



DAHLMANS

Sustainability Report

W.J. Dahlman Ab 2025

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The Years Behind Us, and the Future We're Building

Our sustainability efforts begin at the local level. We must take care of our operations and the positive and negative impacts they create here and now. This includes knowing who we are and where we are, so that we can work from that foundation. That is why I am pleased to present our Sustainability Report for 2025, which is part of this process.

Evolving Perspectives on Sustainability

Personally, my view on sustainability has changed drastically during my nearly ten years at W.J. Dahlman. The fact that most of our operations are located on an island means that circular economy is significant. Many actors must work together. The small systems we have here have the potential to serve as frontrunners for larger global systems — if we do things well. The respect required when working with animal-based products has also reshaped my understanding of sustainability as a whole; it has brought a deeper appreciation of the type of product we truly offer and the added value behind it.

Inclusive Leadership

As management, we must set rules of the game that are clear and understandable for everyone. We should take initiative, but everyone should have the opportunity to contribute their wishes and ideas to shape the outcome. Here, we are formed by being a family business where the distance between management and staff has historically always been short: a company that strives to act responsibly, with honesty and transparency. Everyone here should be treated as unique individuals. There truly are no closed doors. This also means that the importance of responsibility and having the right person in the right role cannot be emphasized enough. Once the playing field is drawn, each employee must — with support and training — take personal initiative to help develop the organization for the better.

Challenges in a Price-Driven Industry

We work in a price-pressured industry. Unfortunately, much focus lies on the final price. At the same time, expectations are increasing, administration is becoming more extensive, and quality must also improve. Balancing all these aspects in a fair way will be a challenge going forward. Economy, environment, social factors, and governance must work together; if one becomes too dominant, things fall apart. In this context, it is worth noting that our business consists of both stable and dynamic elements. We want to keep our long-term business partners — they provide stability and predictability in what we do.

Navigating Key Sustainability Questions

There are areas where the path forward is quite clear, such as waste as a resource and circular economy. Other matters require further reflection. One example is energy. What should power everything — from machinery to vehicles to cooling systems? It's about making the right investment at the right time, in a way that aligns with our overall transition. In some areas, this is not an easy task in an ever-changing world.

A Commitment to Development and Transformation

We constantly challenge our understanding of the larger picture. The management team is involved in both strategic and operational matters. This means that members of the leadership also act as internal control bodies for others, ensuring the entire organization operates in a sound and responsible manner. Our perspective as management is that we are not here merely to maintain — but also to transform. This has become especially evident as, in just ten years, we have gone from a company with a turnover of 5 million € to a turnover of 20 million €. Significant development has taken place, and further progress is expected.

Sincerely,

Mats Lindman

Vice 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 two modern factories, two wholesale businesses and a restaurant.

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 division 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 three subsidiaries:

Utrusta, wholesale, which provides kitchen equipment for large-scale catering establishments and other companies

Dynameat Oy, which processes food raw materials.

Veljekset Mattila Oy (hereafter marketing name Mattila Bros.), which has a wholesale business and a restaurant.

Information About the Company

Organization Name

W.J. Dahlman Ab

Basis for Establishment

This report is done according to voluntary sustainability reporting standard for small and medium-sized undertakings in line with recommendation from European Commission (2025). 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.

Omission of disclosure

B10, 42 (b)

B3 CM 50-53

Individual basis / consolidated basis

The sustainability report has been prepared on an individual basis. The report covers the company W.J. Dahlman Ab (slaughterhouse, butchery, sausage and charcuterie production, and wholesale operations) and subsidiaries Dymameat Oy and Utrusta Ab, all reported individually.

W.J. Dahlman took ownership of Mattila Bros. on the 16th of June 2025 and has therefore not exercised control of the company for a full reporting year. Therefore, disclosures for Mattila Bros. are not presented.

Utrusta AB has very limited operations and impact on sustainability disclosures compared to the other companies within W.J. Dahlman Ab. At the same time, several of the matters that are material for the other companies are not material for this company. Therefore, Utrusta Ab is presented separately in the disclosures where it has a material impact.

Legal Form

Limited Company

NACE Codes

10.11. Manufacture of food products; Processing and preserving of meat (Dymameat Oy, W.J. Dahlman Ab)

10.85. Manufacture of prepared meals and dishes (Dymameat Oy)

46.39. Non-specialized wholesale of food, beverages and tobacco (W.J. Dahlman Ab – warehouse, Mattila Bros.)

46.49. Wholesale of other household goods (Utrusta Ab)

56.10. Restaurants and mobile food service activities (Mattila Bros.)

Total Assets

€ 9 million

Turnover

€ 20,7 million

Gross greenhouse gas (GHG) emissions

580,5 t CO₂e.

This includes W.J. Dahlman Ab, Utrusta Ab, Dymameat Oy.

GHG intensity

The company's total gross greenhouse gas emissions amounted to 580.5 tonnes of CO₂ equivalents during the financial year. The GHG intensity, calculated as total greenhouse gas emissions in relation to net turnover, amounted to 29 t CO₂e per € million of net turnover.

Note: Misalignment between the financial and emissions reporting scopes. Net turnover includes a subsidiary that was acquired during the financial year (Mattila Bros.), while the greenhouse gas emissions of that subsidiary are not included in gross GHG emissions. As a result, the reported GHG intensity does not fully reflect the actual greenhouse gas emissions relative to the scale of the company's operations and is therefore understated.

Number of employees, full-time equivalent

54 (W.J. Dahlman, Utrusta Ab, Dymameat Oy)

Geolocation of sites owned, leased or managed

W.J. Dahlman Ab; Karlbergsvägen 5, Mariehamn, Åland

Dymameat Oy; Kiviniementie 21, Yläne, Finland

Mattila Bros.; Vaihtotie 13–15, Ylöjärvi, Finland. Owned since 16.6.2025, no disclosures presented.

Utrusta Ab; Karlbergsvägen 3, Mariehamn, Åland. The company is presented in free text under the relevant disclosures, as it has no impact in several of the disclosures.

Reporting Year: 2025

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Purpose of the Sustainability Report:

The primary purpose of the report is to:

- Improve internal governance of sustainability issues for a competitive company in the short, medium, and long term.
- Contribute to a more sustainable and inclusive economy.
- 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 and food waste.

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. W.J Dahlman Ab 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.

Sustainability Efforts 2025

Focus area W.J. Dahlman Ab: Digitalization and data

During 2025, a major focus has been on the implementation of digital tools that enable the company to act quickly and in a structured manner, as well as on utilizing the data these tools provide in the decision-making processes.

The most significant change was the implementation of an ERP system for financial management and inventory control. The system was partially implemented already in 2024, but full implementation and a strong focus on continuous improvements took place during 2025. The system has resulted in consistently better management and can also be linked to environmental goals, such as reduced food waste.

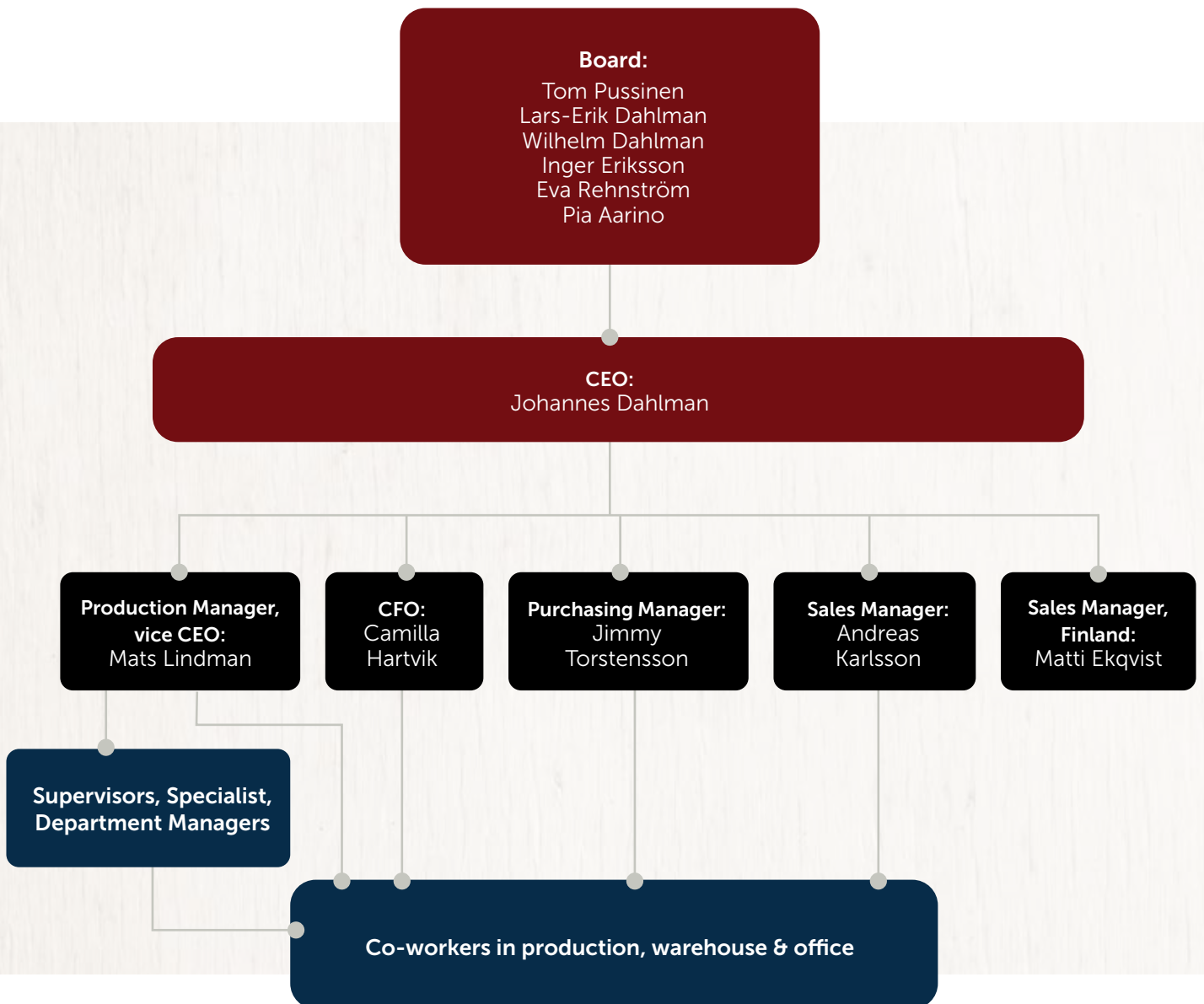
In January, self-inspection and quality control were converted into a digital process with new measurement points. This allows for proactive action in quality matters and ensures that documentation is easy to produce for business partners and stakeholders.

A system for monitoring routes and vehicles was introduced in July, providing the ability to track routes, vehicle performance, and driver behavior. Over time, this system can be connected to climate goals through route planning, training initiatives, and renewal of the vehicle fleet.

A personnel administration system was launched in September, ensuring systematic compliance with applicable agreements from scheduling to payroll. The system is also used as an internal communication platform, addressing an area that employees highlighted as needing improvement before implementation. In addition, the system ensures that staff always have easy access to policies and management documents related to personnel matters and employee rights.

For Dynameat and Mattila Bros., as new subsidiaries within W.J. Dahlman Ab, focus has mainly been on harmonization and alignment of production processes.

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:

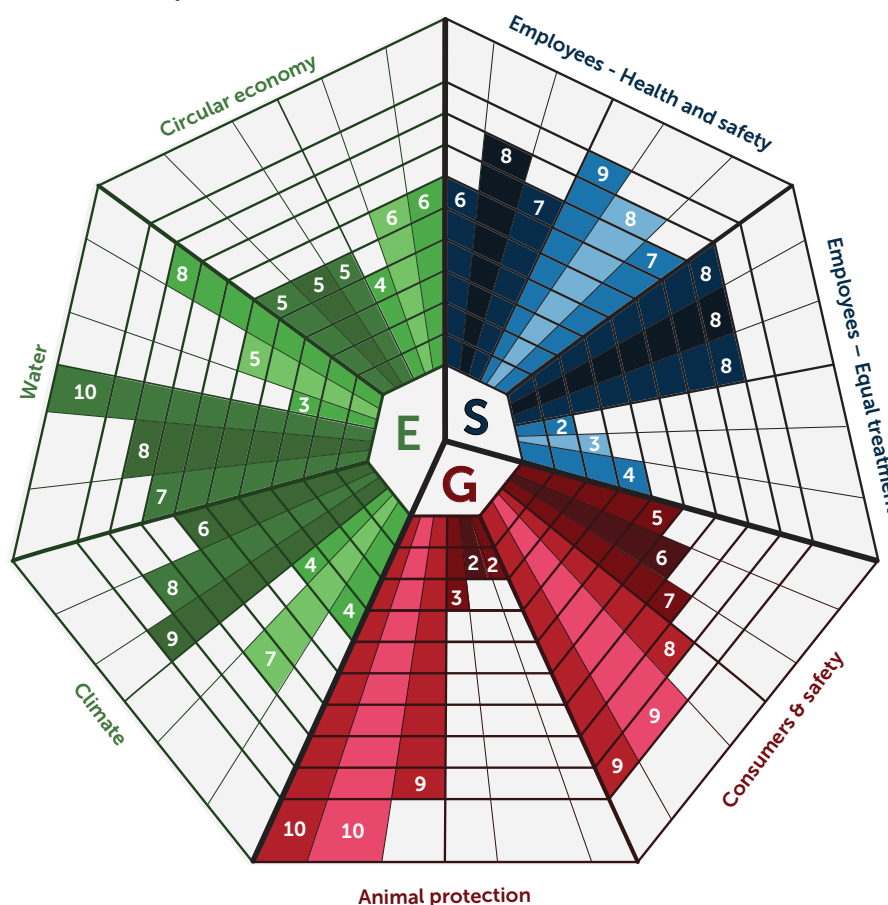
1. The company's impact on sustainability issues, and
2. How sustainability issues affect the company's development, performance, and position.

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

02 - Environment

- Energy and Greenhouse Gas Emissions
- Water & Marine Resources
- Biodiversity
- Circular Economy

Energy

and Greenhouse Gas Emissions

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 climate work is circular, with annual progress made across all pillars, even though one pillar is always in focus.

The company does not provide disclosures on Scope 3 emissions for the current reporting year. Although the organization sees value chain-emissions as a material topic, we have not yet completed the mapping and data collection of value-chain emissions. Measuring and reporting scope 3 emissions is integrated into the company's three-year plan and includes identifying relevant emission categories, establishing data sources, and developing processes to ensure high-quality measurement. Measuring scope 3 is not mandatory according to B3 CM 50-53.

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				

Key measures 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.

	Unit	W.J. Dahlman -25	Dynameat -25	W.J. Dahlman -24
Renewable	MWh	457	34	518
Non-renewable	MWh	569	228	539
Total	MWh	1 026	262	1 057
Fuels				
Renewable	L	According to general reduction obligation, no direct purchase of renewable fuels was made	According to general reduction obligation, no direct purchase of renewable fuels was made	According to general reduction obligation, no direct purchase of renewable fuels was made
Non-renewable	L	51 635	4 536	54 685
Total	L	51 635	4 536	54 685
Emissions				
Scope 1	t CO2e	201	12	190
Scope 2	t CO2e	247	103	265

Utrusta Ab:

Energy, renewable: 19 218 kWh

Non-renewable: 33 291 kWh

Fuels, non-renewable: 1 145 L

Emissions, scope 1: 2,7 t CO2e

Emissions, scope 2: 14,8 t CO2e

Water & Marine Resources

Water Consumption, Water Pollution

Clean water is a critical operational resource, essential for maintaining hygiene and production standards.

Identified needs include:

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

Water				
	Unit	W.J. Dahlman -25	Dynameat -25	W.J. Dahlman -24
Water withdrawal	m3	5 901	1 028	5 122
Water withdrawn at sites located in areas of high water-stress	m3	0	0	Not reported 2024
Share of the company's water withdrawal, slaughterhouse	%	68,49 %	-	74,56 %
Pollution of water, slaughterhouse, BOD	mg/l	8 040*	-	7 115*
Pollution of water, slaughterhouse, phosphorus	mg/l	16,70*	-	22,31*
Pollution of water, slaughterhouse, nitrogen	mg/l	1 135*	-	1 005*

* Average based on samples taken in -24 and -25. All water is integrated into a closed system and received by the municipal treatment plant.

Biodiversity

The topic is not a material topic for the company. No sites or facilities in the company's possession (owned, leased, or managed) are located in or near a biodiversity sensitive area. 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 two-year plan.

Circular Economy

Resource Use, Waste

Resource flows occur across all parts of the company, generating waste at various stages of the value chain. In the slaughterhouse operations, the waste issue is important. Slaughterhouse by-products constitute the largest waste fraction of 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.

W.J Dahlman Ab joined a new producer responsibility system in 2025.

Our biggest sustainability project 2025 has focused on circularity and by-products as resources and will be presented in report for 2026 when finalized.

Waste*, **	Unit	W.J. Dahlman -25	W.J. Dahlman -24	Unit	Dynameat 25
Combustible Residual Waste	Tonnes	22,26	26,95	L	78 240
Paper	Tonnes	1,07	1,26	L	-
By-product	Tonnes	450,44***	409,74***	Tonnes	7,5
Wood	Tonnes	14,88	15,34	L	-
Biowaste	Tonnes	8,7	13,99	L	6 240
Cardboard	Tonnes	8,1	7,8	L	42 240
Recyclable Content in Product Packaging****	%	91,74 %	Data not available for the reporting year		Data not available for the reporting year

* Waste categories below 1 tonne have been removed both reporting year -24 and -25.

** Data as available from contractors, therefore in tonnes for W.J. Dahlman and mainly litres for Dynameat.

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

**** Material topic for warehouse operations at W.J. Dahlman Ab.

03 - Social

- Own Workforce, Health & Safety
- Equal Treatment & Equal Opportunities for All

Own Workforce,

Health & Safety

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

A safe and supportive workplace environment is essential for employee well-being and performance. Additionally, it is vital that all employees receive a living wage for their work. Our 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.

In 2025, the company conducted its first employee satisfaction survey with insightful results. On the positive side, good working environment, colleagues, working hours and tasks were emphasized by the personnel. Areas identified for improvement primarily concerned feedback, communication and cooperation.

Employees	Unit	W.J. Dahlman -25	Dynameat -25	W.J. Dahlman -24
Number of employees	Full-time equivalent	53	3	50
	Permanent employees by end of year	44	3	44
Employee turnover, permanent employees	%	9,6	66,7	18,2*
Health and security	Unit	W.J. Dahlman -25	Dynameat -25	W.J. Dahlman -24
Work-related accidents**	Number	1	0	1**
Fatalities as a result of work-related injuries and work-related ill health	Number	0	0	0

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

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

Remuneration, Collective bargaining, Training	Unit	W.J. Dahlman -25	Dynameat -25	W.J. Dahlman -24
Training	Training Hours per full-time equivalent	7,15	0	16,5
	Training Hours, women	7,43	0	Data not available for the reporting year.
	Training hours, men	7,06	0	Data not available for the reporting year.
Difference in Women's and Men's Wages	%	Sensitive information*	Only female employees	Sensitive information*
Salary	Number of employees whose salary is above the minimum wage, %	100 %**	100 %**	100 %**
Collective bargaining	Employees covered by collective agreements, %	100 %	100 %	100 %

** Integrity. 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.*

Equal Treatment & Equal Opportunities for All

Equality, Diversity

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 nature of the work, the company aims to ensure that working conditions enable employees to remain until retirement.

The workplace remains male-dominated, although small improvements toward a more balanced gender distribution have been observed.

In late 2025 the personnel elected a new Occupational Safety Representative.

Equal Treatment	Unit	W.J. Dahlman -25	Dynameat -25	W.J. Dahlman -24
Gender Distribution, Employees	Permanent Employment Women/Men, %	24 / 76	100 / 0	22 / 78
Gender Distribution, Leadership Positions	Management Team Women/Men, %	17 / 83	17 / 83*	17 / 83
Gender Diversity, Governing Bodies	Board Women/Men, %	50 / 50	0 / 100	50 / 50

* Same leadership as W.J. Dahlman.

Area	W.J. Dahlman -25	Dynameat -25	W.J. Dahlman -24	Comment	Incidents	Incidents in the value chain reported to the company
Human rights, own workforce	No	No	No	Covered by law and collective agreements	No	No
Child Labor	No	No	No	Covered by law	No	No
Forced Labor	No	No	No	Covered by law	No	No
Human Trafficking	No	No	No	Covered by law	No	No
Discrimination	Yes	No	Yes	Both parts covered by law and unfair treatment	No	No
Accident Prevention	Yes	Yes	Yes	Risk analysis & worker protection	Presented under Own Workforce, Health & Safety	No
Whistleblower System	Yes	No	No	–	No	No

Utrusta Ab:

The company had two employees (100 % men) at the beginning of the year. One resigned, one transferred to W.J. Dahlman Ab. Until then Utrusta Ab shared policy with W.J. Dahlman Ab and no accidents were reported.

04 - Governance

- Judgments & Fines for Corruption & Bribery
- Revenues from Activities & End Exclusion from EU Reference Benchmarks
- Consumers & End Users
- Business Conduct: Animal Welfare
- Our Local Community Engagement



Judgments & Fines for Corruption & Bribery

The topic is not material to the company. Neither during the reporting year nor historically has the company been convicted of crimes or received fines for offenses related to corruption or bribery. This also applies for subsidiaries when in W.J. Dahlman Ab ownership.

Revenues from activities & End Exclusion from EU Reference Benchmarks

The company has no revenues from activities in controversial weapons, the cultivation and production of tobacco, fossil fuel sector or chemicals production.

The company has assessed its activities against the exclusion criteria for EU Climate Transition Benchmarks (CTB) and EU Paris-Aligned Benchmarks (PAB). The company does not engage in activities subject to mandatory exclusions.

Consumers & End Users

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

Ensuring the safety of products has consistently been a priority for the company. 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. Improvements were observed across all monitored areas, especially 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 was finalized in 2025 and is now part of a continuous improvement process.

Consumers & Safety		W.J. Dahlman -25	Dynameat -25	W.J. Dahlman -24
Significant product and service categories for which health and safety impacts are assessed for improvement	%	100	100	Not reported 2024
Incidents that have led to penalties or fines	Number of cases	0	0	0
Incidents that have led to warnings	Number of cases	0	0	0
Recall of the company's own products	Number of cases	0	0	0
Withdrawal of the company's own products	Number of cases	2 ***	0	1 ***
Recall of products imported by the company	Number of cases	7	0	3
Withdrawal of products imported by the company	Number of cases	0	0	0

* Measured in survey.

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

*** Withdrawals were related to product standards and not to product safety.

Business Conduct:

Animal Welfare

The company adheres to a responsible and respectful slaughter process where the company works daily to minimize stress impacts on animals. In 2025, cattle, sheep, lambs, and pigs were slaughtered at the facility on Åland. No external party is hired for the slaughter.

The company actively works to minimize transport times and distances. Animals are sourced from Åland, mainland 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 calm transport to Dahlmans.

Each animal is manually led by a barn attendant, and the company does not utilize automated gating systems.

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

Quality classification is performed 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.

W.J. Dahlman Ab has certificate pursuant to Article 35 (1) of Regulation (EU) 2018/848 on organic production and labelling of organic products.

Animal Welfare*		W.J. Dahlman -25	W.J. Dahlman -24
Number of animals inspected by an independent veterinarian	%	100**	100**
Number of reported incidents	Number	0***	0***

* Material topic for slaughterhouse operations at W.J. Dahlman Ab.

** 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.

Our Local Community Engagement

The company depends on a thriving local community, 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

TPS ice hockey - Youth activities

IFK Mariehamn ice hockey

Åland Event Ltd

IFK Mariehamn soccer - Youth activities





Content Index

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B11 – Convictions and fines for corruption and bribery	Judgments & Fines for Corruption & Bribery	
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C9 – Gender diversity ratio in the governance body	Equal Treatment & Equal Opportunities for All	
GRI Customer Health and Safety, 13.10.2 & 13.10.3	Consumers & End Users	Material topic not included in VSME
GRI Animal health and welfare, 13.11.1	Business Conduct: Animal Welfare	Material topic not included in VSME

