things, the status of tax and pension insurance payments and the applicable collective agreements. If necessary, the inclusion of the partner in the sanctions list is checked. These are key means of preventing negative impacts on value chain employees.

The principles and practices related to safety are the same for both Consti's own and subcontractors' employees. Service providers must assess the risks of their own work, prepare for them with a safety plan, and submit the plan to Consti's representative.

Before working on Consti's construction site, subcontractors' employees receive general (ePerehdytys) and site-specific safety training, available in site-specific language versions. All the workforce on construction sites participates in the orientation. The site-specific training covers key site-specific safety issues and instructs on making safety observations. In addition, Consti has internal online training for, among other things, solo work orientation.

Consti's safety principles, environmental principles, and ethical guidelines for partners can be found on Consti's public website in Finnish and English.

In construction projects, the safety performance of different service providers is monitored, and observed safety deviations are actively addressed. To improve safety, suppliers of goods and services are required to engage in proactive safety work, such as making safety observations. Subcontractors' employees make safety observations in the same way as Consti's own workforce. Once the observation is made, a notification is sent to the site, after which the corrective actions are planned. Accidents and reported safety observations are monitored monthly, and work accidents occurring in Consti's operations are registered in Consti's systems.

Accidents and hazardous situations are thoroughly investigated in cooperation with service providers. Authorities are also involved in investigating serious accidents. The investigation creates conditions to avoid similar cases and identifies possible deficiencies in safety management.

In 2025, no cases related to the working conditions, health or safety of value-chain employees were brought to the attention of top management or reported to the Board. The observed situations typically involved negligence in occupational safety or deficiencies in client responsibility information. These matters were addressed by the line organisation and support functions. Suppliers or subcontractors were notified of any omissions or deficiencies, and they were required to correct them immediately.

More details about supplier management practices can be found in chapter *G1 Business Conduct*.

4 G-GOVERNANCE OF SUSTAINABILITY

4.1 G1 Business conduct

4.1.1 Corporate culture and goals (G1-1)

The main sustainability goals related to conducting business and corporate culture at Consti are to prevent corruption, bribery, and other misconduct, and to ensure sustainable operations throughout the value chain. Consti aims to ensure that its partners operate responsibly and to minimise risks related to the environment, health, corruption, child labour, and human rights violations in the supply chain.

In addition, Consti strives to ensure that its personnel and everyone working at Consti's worksites have a safe working environment that supports well-being at work and where everyone is treated equally.

The corporate culture is guided by the "Consti Way – Our Way of Working," which is based on five elements: collaboration and openness, common operating models, performance management, understanding the customer, and continuous improvement. The Consti Way operating model is highlighted in, for example, orientation, supervisor training, and staff events. The achievement of corporate culture goals and employee concerns are monitored through, for instance, regular employee surveys.

The table below outlines the key sustainability goals related to conducting business. Goals related to occupational safety are described in section S1. The goals are set for strategic periods and interim goals for 12-month reporting periods.

Key sustainability factors	Consti's sustainability targets for the strategy period 2024–2027	Goals for 2025	Indicator	Realisation or result 2025	Realisation or result 2024
Business conduct: Management of relationships with suppliers	Developing partner cooperation to improve sustainability, quality, service and efficiency	Development plan for supplier ESG sustainability assessment methods (partnership program)	Realised/Not realised	Realised	Not Realised
		Identification of the main actors in the value chain	Realised/Not realised	Realised	Realised
		100% of subcontractors committed to Consti's Code of Conduct	Subcontractors committed to Consti's Code of Conduct, %	Realisation estimate 90%	Realisation estimate 90%
		No incidents that violate the Code of Conduct in own operation	Incidents that violate the Code of Conduct, pcs	0	0
Business conduct: Confirmed incidents of corruption or bribery	Reduce the shadow economy in the construction sector together with other operators in the sector	Confirmed cases of corruption or bribery 0 cases	Confirmed cases of corruption or bribery, pcs	0	0
Business conduct: Prevention and detection of corruption and bribery	Reduce shadow economy risks in own operations	Development plan for supplier ESG sustainability assessment methods (partnership program)	Realised/Not realised	Realised	Not Realised

4.1.2 Material impacts, risks, and opportunities (IRO-1)

The material impacts, risks, and opportunities related to corporate governance and corporate culture have been identified in the double materiality assessment described in section 1.4.1. The most material impacts, risks, and opportunities are related to preventing corruption and bribery, strengthening sustainable corporate culture, business principles and occupational safety. Corruption and bribery situations are particularly harmful to business operations. According to Consti's assessment, the risk of corruption in its operations is higher in procurement carried out on construction sites compared with other areas of activity. An

effective and efficient process and sustainable corporate culture have a preventive effect on corruption, bribery, and other misconduct, which in turn improves business efficiency and manageability and strengthens trust in customer and partnership relationships.

Effective management of the impacts, risks and opportunities related to good governance and corporate culture relies on ensuring that employees and partners are committed to the company's ethical guidelines and safety principles. This is supported by well-functioning processes for reporting and handling suspected misconduct.

Material impacts, risks and opportunities related to business conduct

Sustainability area	Material impacts, risks and opportunities	Management	Stakeholder insight
Corporate culture and business conduct: Consti's impact			
G1-1 Corporate culture and business conduct policies	<p>Opportunity: A corporate culture that supports sustainability forms the foundation for sustainable business operations and their development. Shared operational principles enhance job satisfaction and commitment to tasks, while also correlating with positive developments in areas such as occupational safety, employee well-being, and work quality. Consti's procurement sustainability obligations also support the sustainability expertise of the subcontracting chain and enable cost savings. A sustainably operating value chain provides a competitive advantage to all its participants, particularly among clients who value sustainability.</p>	<p>Consti's business and governance responsibility is guided by the Finnish Companies Act, securities market laws, the subcontractor liability law, and other legislation applicable to Consti, the Articles of Association of Consti Plc, the values and ethical principles approved by the company's Board, as well as the rules and guidelines of Nasdaq Helsinki Ltd for listed companies. Key elements of corporate governance and corporate culture include employee training, employee surveys, and guiding and engaging business partners in the company's ethical guidelines and safety principles. Effective processes for reporting suspicions of misconduct and handling such concerns.</p> <p>All of Consti's office staff and management undergo training on key business principles as part of their orientation training. The training includes, among other things, competition law guidelines, data protection guidelines, and the uniform anti-corruption and anti-bribery measures followed by Consti. Depending on the job, further in-depth training is required on other operational principles, such as competition, procurement, contract, and labour legislation.</p>	<p>According to Consti's stakeholders, Consti's ability to positively influence responsible principles regarding its corporate culture and business operations is significant.</p>
	<p>Risk: A corporate culture and operational principles that do not support sustainability hinder the development of sustainable business operations, reduce job satisfaction and commitment, and weaken occupational safety, employee well-being, and work quality. These negative impacts also lead to additional costs and reputational risks, which could result in Consti or its partners being excluded from bidding competitions.</p>		
G1-2 Management of relationships with suppliers	<p>Opportunity: Good relationships with service and goods suppliers form the foundation for sustainable business operations. Strong supplier relationships enhance predictability in procurement success and correlate with positive developments in occupational safety, employee well-being, and work quality. A sustainably operating supply chain is a competitive advantage for all its participants.</p>		
	<p>Risk: Relationships with suppliers are a critical part of the construction business and play a key role in the value chain. Poor supplier relationships hinder or even prevent the practice and development of sustainable business operations. A poorly functioning supply chain can pose a risk to procurement success and additionally weaken occupational safety, employee well-being, and, consequently, work quality and productivity. A weak supplier chain can also create reputational risks.</p>		
G1-3 Prevention and detection of corruption and bribery	<p>Opportunity: Defined and functional processes help detect misconduct and have a preventive effect through their mere existence. This promotes an anti-corruption culture and fair competition throughout the construction industry. The positive reputation of the value chain is strengthening.</p>		
	<p>Risk: Corruption and bribery undermine the conditions for practicing and managing responsible business operations. Failure to prevent and detect corruption and bribery results in financial losses. Additionally, there is a risk of reputational damage across the entire value chain.</p>		
G1-4 Confirmed incidents of corruption or bribery	<p>Opportunity: The disclosure of corruption and bribery cases is a sign of the effectiveness of anti-corruption and anti-bribery processes, and it also has a preventive impact on such activities. This enhances trust in the compliance of operations and improves business efficiency and manageability. Prompt responses to detected suspicions have a positive impact on customer relationships.</p>		
	<p>Risk: If corruption and bribery cases go undetected or are revealed with a delay, it indicates the ineffectiveness of processes. A non-functioning process enables corruption and bribery, undermining trust in operational compliance and increasing risks of sanctions and reputational damage. Corruption and bribery lead to inefficiencies in the procurement process, pose risks of additional costs, quality issues, and sanctions, and can result in the termination of customer relationships and exclusion from bidding competitions.</p>		

Material impacts, risks and opportunities related to business conduct

Sustainability area	Material impacts, risks and opportunities	Management	Stakeholder insight
Corporate culture and business conduct: Impact on Consti			
Corporate culture and business conduct. Management of relationships with suppliers. Prevention and detection of corruption and bribery. Confirmed incidents of corruption or bribery.	<p>Opportunity: A corporate culture that supports sustainable development, operational principles, and strong supplier relationships enhance the ability to make sustainable purchases. Sustainable procurement increases productivity, reduces quality risks and associated costs, and enables the sustainability of the entire value chain. The reputation of a sustainably operating value chain is strengthened, which increases Consti's attractiveness as a contractor. Well-functioning processes have an anti-corruption and anti-bribery effect throughout the value chain. The protection of whistleblowers encourages reporting suspicions of misconduct, which helps prevent misconducts.</p>	Compliance with legal requirements and also requiring it from the value chain. Including requirements in contracts, providing instructions on measures and monitoring supply chain operations and, if necessary, addressing shortcomings. The use of standard contract terms and conditions helps to monitor commitment to and compliance with obligations and to intervene in deviations.	According to Consti's stakeholders, Consti has significant opportunities to positively influence its business through the principles guiding its corporate culture and business operations.
	<p>Risk: Failure in sustainability-supporting principles and practices, such as supplier relationship management, affects the ability to make sustainable procurements and to achieve Consti's sustainability targets. A weak supply chain is also a significant reputational risk, which could result in being excluded from bidding competitions. Corruption and bribery lead to inefficiencies in procurement processes, cause quality issues, create sanction and reputational risks, and may result in the termination of customer relationships.</p>		

Consti's values

YOU CAN TRUST US

- We live up to our word – we do what we promise.
- High-quality cooperation is important to us, and our goal is to get things right in one go.
- Caring and commitment are the keys to our success.

RESPONSIBILITY IS ACTION

- We take care of the future together – We care about people, the environment and our company.
- Promoting occupational safety and well-being is the foundation of our operations.
- We value diversity.
- We mitigate climate change one property at a time.
- We act ethically, honestly and openly.

FOCUS ON THE CUSTOMER

- For us, partnership means cooperation and respectful encounters.
- We find the best solutions.
- The satisfaction of our customers is a matter of pride for us.
- We work with a genuine service attitude.

PROFESSIONALISM IS AN ATTITUDE

- Our strength lies in the best experts in the field.
- We lead the work with years of experience and each of us is given the opportunity to develop.
- We foster enthusiasm and innovation – taking our expertise and experience to a new level.

4.1.3 Role of governance, management, and supervisory bodies (GOV-1)

Sustainability is part of business management at Consti, overseen by the CEO with the assistance of the Management Team. The Management Team decides on the key sustainability themes and goals for the strategic period, which are approved by the Board. The member of the Management Team responsible for legal and compliance presents compliance and sustainability matters requiring consideration and/or decision to the Management Team and the Board. The role of governance, management, and supervisory bodies in sustainability matters is described in section 1.2.1.

4.1.4 Operating principles (G1-1)

The responsibility of conducting business at Consti is guided by Finnish corporate and securities market laws, the Act on the Contractor's Obligations and Liability, and other legislation applicable to Consti, Consti Plc's articles of association, the company's values and ethical guidelines (Code of Conduct), and the rules and guidelines of Nasdaq Helsinki Ltd for listed companies. In insider matters, Consti complies with the EU Market Abuse Regulation and related regulations. Consti adheres to the Finnish Corporate Governance Code for listed companies. Consti complies with the Act on the Contractor's Obligations and Liability and is part of the Reliable Partner service maintained by Vastuu Group Ltd.

The following are the key principles and guidelines approved by the board from a responsibility perspective:

- Ethical guidelines for employees
- Ethical guidelines for partners
- Human rights principles
- Anti-corruption guidelines
- Guidelines for compliance with competition law
- Disclosure policy
- Insider guidelines
- Equality and non-discrimination plan
- Occupational safety principles
- Environmental principles
- Risk management procedures
- Corporate security policy

In 2025 Consti updated existing risk management procedures and made corporate security policy, which were discussed in Management Team and were approved by Board of Directors.

The above-mentioned operating instructions, guidelines and policies are complemented and approved by the CEO or the Management Team, such as the environmental programme, guidelines for investigating work accidents, and data protection guidelines.

Consti's ethical guidelines are reviewed during site-specific orientations. Ethical guidelines for partners are part of Consti's general terms and conditions, which suppliers and subcontractors commit to when signing a contract with Consti. In addition to corruption and bribery, the ethical guidelines also cover situations related to social responsibility in the supply chain as well as obligations concerning environmental protection. Regarding social responsibility, the guidelines are based on the UN Universal Declaration of Human Rights and the OECD Guidelines for Responsible Business Conduct. The ethical guidelines on environmental protection commit to the efficient use of resources, such as energy and materials, and to reducing the use and amount of substances harmful to the climate.

All Consti office employees and management undergo training on key business principles and practices as part of their orientation. The orientation provides an overview of the business principles followed at Consti (ethical guidelines). In addition, office employees and management complete online training, where business principles are reviewed and described in more detail. The training covers competition law

guidelines, guidelines for handling personal data, and the unified anti-corruption and anti-bribery measures and procedures followed at Consti. The Business Fundamentals course must be renewed every two years. The renewal of the training began in 2025. Depending on the job role, other operating principles such as competition, procurement, contract, and labour law training are also required.

To ensure the responsibility of subcontractors, Consti uses the services of Vastuu Group Ltd and requires the Valti Card from employees.

All operating principles and guidelines approved by the Board are available to all Consti's own employees on the intranet. Occupational safety principles and ethical guidelines for partners are also available on Consti's public website in Finnish and English.

The implementation of operating principles is the responsibility of the Business Area Directors and Support Function Directors, in addition to the CEO.

4.1.5 Mechanisms for identifying, reporting, and investigating concerns

Concerns related to conducting business are primarily addressed through orientation, training, and daily supervisory work. In corporate-level orientations and training, ethical guidelines and other key operating principles are reviewed, as well as key practices for identifying, reporting, and investigating potential concerns. Guidelines on matters such as equality, human rights, inappropriate behaviour, occupational safety, and reporting issues related to misconduct are available on the company's intranet for employees with a contract of employment and independent contractors considered part of Consti's own workforce. Additionally, the occupational safety representative, Occupational Safety Manager, and shop stewards provide guidance to employees on emerging issues. Supervisors have been provided with guidelines for handling and investigating suspicions.

In site-specific orientations, key site-specific safety issues are reviewed, and guidance is provided on making safety observations and reporting suspected misconduct. Site orientation applies to everyone working on the sites. Subcontractor personnel working on the sites can seek advice on issues from their immediate supervisor and the site-specific occupational safety manager. Everyone working on the sites can report safety observations through the electronic system used by Consti.

Consti encourages its personnel and partners to address any issues related to responsible conduct without delay. Reports of inappropriate behaviour, corruption, or other concerns may be made to one's immediate supervisor, their supervisor, the HR function, or anonymously through the electronic reporting channel (the whistleblowing channel). The reporting channel is accessible to everyone via Consti's public website. The technical implementation of the channel is managed by an external service provider.

All reported violations and suspicions are investigated. Reports submitted through the channel are directed to Consti's Director of HR and Finance, as well as the Director responsible for Legal Affairs and Compliance, who carry out the necessary inquiries and actions. Access to materials related to the investigations is restricted to the individuals mentioned above. The investigations are led by the company's Director responsible for Legal Affairs and Compliance. The involved party or their supervisor does not participate in the investigation of violations or suspicions. Illegal activities are reported to the authorities. Serious violations are handled by the Management Team and reported to the Board. Reporting and handling reports are part of responsible business operations, and Consti does not tolerate any retaliation against whistleblowers. Retaliation refers to actions prohibited by the Whistleblower Protection Act.

Measures related to corruption, bribery, and other suspected misconduct are assessed at Consti according to established definitions and

general construction practices. The assessment is based on Consti's own methods and processes, which are based on proactive guidance and ensuring proper procedures. In the guidance and monitoring of operations, attention is paid to compliance with laws and regulations and ethical standards, which are assessed using objective criteria. The significance and severity of suspected misconduct are assessed based on whether the actions objectively meet the requirements of laws and ethical guidelines.

In 2025, Consti did not become aware of any confirmed cases of bribery or corruption. There were also no known violations of competition law or breaches of customer data protection.

4.1.6 Relationships with goods and service suppliers (G1-2)

Supplier management practices

Consti's operating model includes open and honest competition for all business or individual project procurements, deliveries, work performances, and services. Additionally, the company has internal guidelines on competition law provisions and their application. This aims to prevent favouritism of related parties or their close suppliers and ensure the legality of procurement actions. Written contracts are always made for procurements. Consti aims to engage in long-term collaboration with partners who are committed to good and high-quality work.

Consti's ethical guidelines for partners form part of Consti's general terms and conditions, which all service providers sign.

Consti's annual contracts are made at the corporate level. In project-specific material and subcontracting procurements, corporate-level guidelines are followed. Supply chain risks are mainly managed through documents checked at the time of contract. Additionally, sustainability themes are discussed in follow-up meetings with annual contract partners. The goal is to develop a corporate-wide follow-up meeting practice. Project-specific sustainability issues are addressed in project-specific follow-up meetings.

Subcontractors and other service providers

Consti requires its subcontractors to be members of the Reliable Partner service by Vastuu Group Ltd or to provide equivalent documents required by the Act on the Contractor's Obligations and Liability, and to commit to Consti's ethical guidelines. The methods of the Act on the Contractor's Obligations and Liability and access control help prevent both the shadow economy and human rights violations by preventing the use of unauthorised workers. The Vastuu Group service enables, for example, daily monitoring of working hours on sites. Subcontractor agreements specify that Consti's subcontractors may only have one level of their own subcontractors.

Consti uses standardised contract terms, which oblige the subcontracting chain to fulfil its social obligations, such as employer contributions, withholding taxes, and payment of wages according to the collective agreement. The Valti Card is used for access control on sites. Employee tax numbers are reported to the public construction industry tax number register maintained by the Tax Administration. Consti reports contract information from each site to the Tax Administration as the main contractor and client. No employee without a work permit issued in an EU member state is hired. Employee rights and human rights issues are discussed in more detail in chapters S1 and S2, which address the workforce.

Environmental requirements related to the supply chain are included in the subcontracting programme, which is part of the subcontracting agreement. The terms of the subcontracting programme oblige the subcontractor to comply with environmental regulations and site-specific instructions. Consti monitors subcontractors' performance on construction sites in contractor meetings covering the entire site, as well as through direct communication with subcontractors and suppliers. Additionally, compliance with contractor obligations is monitored at the system level. In case of ambiguities, Consti contacts the relevant party and requests the necessary clarifications to address and resolve the ambiguities.

Goods suppliers

Consti's most significant material procurements are mainly made from Finnish wholesalers or major, established material manufacturers. Consti strives to work with well-established companies in the industry that have been operating for a long time and are committed to the principles of sustainable business in their own operations.

4.1.7 Preventing and detecting the shadow economy (G1-3)

Identified forms of the shadow economy in the construction industry include invoice trading, corruption, bribery, and avoidance of public obligations. The uniqueness and temporariness of construction projects, as well as the large sums of money involved, can attract financial misconduct. At the same time, the large number of different phases, contracts, and subcontractors in projects makes monitoring challenging. Preventing and detecting the shadow economy requires effective and clear risk management in both procurement and site operations.

Consti's ethical operating principles include a prohibition on corruption and bribery, as well as guidelines for avoiding conflicts of interest. Consti's ethical guidelines are attached to procurement contracts. Employees and partners are encouraged to immediately address any potential issues.

The most important means of preventing and detecting corruption and bribery are:

- Training on ethical and other principles and operating instructions guiding Consti's operations
- A defined process for reporting and assessing suspected financial misconduct, inappropriate behaviour, or other significant violations
- The possibility to report suspected misconduct anonymously via the whistleblowing channel
- Requiring that suppliers of goods and construction services have membership in the Reliable Partner service or provide equivalent documents required by the Act on the Contractor's Obligations and Liability
- Defined decision-making authorities
- Maintaining a corporate culture that supports the prevention of misconduct

The processes and guidelines for preventing misconduct are available on Consti's intranet, where they can be accessed by Consti's workforce, except for those working through staffing agencies.

Corruption and bribery	2025	2024
Corruption and bribery cases	0	0
Number of convictions for violations of anti-corruption and bribery laws	0	0
Size of fines for convictions for violations of anti-corruption and bribery laws	0	0

Measurement criteria

Corruption and bribery cases are based on reports made through the electronic reporting channel and cases reported by business areas.

4.1.8 Payment practices (G1-6)

Consti's general contract terms include a standard payment term of 30 days net. The length of the payment term is not specified by supplier group. The payment term can be assessed on a case-by-case basis. To the extent that the information could be calculated, the proportion of payments made according to the standard terms out of all payments made in 2025 was 46.5 (48.8) per cent. The average realised payment term in 2025 was 31 (32) days.

Consti has no ongoing legal proceedings related to payment delays.

Payment practice indicators have not been verified or validated by any external party other than the report assurer or auditor.

4.1.9 Political influence and lobbying activities (G1-5)

Consti does not seek to directly influence political parties and did not provide financial support to political parties in 2025. Consti is not registered in the EU or Finnish transparency registers. Influence is exerted through industry associations. The most important memberships in organisations and advocacy groups are:

- The Confederation of Finnish Construction Industries RT ry and its training organisation Rateko and the joint safety group of the Confederation of Finnish Construction Industries RT ry
- HVAC Contractors LVI-TU ry
- Electrical and Telecommunications Contractors Association STUL ry
- Green Building Council Finland
- Helsinki Circular Economy Cluster
- Suomen Rakennusammattiliittojen RY

In 2025, no individuals who had worked in a similar position in public administration or regulatory authorities in the previous two years were appointed to the management or governance bodies of Consti Plc or its subsidiaries.

5 APPENDIX

5.1 Content index 1: Indices of reporting requirements

Environmental standards

Disclosure requirements

ESRS 2	General information	Chapter in the report	Additional information
BP-1	General basis for preparation of sustainability report	1.1.1	
BP-2	Disclosures in relation to specific circumstances	1.1.1	
GOV-1	The role of the administrative, management and supervisory bodies	1.2.1	
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	1.2.1	
GOV-3	Integration of sustainability-related performance in incentive schemes	1.2.2	
GOV-4	Statement on due diligence	1.2.4	
GOV-5	Risk management and internal controls over sustainability reporting	1.1.2	
SBM-1	Strategy, business model and value chain	1.2.3	
SBM-2	Interests and views of stakeholders	1.3	
SBM-3	Material impacts, risks and opportunities and their interaction with business model	1.4.3	
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	1.4.1	
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability report	Index 1 and 2	
MDR-P	Policies adopted to manage material sustainability matters	2.2.3, 2.3.3, 3.1.3, 3.2.3, 4.1.4	
MDR-A	Actions and resources in relation to material sustainability matters	2.2.4, 2.3.4, 3.1.5, 3.2.5, 4.1.5, 4.1.6, 4.1.7	
MDR-M	Metrics in relation to material sustainability matters	1.4.4, 2.2.1, 2.2.4, 2.3.1, 3.1.1, 3.1.6, 3.2.1, 4.1.1, 4.1.7	
MDR-T	Tracking effectiveness of policies and actions through targets	2.2.1, 2.3.1, 3.2.1, 4.1.1	

Environmental standards

Disclosure requirements

ESRS E1	Climate change	Chapter in the report	Additional information
ESRS 2, GOV-3	Integration of sustainability-related performance in incentive schemes	1.2.2	
E1-1	Transition plan for climate change mitigation	2.2.5	
ESRS 2, SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	1.4.3, 2.2.2	
ESRS, IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities related to climate change	1.4.1, 2.2.2	
E1-2	Policies related to climate change mitigation and adaptation	2.2.4	
E1-3	Actions and resources in relation to climate change policies	2.2.4	
E1-4	Targets related to climate change mitigation and adaptation	2.2.1	
E1-5	Energy consumption and mix	2.2.4	
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	2.2.4	
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	2.2.4	Not Material
E1-8	Internal carbon pricing	2.2.4	Not Material
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	2.2.5	

ESRS E2	Pollution	Chapter in the report	Additional information
ESRS 2, IRO-1	Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	1.4.1, 1.4.2	Not Material

ESRS E3	Water and marine resources	Chapter in the report	Additional information
ESRS 2, IRO-1	Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities	1.4.1, 1.4.2	Not Material

ESRS E4	Biodiversity and ecosystems	Chapter in the report	Additional information
ESRS 2, IRO-1	Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities	1.4.1, 1.4.2	Not Material

ESRS E5	Resource use and circular economy	Chapter in the report	Additional information
ESRS 2, IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities related to resource use and circular economy	1.4.1, 2.3.2	
E5-1	Policies related to resource use and circular economy	2.3.3	
E5-2	Actions and resources related to resource use and circular economy	2.3.4	
E5-3	Targets related to resource use and circular economy	2.3.1	
E5-4	Resource inflows	2.3.4	Not Material
E5-5	Resource outflows	2.3.4	Not Material
E5-6	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	2.3.4	Reviewed later

Social standards

Disclosure requirements

ESRS S1	Own workforce	Chapter in the report	Additional information
ESRS 2, SBM-2	Interests and views of stakeholders	1.3, 3.1.4	
ESRS 2, SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	3.1.2, 1.4.3	
S1-1	Policies related to own workforce	3.1.3	
S1-2	Processes for engaging with own workforce and workers' representatives about impacts	3.1.4	
S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	3.1.4	
S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	3.1.4	
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	3.1.1	
S1-6	Characteristics of the undertaking's employees	3.1.6	
S1-7	Characteristics of non-employees in the undertaking's own workforce	3.1.6	
S1-8	Collective bargaining coverage and social dialogue	3.1.6	
S1-9	Diversity metrics	3.1.6	
S1-10	Adequate wages	3.1.6	
S1-11	Social protection	3.1.6	
S1-12	Persons with disabilities	3.1.6	
S1-13	Training and skills development metrics	3.1.6	
S1-14	Health and safety metrics	3.1.6	
S1-15	Work-life balance metrics	3.1.6	
S1-16	Remuneration metrics (pay gap and total remuneration)	3.1.6	
S1-17	Incidents, complaints and severe human rights impacts	3.1.6	

ESRS S2	Workers in the value chain	Chapter in the report	Additional information
ESRS 2, SBM-2	Interests and views of stakeholders	1.3	
ESRS 2, SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	1.4.3	
S2-1	Policies related to workers in the value chain	3.2.3	
S2-2	Processes for engaging with workers in the value chain about impacts	3.2.4	
S2-3	Processes to remediate negative impacts and channels for workers in the value chain to raise concerns	3.2.4	
S2-4	Taking action on material impacts on workers in the value chain, and approaches to managing material risks and pursuing material opportunities related to workers in the value chain, and effectiveness of those actions	3.2.5	
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	3.2.1	

Administrative standards

Disclosure requirements

ESRS G1	Conducting business	Chapter in the report	Additional information
ESRS 2, GOV-1	The role of the administrative, management and supervisory bodies	4.1.3	
ESRS 2, IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	4.1.2, 1.4.1	
G1-1	Business conduct policies and corporate culture	4.1.1	
G1-2	Management of relationships with suppliers	4.1.6	
G1-3	Prevention and detection of corruption and bribery	4.1.7	
G1-4	Incidents of corruption or bribery	4.1.7	
G1-5	Political influence and lobbying activities	4.1.9	
G1-6	Payment practices	4.1.8	

5.2 Content index 2: Data points resulting from other EU legislation

Information requirement	Information point	Description	Comments/ Additional information	Paragraph
ESRS 2 GOV-1	21 (d)	Board's gender diversity		1.2.1
ESRS 2 GOV-1	21 (e)	Percentage of board members who are independent		1.2.1
ESRS 2 GOV-4	30	Statement on due diligence		1.2.4
ESRS 2 SBM-1	40 (d) i	Involvement in activities related to fossil fuel activities	Not material	
ESRS 2 SBM-1	40 (d) ii	Involvement in activities related to chemical production	Not material	
ESRS 2 SBM-1	40 (d) iii	Involvement in activities related to controversial weapon	Not material	
ESRS 2 SBM-1	40 (d) iv	Involvement in activities related to cultivation and production of tobacco	Not material	
ESRS E1-1	14	Transition plan to reach climate neutrality by 2050		2.2.5
ESRS E1-1	16 (g)	Undertakings excluded from Paris-aligned Benchmarks	Not material	
ESRS E1-4	34	Greenhouse gas emission reduction targets		2.2.5
ESRS E1-5	38	Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)		2.2.1
ESRS E1-5	37	Energy consumption and mix		2.2.1
ESRS E1-5	40 - 43	Energy intensity associated with activities in high climate impact sectors		2.2.4
ESRS E1-6	44	Gross scope 1, 2, 3 and total GHG emissions		2.2.4
ESRS E1-6	53 - 55	Gross GHG emissions intensity		2.2.4
ESRS E1-7	56	GHG removals and carbon credits	Not material	
ESRS E1-9	66	Exposure of the benchmark portfolio to climate-related physical risks	Not material	
ESRS E1-9	66 (a)	Disaggregation of monetary amounts by acute and chronic physical risks	Not material	
ESRS E1-9	66 (c)	Location of significant assets at material physical risk	Not material	
ESRS E1-9	67 (c)	Breakdown of the carrying value of real estate assets by energy-efficiency classes	Not material	
ESRS E1-9	69	Degree of exposure of the portfolio to climate-related opportunities	Not material	
ESRS E2-4	28	Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil	Not material	
ESRS E3-1	9	Policies related to water resources and marine natural resources	Not material	
ESRS E3-1	13	Dedicated policy	Not material	
ESRS E3-1	14	Policies related to the sustainability of seas and oceans	Not material	
ESRS E3-4	28(c)	Total water recycled and reused	Not material	
ESRS E3-4	29	Total water consumption in m3 per net revenue on own operations	Not material	
ESRS 2- IRO 1 - E4 ESRS 2- IRO 1 - E4	16 (a) i	Biodiversity-sensitive areas impacted	Not material	
ESRS 2- IRO 1 - E4	16 (b)	Negative impacts with regards to land degradation, desertification or soil sealing	Not material	
ESRS 2- IRO 1 - E4	16 (c)	Operations that affect threatened species	Not material	
ESRS E4-2	24 (b)	Sustainable land / agriculture practices or policies	Not material	
ESRS E4-2	24 (c)	Sustainable ocean / sea practices or policies	Not material	
ESRS E4-2	24 (d)	Policies to address deforestation	Not material	
ESRS E5-5	37 (d)	Non-recycled waste		2.3.1
ESRS E5-5	39	Hazardous waste and radioactive waste		2.3.1
ESRS 2- SBM3 - S1	14 (f)	Risk of incidents of forced labour	Not material	
ESRS 2- SBM3 - S1	14 (g)	Risk of incidents of child labour	Not material	
ESRS S1-1	20	Human rights policy commitments		3.1.3

Information requirement	Information point	Description	Comments/ Additional information	Paragraph
ESRS S1-1	21	Due diligence policies on issues addressed by the fundamental International Labour Organisation Conventions 1 to 8		3.1.3
ESRS S1-1	22	Processes and measures for preventing trafficking in human beings	Not material	
ESRS S1-1	23	Workplace accident prevention policy or management system		3.1.3
ESRS S1-3	32 (c)	Grievance / complaints handling mechanisms		3.1.3, 4.1.5
ESRS S1-14	88 (b) ja (c)	Number of fatalities and number and rate of work-related accidents		3.1.6
ESRS S1-14	88 (e)	Number of days lost due to injuries, accidents, fatalities or illnesses		3.1.6
ESRS S1-16	97 (a)	Unadjusted gender pay gap		3.1.6
ESRS S1-16	97 (b)	Excessive CEO pay ratio		3.1.6
ESRS S1-17	103 (a)	Incidents of discrimination		3.1.6
ESRS S1-17	104 (a)	Non-respect of UNGPs on Business and Human Rights and OECD Guidelines		3.1.6
ESRS 2- SBM3 - S2	11 (b)	Significant risk of child labour or forced labour in the value chain		3.2.1
ESRS S2-1	17	Human rights policy commitments		3.2.3
ESRS S2-1	18	Policies related to value chain workers		3.2.3
ESRS S2-1	19	Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines		3.2.5
ESRS S2-1	19	Due diligence policies on issues addressed by the fundamental International Labour Organisation Conventions 1 to 8		3.2.3, 4.1.6
ESRS S2-4	36	Human rights issues and incidents connected to upstream and downstream value chain of the company	Unknown	
ESRS S3-1	16	Human rights policy commitments	Not material	
ESRS S3-1	17	Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines	Not material	
ESRS S3-4	36	Human rights issues and incidents	Not material	
ESRS S4-1	16	Policies related to consumers and end-users	Not material	
ESRS S4-1	17	Non-respect of UNGPs on Business and Human Rights and OECD guidelines	Not material	
ESRS S4-4	35	Human rights issues and incidents	Not material	
ESRS G1-1	10 (b)	United Nations Convention against Corruption		4.1.4, 4.1.7
ESRS G1-1	10 (d)	Protection of whistleblowers	Not material	
ESRS G1-4	24 (a)	Fines for violation of anti-corruption and anti-bribery laws		4.1.7
ESRS G1-4	24 (b)	Standards of anti-corruption and anti-bribery		4.1.7

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