



DAHLMANS

Sustainability Report

W.J. Dahlman Ab 2024

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Message from the CEO



Dear Stakeholders,

As we reflect on the past year, I am proud to present W.J. Dahlman Ab's first Sustainability Report. This milestone marks our commitment to transparency and our dedication to sustainable practices. Our journey has been guided by the principles of quality, integrity, and community engagement, and these values continue to shape our approach to sustainability.

Environmental Stewardship

In 2024, we made new strides in our environmental initiatives. Our climate strategy focuses on reducing emissions, integrating climate considerations into our business strategy, and collaborating with the community. We participate in projects and cooperations to get more knowledge and find solid partners in our journey. Our focus is to find key efforts to improve efficiency and decrease our overall environmental footprint.

Social Responsibility

Our employees are the heart of our company. We prioritize their health, safety, and development, ensuring a supportive and inclusive workplace. With a low employee turnover rate, we continue to invest in training and fair wages. In 2024 we launched a new enterprise resource planning. This has made a mark on our training hours but not shown in numbers also our staff's ability for teamwork and will to develop.

Governance and Ethical Practices

Our governance is the cornerstone of our operations. Animal welfare is a vital area close to heart. We ensure humane treatment through careful handling, independent veterinary inspections, and full traceability. Our focus on consumer safety drives continuous improvements in product quality and safety management.

Community Engagement

We believe in giving back to the community that supports us. Our active involvement in local youth sports and preventive initiatives against drugs and bullying underscores our dedication to fostering a healthy and vibrant society.

Looking Ahead

As we move forward, we remain committed to enhancing our sustainability efforts. Our goals are ambitious seen both in terms of areas to develop and areas to keep up the good work presented. With the support of our dedicated team and valued partners, we are confident in our ability to achieve them.

Sincerely,

Johannes Dahlman

CEO, W.J. Dahlman Ab



Our Business & Organization

One of Åland's Oldest Companies

In August 1924, businessman Wilhelm Johannes Dahlman opened the doors to Mariehamns Korvmakeri. Since then, Dahlmans has had a stable existence and growth. From operating in a dark, small basement, the company now has a modern factory and wholesale business.

The company W.J. Dahlman Ab has been owned by the Dahlman family since its inception. As of May 2016, the great-grandson Johannes Dahlman leads the company.

Dahlmans Today – Business Model and Sustainability

W.J. Dahlman AB provides the entire chain of slaughter, cutting, and processing of meat raw materials. Meat raw materials and processed products are sold both to consumers and B2B. The wholesale is a comprehensive supplier of food and equipment for those working professionally with food, both private and public actors. The primary market for the company is Åland, and the secondary market is Finland.

The company also includes the subsidiaries Utrusta, which provides kitchen equipment and service, and DYNAMeat Oy, which processes food raw materials.

Information About the Company

Basis for Establishment

This report is in line with Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME), dated December 2024. The company is classified according to the standard as category c) medium-sized enterprise. This report has been prepared in accordance with the Basic Module and Comprehensive Module.

Organization Name: W.J. Dahlman Ab

Legal Form: Limited Company

Company Website: www.dahlmans.ax

NACE Codes: 10.11. Manufacture of food products - Processing and preserving of meat. 46.39. Non-specialised wholesale of food, beverages and tobacco

Headquarters: Mariehamn, Åland

Total Assets: €7,5 million

Turnover: €17 million

Other Facilities Owned, Controlled, or Leased by the Company: Dynameat Oy; Yläne, Finland

Utrusta Ab; Mariehamn, Åland

The sustainability report has been prepared on an individual basis: The report covers the company W.J. Dahlman and not the subsidiaries Utrusta and Dynameat. This means that the slaughterhouse, butchery, sausage and charcuterie production, and wholesale operations located in Åland are the included parts covered in the report.

Reporting Year: 2024

Contact for questions or feedback regarding the report or its content:

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Purpose of the Sustainability Report:

The primary purposes of the report are to:

a) Improve internal governance of sustainability issues for a competitive company in the short, medium, and long term.

b) Contribute to a more sustainable and inclusive economy.

c) Provide major partners with the basic information they need to satisfy their supplier data requirements.

Methods for Transitioning to a More Sustainable Economy

In terms of sustainability, we primarily work with concrete development goals related to environmental sustainability (E), where strategy, goals, and action plans are established for the climate area. As the company participates in projects on water consumption and water purification, goals are not yet established; this will be done once the company has more knowledge about the solutions available for our industry and size.

For the area of social sustainability (S), the work is carried out through established policies in collaboration with the company's occupational health and safety cooperation, cooperation with the company's occupational health services, and through general compliance with laws and collective agreements as the absolute minimum level.

In governance (G), the work on animal welfare is largely maintained through cooperation with the local authority, in this case, the Åland Environmental and Health Protection Authority. In terms of consumers & safety, the work is primarily based on risk analysis. An important tool in this context is staff training. The company aims to be quality certified by 2027 at the latest.

Goals, policies, and projects for each disclosure are described in more detail under the presentation of the disclosures.



Efforts that have laid the foundation for sustainability work

2018

Renovation of the slaughterhouse with the support of a consultant with expertise in minimizing animal stress based on their natural movement and behaviour.

2019

Investment in a CO2 refrigeration system for freezing and cooling operations.

2019

Recycling of return heat from the CO2 system. Heating of the freezing plate, platforms, and building heating is done through recycled heat from this system. Installation of 25,000-liter water tanks, where consumption water is heated through recycling from our cooling and freezing rooms.

2019

Coordinated deliveries for the transport of goods from meat processing and wholesale.

2021

Feasibility study for sustainable projects such as water purification and solar panels.

2022

Initiation of extensive development work for product safety and quality management.

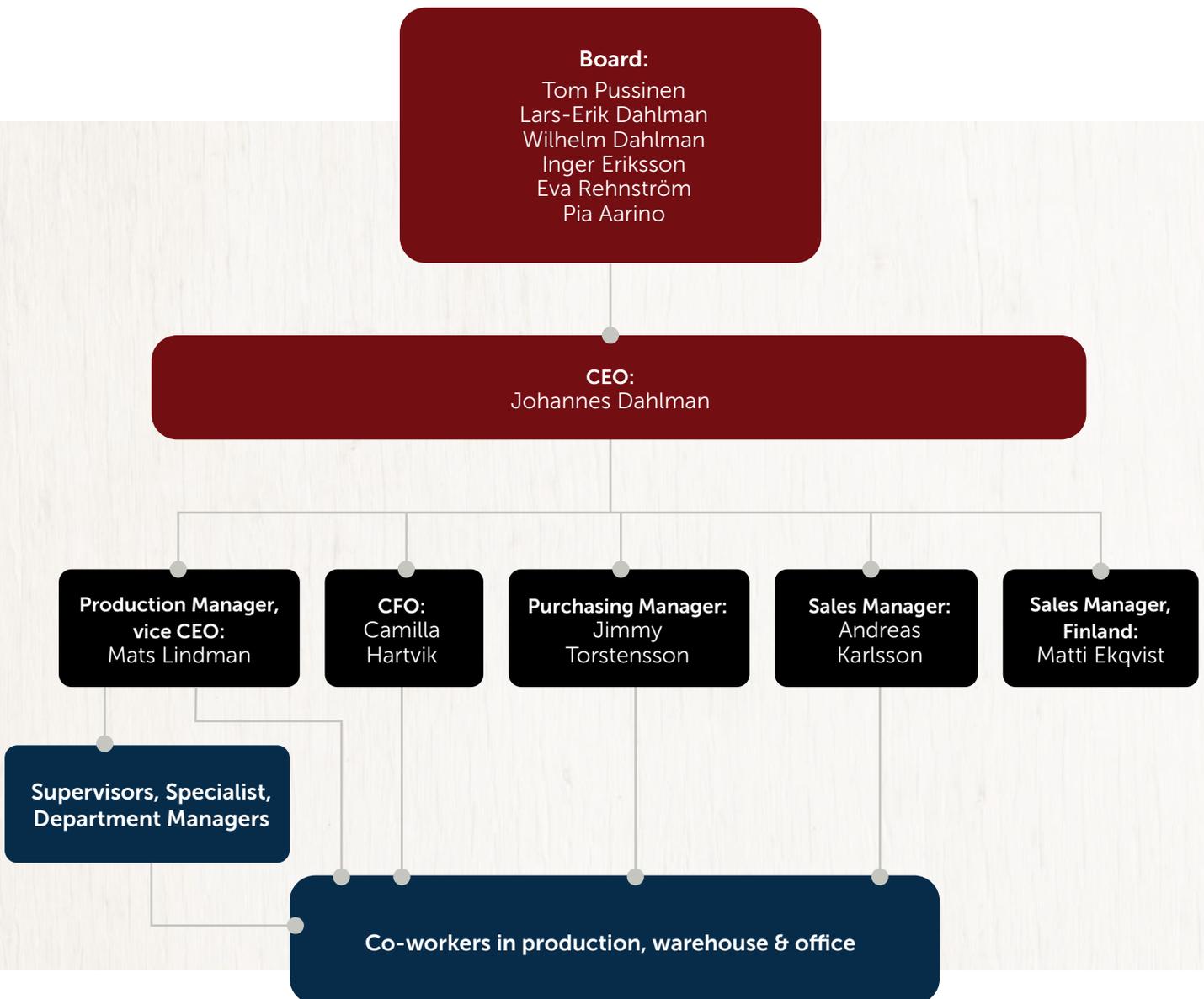
2024

Entry into the Watersmart Foodsystem project.

2025

The company's first sustainability report is published

Company Management & Personnel Structure



Materiality analysis

The basis for the company's materiality analysis has been to capture the issues that provide a fair view of:

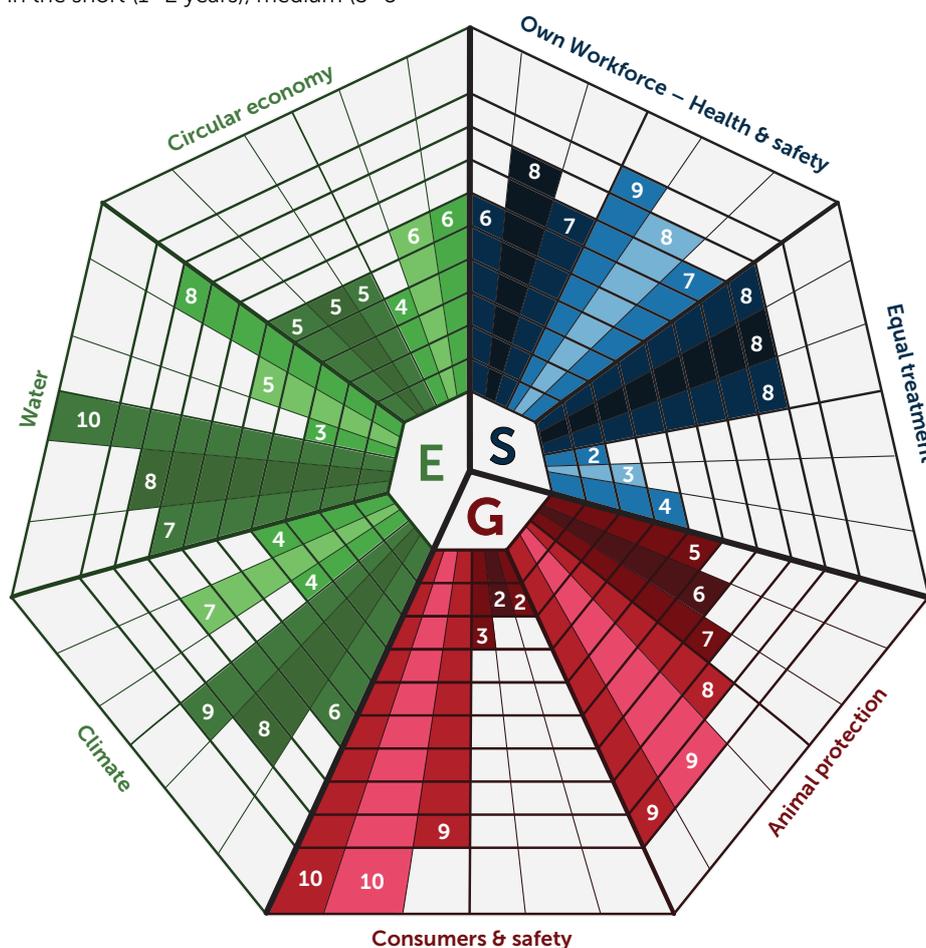
1. The company's impact on sustainability issues, and
2. How sustainability issues affect the company's development, performance, and position.

The analysis is based on the impact of these issues on the company in the short (1–2 years), medium (3–5

years), and long (6–10 years) term.

The analysis was conducted internally based on the topics listed in EFRAG VSME.

The analysis only shows the company's essential topics. Non-essential issues are also briefly presented later in the report, along with the reasoning for why they were not considered essential at this stage.



		The company's impact on sustainability issues	How sustainability issues affect the company's development, results, and position
E	Climate	6-8-9	4-7-4
	Water	7-8-10	3-5-8
	Circular economy	5-5-5	4-6-6
S	Own Workforce – Health & safety	6-8-7	9-8-7
	Equal treatment	8-8-8	2-3-4
G	Consumers & safety	5-6-7	8-9-9
	Animal protection	2-2-3	9-10-10

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Climate Change

Mitigation of Climate Change, Energy

The climate issue is an integral part of the company's decision-making and has a significant impact on the company in the short, medium, and long term.

The company's climate strategy rests on four pillars:

1. Reduce our direct climate emissions
2. Reduce our emissions from the value chain
3. Integrate climate issues into the business strategy and the offering of products & services
4. Collaborate in the community for climate action

The company's focus in 2024 has been to find methods to compile data and integrate climate issues into decision-making with a focus on scope 1 & 2. The company's climate work is circular, with annual progress made across all pillars, even though one pillar is always in focus. Measuring and reporting scope 3 emissions is also integrated into the company's three-year plan.

Significant years in the company's climate work are:

Year Scope	2030*	2035*	2044*	2050*
1	-71,5 %	- 78,5 %	Goal: Net zero	0
2	-55 %	Goal:Net Zero	0	0
*Base line year: 2024				

Primary efforts to reduce emissions include replacing the cooling systems in parts of the property that do not yet have CO2 systems, switching oil burners to multi-burners, and electrifying the vehicle fleet. For emissions from electricity and district heating, the goal is based on national and local goals and the balance between electrification and efficiency.

Energy consumption (electricity & district heating)		
Renewable	MwH	518
Non-renewable	MwH	539
Total	MwH	1057
Fuels		
Renewable	L	According to general reduction obligation, no direct purchase of renewable
Non-renewable	L	54 685
Total	L	54 685
Emissions		
Scope 1	Tonnes CO2e	190
Scope 2	Tonnes CO2e	265

Water & Marine Resources

Water Consumption, Water Pollution

Clean water is one of the most important resources required daily to maintain operations. The need for clean water spans all parts of the company's operations, with the largest portion used to maintain good cleanliness and hygiene.

Identified needs include:

- Reducing water consumption without compromising on cleanliness and hygiene
- Reducing the company's discharge to the municipal treatment plant, especially BOD

The company participates in the EU-funded project Watersmart Foodsystem to find collaborations and gain more knowledge about solutions for the company's needs.

Water		
Water withdrawal	m3	5122
Share of the company's water withdrawal, slaughterhouse	%	74,56 %
Pollution of water, slaughterhouse, BOD	mg/l	7 115*
Pollution of water, slaughterhouse, phosphorus	mg/l	22,31*
Pollution of water, slaughterhouse, nitrogen	mg/l	1005,45*

* Average based on samples taken in 2024. All water is integrated into a closed system and received by the municipal treatment plant.

Biodiversity

The topic is not an essential topic to the company. The entire operation of the company is located in an industrial area in Mariehamn. However, biodiversity is a highly essential topic in the supply chain. Including the supply chain in the company's sustainability report is integrated into the company's three-year plan.

Circular Economy

Resource Use, Waste

In all parts of the company, resource flows occur, and waste is generated in various parts of the chain, primarily within the operation or upstream. In the slaughterhouse, the waste issue is important. Slaughterhouse waste is the largest waste fraction in the entire operation. In sausage and charcuterie production, both resource inflow and resource outflow are significant, while resource outflow is central in the wholesale business segment.

As the company joins a new producer responsibility system in 2025, recyclable and recycled materials for 2024 are not reported. The basis for reporting has not been clarified by the producer responsibility organization. Once clarified, the company will report uniformly to both the producer responsibility organization and in the sustainability report.

Waste		
Waste from slaughterhouse	Tonnes	409,74*
Combustible Residual Waste	Tonnes	26,95
Wood	Tonnes	15,34
Biowaste	Tonnes	13,99
Cardboard	Tonnes	7,8
Paper	Tonnes	1,26
Recycled Content in Product Packaging	%	Data not available
Recyclable Content in Product Packaging	%	Data not available

* Including slaughterhouse waste in category 1, 2 and 3.

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Own Workforce

General characteristics, Health & Safety, Remuneration, Collective bargaining, Training

Employees who feel safe and can develop in their work are employees who thrive and perform well. Additionally, it is vital that all employees receive a living wage for their work.

The company has historically had a low employee turnover in terms of working-age individuals who choose to leave their employment. This means that the company's systems and processes for recruitment and onboarding are relatively rudimentary. As the number of employees in the company increases, it is important to maintain low staff turnover to allow time to develop processes for new hires to integrate effectively into their work. In 2025, the company aims to conduct its first employee satisfaction survey.

Knowledgeable and healthy staff are the foundation for continued development in all essential areas. The company prioritizes being an important player in the local community. Thus, the own workforce is a significant area where the company can make a real impact, and the issue is crucial for the company's performance and position.

Own workforce – General characteristics		
Number of employees	Full-time equivalent	50
	Permanent employees	44
Employee turnover, permanent employees	%	18,2*, **
Health & Safety		
Work-related accidents	Number	1***
Fatalities as a result of work-related injuries and work-related ill health	Number	0

* 6,8 % employee turnover because of retirement, 11,4 % as of other causes.

** The corresponding figure for 2023 was 6,3 %, with none of the departures being due to retirement age.

*** Workplace accidents that have resulted in sick leave of at least 3 days.

Remuneration, Collective bargaining, Training		
Training	Training Hours per full-time equivalent	16,5
Difference in Women's and Men's Wages	%	Sensitive information*
Salary	Number of employees whose salary is above the minimum wage, %	100 %**
	How much higher the company's lowest paid salary is compared to the contractual wage, %	4,1 %
Collective bargaining	Employees covered by collective agreements, %	100 %

* Within the company, there are several cases of individuals, both women and men, who are the only person of their gender in a department and/or organizational level.

** Collective agreements take precedence over the minimum wage nationally, therefore the basis for the disclosure is the salary specified in the collective agreement.



Comment from Staff

Andreas Karlsson, Sales Manager & Member of the Management Team

"We have a low staff turnover. I believe the key to this is a generous personnel policy. It's about good benefits, but also that everyone cares about the well-being of the staff.

For my part, it means seeing everyone in my team and being attentive to them. Greeting, chatting, and joking, but also noticing when someone seems unwell or stressed to ask and check in on how they are doing. Scheduling is an important piece of the puzzle. It should work for all life situations and family circumstances.

In the end, all efforts are about having happy, healthy people in the team who are eager to come to work"

Equal Treatment & Equal Opportunities for All

Equality and equal pay for work of equal value, Measures against violence and harassment in the workplace, Diversity

Half of all employees in the company are born outside Åland, and a minority, but growing part of the employees, are born outside the Nordic countries. This places new demands on the company's communication, where everyday life for all employees should function regardless of their native language. This may, for example, mean that communication in text is reinforced with images or videos, as well as text instructions in different languages.

Most of the employees in the company work in physical jobs, which means that the company's wellness and preventive measures are generous. Despite the physical

work, the goal is for employees to be able to stay with the company until retirement.

The workplace is male dominated, which means that the recruitment of women is a priority. In 2024, an equal number of men and women were recruited for permanent positions in the company. During the year, the Equal Treatment and Gender Equality Plan and the Plan for Handling Harassment and Improper Treatment were revised by the occupational safety commission.

In 2024, there were no reported cases of violence or harassment. However, the physical environment in production is such that if violence and harassment were to occur, it could have significant consequences, especially in terms of physical violence.

Equal Treatment		
Gender Distribution, Employees	Permanent Employment Women/Men, %	22 % / 78 %
Gender Distribution, Leadership Positions	Management Team Women/Men, %	17 % / 83 %
Gender Diversity, Governing Bodies	Board Women/Men, %	50 % / 50 %

Personnel Policy:				
Area	Yes/No	Comment	Incidents	Incidents in the value chain reported to the company
Child Labor	No	Covered by law	No	No
Forced Labor	No	Covered by law	No	No
Human Trafficking	No	Covered by law	No	No
Discrimination	Yes	Both parts covered by law and unfair treatment	No	No
Accident Prevention	Yes	Risk analysis & worker protection	Presented under Own Workforce, Health & Safety	
Whistleblower System	No	From January 2025		

Other: Equal Treatment and Gender Equality Plan, Alcohol and Drug Policy
No incidents reported related to the policy in 2024.

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Judgments & Fines

for Corruption & Bribery

The topic is not relevant to the company. The company has neither during the reporting year nor historically been convicted of crimes or received fines for offenses related to corruption or bribery.

Consumers & End Users

Personal Safety for Consumers and/or End Users. Health & Safety

Safe products have always been a priority in various forms. This area is placed within development, where continuous improvements are to be made each year. Improvements are measured through KPIs related to quality and product safety in the areas of hygiene, customer promise, efficiency, production quality, deviations, and product safety culture.

Starting in 2022, product safety and quality management have been areas under constant development within the company. In 2024, a revision of the entire company's HACCP* work, control points, and self-monitoring was carried out. The development work continues in 2025. The company aims to be quality certified by 2027 at the latest.

*Hazard Analysis and Critical Control Points, a method for identifying, assessing, and controlling hazards in food production.

Consumers & Safety		
Incidents that have led to penalties or fines	Number of cases	0
Incidents that have led to warnings	Number of cases	0
Recall of the company's own products	Number of cases	0
Withdrawal of the company's own products	Number of cases	1*
Recall of products imported to Åland by the company	Number of cases	3
Withdrawal of products imported to Åland by the company	Number of cases	0

* Reason for withdrawal related to product standard, not product safety.



Comment from Staff

Annette Häggblom, co-worker production & member of the company's HACCP team

"For me, product safety work is about obvious things and logical thinking. I have worked at the company for about 30 years, and there haven't been many differences over the years. The packaging process itself has of course developed; when I started, the sausages were packed in large bags. But keeping an eye on safety has always been important.

I always think about how I would want the product in the store. You shouldn't release something that you yourself don't think is suitable. In that way, the HACCP team doesn't affect my work; it's about obvious things, and you get far by thinking: What do I want from the product, also when it comes to safety?"

Business Conduct:

Animal Welfare

The company stands for a responsible and respectful slaughter process where the company works daily to minimize stress impact on the animals. In 2024, cattle, sheep, lambs, and pigs were slaughtered at the facility. No external party is hired for the slaughter.

The company actively works to minimize transport times and distances. Animals are collected from Åland; mainland Åland and the archipelago. Each animal is inspected by an independent veterinarian both alive and post-slaughter to ensure that the animals had a good life on the farm and a calm transport to Dahlmans.

Each animal is manually led by a barn attendant, and the company does not have automated gating in the slaughter production.

The company plans its slaughter production to minimize overnight stays for the animals. When an animal does stay overnight in the company's barn, it always has access to its own stall as well as food and water in a temperature-controlled facility.

Quality classification is carried out for both meat quality and fat structure, and full traceability is ensured throughout the entire processing chain for each slaughtered animal. The classifications are checked based on the EUROP standard by an independent third party who regularly makes unannounced visits.

Animal Welfare		
Number of animals inspected by an independent veterinarian	%	100*
Reported incidents	Number	0**

* The inspection is statutory and based on legal requirements. Inspected both before and after slaughter

** Serious injury, bone fracture, death, or other incidents related to accidents or deficiencies in safety procedures during the time the company is responsible for animal welfare.



Comment from Staff

Sam Ojala, Slaughterhouse Department Manager & Company Animal Welfare Officer

"Animal welfare has constantly improved. Looking back, there wasn't much of today's animal welfare; no veterinarian was present. Now, the responsibility is shared. The farmer is responsible for ensuring the animals are healthy and has not consumed prohibited medications. The driver handling the animal transport is the first from our side to see the animals and decides which animals can be transported. For example, lame animals are not allowed to be transported as they risk falling and getting injured during transport.

When the animals arrive at our facility, we separate them in different ways to reduce stress. The veterinarian checks each animal; looks at them, ensures they are clean, and measures their temperature if the animal seems unwell. Overall, we have good animals on Åland, from start to finish. Our pace is entirely different from larger slaughterhouses. Even with minor deviations, we can change priorities.

Animal welfare ultimately determines the quality of the meat; if the quality is to be good, we cannot have stressed animals."

Our Local Community Engagement

We rely on a thriving local region, which is why we actively work through dedicated staff to become part of the community. We have a long tradition of supporting youth sports and other youth activities on Åland. We continuously participate in preventive work against drugs and support local aid organizations and projects. This is our responsibility in a healthy society, and we will continue with this commitment.

Largest Recipients of Support

IFK Mariehamn soccer - Youth Activities

IFK Mariehamn ice hockey

IFK Jomala soccer – Youth Activities

Åland Gymnastics

Ålands Hästsportförening - Harness Racing and Equestrian Sports

