ESG Questionnaire

September 2026

HKFoods – ESG questionnaire

General Industry

1. **Please list the industry's three biggest sustainability (ESG) related challenges and briefly describe the process for identifying these challenges.**

    - Climate change: Adaptation and mitigation
    - Business Conduct: Animal welfare
    - Consumers and end-users: Health and safety

    HKFoods has assessed annually the Company's ESG related topics in accordance with the European Sustainability Reporting Standards (ESRS) since 2024. Through the impact and financial materiality assessment HKFoods identified the areas and aspects of sustainability that have the most significant impacts on the environment and people and to HKFoods' business. The sustainability related challenges (impacts, risks, and opportunities, IRO) are evaluated based on the results of the DMA as part of the annual enterprise risk management (ERM) process.

2. **Does the company have Science Based Targets, reports to the CDP or engages in any other relevant sustainability initiatives?**

    The SBTi approved HKFoods' near-term targets among the first Nordic food companies for both industrial energy and the land use sector (Forest, Land and Agriculture, FLAG) in 2023. Company publishes GHG emissions calculation in line with the GHG Protocol Corporate Standard and the draft Land Sector and Removals Guidance (2022) for the land use sector.

    HKFoods Finland Ltd is committed to the energy efficiency agreement for industries in Finland and reports the results annually to Motiva Oy's reporting portal. HKFoods also publishes its environmental impact annually on the CDP portal. HKFoods is committed to the UN Global Compact sustainability initiative and contributes to the UN Sustainable Development Goals.

3. **Have you conducted any preliminary assessments of your company in relation to the EU Taxonomy? If so, what was the outcome?**

    HKFoods is monitoring the development of the EU taxonomy and will report the data in accordance with the EU Commission's guidance.

    HKFoods' net sales from continuing operations consist almost entirely of sales of food products manufactured by the Company, which is not yet an activity in the EU taxonomy. The Company therefore has no taxonomy-eligible net sales. HKFoods has analysed that the Company does not have a material amount of taxonomy-eligible capital and operating expenditure. HKFoods has no activities related to fossil gas or nuclear energy.

Environment

4. **Please list the firm's three primary risks related to climate change and if any, the firm's climate related opportunities**

HKFoods has identified and prioritised main climate impacts, risks and opportunities to its operations and value chain in the double materiality assessment in 2025. HKFoods' three primary risks related to Climate change are:

1. **Climate Change adaptation:** dependency on raw materials and suppliers, risk identified in the long-term
    - There is a risk that HKFoods' business and value chain will not be able to adapt to the changes in the operating environment caused by climate change.
    - The business is dependent on meat raw material produced by Finnish contract farmers. Business continuity requires agricultural vitality, continuity of meat production and animal disease management.
    - Adaptation measures require financial incentives and national policy guidance.
2. **Climate change mitigation:** dependency on raw materials and suppliers, risk identified in the medium term
    - Risk is that measures to mitigate climate change will lead to higher prices for raw materials and services throughout the value chain.
    - Measures to reduce emissions resulting from increasing regulation will incur costs throughout the value chain.
    - Replacing fossil fuels in own production with electrical energy requires significant investments.
    - Meat production is mainly local contract production and depends on the operating conditions of primary production and the demand for raw materials.
3. **Energy:** dependency on raw materials and suppliers, risk identified in the medium term
    - The risks include limited availability and high prices of low-emission purchased energy and the possibility that the suppliers may not be able to invest in new technology.
    - The need for investment will cause rising costs and price volatility throughout the value chain.

5. Does the firm anticipate any climate related investments, and if so to what extent?

HKFoods has created a roadmap for factory level improvements and investments to reduce scope 1 and 2 emissions in own facilities, including replacing fossil energy use, heat recovery and utilisation in production processes. This transformation will be implemented according to the SBTi targets near-term schedule by 2030. In addition, HKFoods has an extensive portfolio of development projects, including collaboration with contract farmers and a variety of research projects to reduce land-based emissions. Research and scientific verification aim to mitigate the climate impacts of agriculture and animal production. Development projects focus on animal nutrition, genetics and regenerative farming.

In 2025, HKFoods invested approximately EUR 600,000 in activities contributing to climate targets and improving energy efficiency in its own production facilities, including a significant investment in the steam generation process at the Vantaa production plant, replacing natural gas with electricity. From 2026, approximately 80% of the Vantaa plant's steam is expected to be produced using electricity with a guarantee of origin.

6. **Circular Economy: how are purchases and waste managed? If the firm rely on any scarce resources, please describe what efforts are made to mitigate the risk of those resources becoming scarcer in the future, e.g. recycling, reusing substitutes or improved resource efficiency?**

   HKFoods has a centralized procurement management system through which the suppliers are selected and approved. All suppliers need to sign the Supplier Code of Conduct and respond to category-dependent supplier questionnaire as part of the selection process. HKFoods aims to improve supply chain management by promoting the same circular economy goals that the company is committed to in its own operations.

   The material impacts, risks and opportunities assessed by the Company have been analysed in terms of product-related resource inflows and outflows, as well as normal and hazardous waste generated by its own operations. Product-related resource inflows were identified in the 2025 materiality assessment as a new medium-term risk, as regulations on packaging materials create a need to renew materials and require possible equipment investments. Risk management measures include testing of packaging materials and cooperation with packaging material suppliers. The related conclusions are based on accurate volume data for different packaging materials, waste fractions and by-products generated by the business, which have been monitored and developed over several years.

   HKFoods owns 50% of the circular economy company Honkajoki Oy, which processes slaughterhouse waste into new products. Production waste is sorted and managed at each factory and reported annually for emission calculation. Under the Responsibility Programme 2026–2028, HKFoods' target is that 80% of the materials used in sales packaging are technically recyclable by the end of 2028. The most recent disclosed result for 2025 was 64% of recyclable packaging. In 2025, HKFoods' share of fossil energy sources in total energy consumption was 27%, and the share of renewable energy sources in total energy consumption was 61%.

   HKFoods promotes a culture of continuous improvement and reducing waste by optimal use of resources. The company also engages in regular dialogue with its circular economy partners, aiming to ensure that waste streams and by-products are optimally channelled to further processing sites. On the other hand, as a food operator, the company must bear responsibility for ensuring that food quality, shelf life and food hygiene are not jeopardized but remain at a sustainable and safe level. In addition, HKFoods has limited influence on the recyclability and reuse of products through its choice of packaging materials. New circular economy solutions in cooperation with business partners may offer new opportunities to increase the recycling or value-added use of different materials in the medium and long term.

7. **Transition related risks: Do you anticipate any risks or opportunities due to the transition to a carbon neutral society? Is there any risk of the firm's offer being negatively affected? If yes, how has the firm positioned itself to handle that risk?**

   HKFoods has the ability to adapt its strategy and business model to climate change in the short and medium term. Based on HKFoods' materiality analysis, reducing climate emissions and adapting to climate change are key sustainability topics in the Company's value chain. HKFoods' long-term energy plan aims to replace the fossil energy sources used in its units with low-emission energy, such as electricity generated by means of nuclear power. Investments under the plan will be made in line with the Company's climate targets. HKFoods' product development team regularly updates and develops the product portfolio in line with market conditions and consumer preference.

- **Climate change / Nutrition recommendations guide consumers' preferences to plant-based meals and demand of meat products decreases:** HKFoods' product portfolio doesn't meet the customers and consumers' preferences. Balancing the versatile product portfolio will be challenging. The Company responsibility work focuses on adapting to the changing needs of business and the expectations and demands of key stakeholders.
- **Climate change / Adaptation and mitigation**: In 2025, HKFoods developed an updated transition plan for climate change mitigation, first disclosed under E1-1 of the Sustainability Statement 2025. This work is guided by the Company's strategic guidelines, the updated corporate structure and the geographical location of the business.
  Adapting to climate change involves both physical and transition risks. Based on HKFoods' risk assessment, the following physical risks were identified: 1) impacts of increasing animal and plant diseases in the domestic market on the supply chain and exports; 2) impacts of extreme weather events on crop yields, raw material availability and prices

  Transition risks were identified as follows: 1) impacts of the carbon footprint of the meat value chain on customer and consumer attitudes, demand and sales of products; 2) impacts of the high carbon footprint of the meat value chain on the attractiveness of the Company as an employer

  Based on HKFoods' risk assessment, the following transition risks are associated with energy: 1) increasing demand for lower emission technologies may delay the implementation of investments in renewable energy and energy efficiency; 2) poor availability of energy, especially low-emission energy, and lack of competition; 3) cost increases and price volatility, e.g. for electricity; 4) dependence on the progress of national energy investment projects.
- **Climate change / Legislation:** Rapid development of national and EU Climate change legislation and the uncertainty of content interpretation.

8. **Please disclose Scope 1, 2 & 3 GHG emissions. If not available, do you have a time plan for when to start reporting?**

   Gross Scopes 1, 2, 3 and Total GHG emissions for continuing operations in 2025 (tCO2eq.)

	2025
Gross Scope 1 GHG emissions (tCO2eq.)	**10,155**
Gross location-based Scope 2 GHG emissions (tCO2eq.)	**14,267**
Gross market-based Scope 2 GHG emissions (tCO2eq.)	**8,931**
Total Gross indirect (Scope 3) GHG emissions (tCO2eq.)	**1,325,741**
3.1 Purchased goods and services	1,150,731
3.2 Capital goods	78,977
3.3 Fuel and energy-related activities (which are not included in scope 1 or scope 2 emissions)	2,990
3.4 Upstream transportation and distribution	11,830
3.5 Waste generated in operations	566
3.6 Business travels	158
3.7 Employee commuting	925
3.9 Downstream transportation	2,268
3.10 Processing of sold products	22,073
3.12 End-of-life treatment of sold products	699
3.15 Financial investments	54,523
Total GHG emissions (location-based) (tCO2eq.)	1,350,163
Total GHG emissions (market-based) (tCO2eq.)	**1,344,827**
Biogenic emissions Scope 1	**916**
Biogenic emissions Scope 2	**10,260**
Biogenic emissions Scope 3	**7,214**

9. **Have you set a target to become carbon neutral? If so, how have you defined carbon neutrality?**

   The Company has not currently established a carbon neutrality target, nor has it committed to the SBTi long-term target. However, HKFoods is committed to SBTi's short-term targets by 2030 compared to the 2022 baseline for industrial operations and energy and land-based FLAG emissions. The Company intends to refine these targets in the medium term as part of its continued development of climate-related commitments.

10. **Please list the firm's (1-2) primary means of making a positive environmental impact or minimising negative environmental impact. Please list the corresponding most relevant UN Sustainable Development Goals. What proportion of sales can be directly linked to selected UN SDGs?**

    HKFoods is committed to Science Based Target initiative's (SBTi) short-term climate targets for industrial activity and energy as well as land use and land use change[1].

[1] HKScan Corporation's targets were approved in December 2023, and they covered all units in Finland, Sweden, Denmark, and Poland that were part of the group in October 2023. However, due to the recent divestments of the operations in Sweden and Danish assets, HKFoods is currently in the process of adjusting its emission reduction targets to fit its current continuing operations. This in turn will lead to renewed process with the SBTi but until the targets have been revised, HKFoods will keep implementing the targets approved by SBTi considering its ongoing business operations.

The approved SBTi targets frame the company’s environmental activities. Plan is to set long-term targets validated by SBTi in the medium term, including specifying measures for reaching it.

HKFoods commits to reduce absolute Scope 1 and 2 GHG emissions from industrial operations and energy by 42% by 2030 from the 2022 baseline. Against this target, industrial operations and energy Scope 1 and 2 emissions had decreased by 12% as at year-end 2025 (2024: +12% vs the 2022 baseline, i.e. an increase). Similarly, HKFoods commits to reduce emissions in specific Scope 3 categories by 42 per cent within the same timeframe. The target also includes land-related emissions from bioenergy feedstocks. In addition, HKFoods will reduce its land based absolute Scope 3 FLAG GHG emissions by 30.3% by 2030 compared to the 2022 baseline. As at year-end 2025, land-based FLAG emissions were +0.3% versus the 2022 baseline (2024: +5.3%), showing continued progress toward the target. HKFoods also commits to no deforestation across its primary deforestation-linked commodities.

SDG’s 12, 13 and 15 are related to these targets. They are 100% tied to the company's sales, because the targets cover all raw materials and energy used.

Social

11. Does the firm have a history of accidents? If so, how have these been managed? Are there any preventive measures, such as policies?

HKFoods’ Health and Safety Policy defines the health, occupational safety and wellbeing principles to be followed in all operating countries and units. Management and supervisors are responsible for handling workplace health and safety-related matters through strong and credible leadership. Additionally, all HKFoods units must develop health and safety management system in accordance with ISO 45001.

In 2025, the lost time injury rate (LTIR) developed favourably and was 8.2 (base year 2024: 16.9) for HKFoods Plc, HKFoods Finland Ltd and HKFoods Poland Sp. z o.o. The LTIR figure indicates the number of accidents leading to sick leave during the reporting period in relation to one million working hours.

Lihatukku Harri Tamminen Oy and Kivikylän kotipalvaamo Oy have set separate, similar targets where the LTIR is less than 20 by the end of 2028. In the base year 2025, the LTIR at Lihatukku Harri Tamminen Oy was 19.4 and that of Kivikylän kotipalvaamo Oy was 34.9., Lost Time Injury Rate (LTIR) developed in a positive direction.

12. If applicable, please state your targets for gender and cultural equality and indicate the relative split of men/women at every level of the firm.

- Employees: 43% women, 57% men
- Group Executive Team: 17% women, 83% men
- Board of Directors: 25% women, 75% men

13. Does the company conduct any other community engagement activities aside from those directly connected to the business?

HKFoods supports the activities of selected organisations through product donations and financial support, mainly based on long-term partnerships.

The Company focuses its support in particular on promoting low-income families with children, food culture and safe living environments.

14. How often does the firm conduct audits of its suppliers, and how often do you discover incidents not compliant with your code of conduct?

The supplier audit plan is based on a regular supplier performance evaluation. Some deviations have been written about observations related to the requirements of the Supplier Code of Conduct, but incidents have not been identified. In 2025, 18 supplier audits were carried out.

15. **Please list the firm's (1-2) primary means of making a positive social impact or minimising negative social impact. Please list the corresponding most relevant UN Sustainable Development Goals. What proportion of sales can be directly linked to selected UN SDGs?**

    One of the HKFoods' strategic priorities is competent, healthy personnel. Company's key target is to be a safe workplace for its employees and for its partners working in its units. Safety First-programme promotes determined work towards zero accidents. Safety culture is also promoted through careful risk assessments and process management.

    HKFoods fosters employee engagement, promotion of wellbeing at work and psychological safety by choosing a theme that supports development each year. Themes are promoted through guidelines, supportive materials, and local measures.

    SDGs 2 and 8 is related to these They are 100% tied to the company's sales, because the targets cover the whole personnel.

Governance

16. **Do all staff members receive continuing education on anti-corruption? Are there any ongoing or historical incidents involving corruption, cartels, or any other unethical business conduct? Have any preventive measures been taken?**

    HKFoods' employees complete the online training on the Code of Conduct every second year. The training strengthens employees' competence on issues such as human rights and the principles against corruption and bribery.

    Corruption and bribery risks associated with the company's own activities are prevented and managed through clearly defined approval processes, other internal control processes and personnel training. Potential risks related to human rights and corruption in the supply chain are managed through a procurement risk assessment, standard expectations and by requiring a commitment to the Supplier Code of Conduct. The implementation of these principles is monitored through internal audit and third-party audits.

    HKFoods' Code of Conduct describes the basic information for reporting suspicions of misconduct, the principles of whistleblower protection and provides a link to a reporting channel with more detailed instructions for making a report. HKFoods' Code of Conduct is available to all on HKFoods' website. In addition, HKFoods has an internal Fair Way guideline that specifies the process for handling whistleblowing allegations and the whistleblower protection policy. The Fair Way reporting channel and whistleblowing are covered as part of the HKFoods Code of Conduct online training held every two years.

17. **Please state the firm's business tax residence (i.e. where the firm pays tax) and explain why that specific tax residence was chosen.**

    As of 2025, HKFoods pays tax in countries where it has operations/legal companies. These countries are Finland and Poland.

18. **How many independent members sits on the Board of Directors?**

Based on the Board composition disclosed for 2025, 5/8 Board members were independent of the Company and its significant shareholders.

19. Please state if and to what extent, the company has transactions with related parties.

Related party transactions are disclosed in Note 28 (Related party transactions) to HKFoods' Consolidated Financial Statements, within the Report of the Board of Directors and Financial Statements 2025.

20. Which KPIs dictate the remuneration to management (are sustainability and diversity goals included)?

In the financial year 2025, the CEO's short-term incentive plan was based on the achievement of key strategic projects. In addition, the CEO was eligible for the long-term incentive plan 2023–2027, and the rewards of the plan are based on EBIT, EPS and the Company's debt service capacity.

Group Executive Team members are eligible for a short-term incentive plan. In the financial year 2025, 70% of the short-term incentive scheme for Group Executive Team members (excluding the CEO) was linked to the Group's and/or business unit's comparable EBIT, and 30% to personal targets. In 2025, four out of five Group Executive Team members (excluding the CEO) had a responsibility-related target (Lost Time Injury Rate, LTIR) as part of their personal targets, weighted at 5%

21. Describe the company's process for monitoring and reporting ESG issues and performance to senior management/the Board. In your response, please confirm what KPIs are monitored (if any) and how frequently reporting is undertaken.

HKFoods' Responsibility Programme for 2026–2028 was updated and approved by the Board of Directors in late 2025. The programme lays the foundation for HKFoods' responsibility work, and its focus areas are environment, people, animal welfare, and good governance and corporate culture. The Company has Group-wide sustainability targets in line with sustainability reporting requirements, and the progress of the key targets is monitored and reported to management and the Board. The results of the indicators are published annually in the CSRD-compliant Sustainability Statement.

Key monitored targets and KPIs include:

Climate:

- The SBTi-approved near-term targets for 2022–2030 cover industrial operations, energy and land-based emissions:

  KPI 1: -42% Scope 1 and 2 emissions from industrial operations and energy, (2025: -12%)

  KPI 2: -42% selected Scope 3 emissions (categories 3.1.,3.3., 3.4, 3.9, 3.15) (2025: -22%)
  KPI 3: -30.3% Scope 3 FLAG emissions (Finnish meat raw material calculated in category 3.1) (2025: +0,3%)

Biodiversity:

- A more extensive and systematic survey of the environmental impact of primary production by introducing an environmental impact calculation system on broiler, pig and cattle farms.

  KPI: The environmental impact calculation of primary production covers > 80% of the procurement volumes of broiler, pig and cattle by the end of year 2028. (2025: 11 %)

  (Calculated based on settlement kilograms. Includes a biodiversity coefficient for broilers and pigs, and eutrophication and acidification impact factors for cattle)

- Assessment of the agricultural water pollution load from contract farms and reduction of its impacts in the Archipelago Sea catchment area.

KPI: The measures are progressing on the pilot farms in accordance with the plan prepared for the years 2026–2028.

- Company has committed to no deforestation across its primary deforestation-linked commodities. The timetable is determined by the date on which the regulation enters into force. (At HKFoods, this applies to beef, soy, palm oil, wood and rubber, as well as products made from these materials)

  KPI: 100% of the products covered by the regulation meet its requirements.

Circular Economy:

- Reducing food waste as well as mixed and energy waste in own operations: The target is that the ratio for food waste / tonnes sold is 1.34% and for mixed and energy waste 0.6% by the end of year 2028.

  KPI: Reducing food waste by 20% and mixed and energy waste by 20%
  (Calculated in tonnes relative to tonnes sold.)

- Promoting the recyclability of product packaging gradually, in accordance with the Packaging and Packaging Waste Regulation (PPWR)
  KPI 1: 80% of the materials used in sales packaging are technically recyclable by the end of 2028. (2025: 64%)
  KPI 2: All sales packaging will include sorting instructions by 1 January 2028, in accordance with EU Regulation 2025/40.
  KPI 3: BPA or PFAS compounds are not used in packaging materials after the requirements concerning them enter into force on 12 August 2026, in accordance with EU Regulation 2025/40.

Occupational health and Safety of employees:

- Reducing the number of occupational accidents by the end of year 2028.
  KPI for HKFoods Plc, HKFoods Finland Ltd and HKFoods Poland Sp. z o.o: Accident frequency rate (LTIR) is 8.19. (2025: 8.2)

  KPI for Lihatukku Harri Tamminen Oy: <20. (2025: 19.4)

  KPI for Kivikylän kotipalvaamo Oy: <20. (2025: 34.9)

  (LTIR: Occupational accidents leading to absence per one million working hours)

- Reducing sick leaves by the end of year 2028:
  KPI for HKFoods Plc, HKFoods Finland Ltd and HKFoods Poland Sp. z o.o.: Sick leave rate < 4.9% (2025: 6.2%)

  KPI for Lihatukku Harri Tamminen Oy: <5.0%. (2025: 5.3%)

  KPI for Kivikylän kotipalvaamo Oy: <5.0%. (2025: 5.0%)

- Improving work satisfaction and employee experience by the end of year 2028:

  KPI for HKFoods Plc, HKFoods Finland Ltd and HKFoods Poland Sp. z o.o: eNPS > 35 (2025: 22)

  KPI for Lihatukku Harri Tamminen Oy: >30 (2025: 17)

  KPI for Kivikylän kotipalvaamo Oy: >30 (2025: not measured)

Competitive and socially sustainable producer community

- Strengthening interaction, competence and satisfaction among producers by organising meetings, training and other activities in line with the action plan prepared for producer cooperation.

KPI: The work will be carried out in accordance with the action plan for producer cooperation in 2026–2028 2028 (2025: Action plan prepared)

Measuring producer satisfaction through a feedback system
KPI: The feedback system has been created and integrated as a part of continuous producer cooperation by the end on year 2027.

Safe food that supports wellbeing

- Increasing the number of products that have Heart Symbol or meet the Heart Symbol criteria in all product categories in retail sector and food service products.
  KPI: 30% of the products meet the Heart Symbol criteria by the end of year 2028 (2025: 27.9%)

- Products launched on the market are of high quality and safety, and there is no need for recalls.
  KPI: 0 public recalls per year (2025: 0)

- All production units have valid food safety certificates by the end of year 2025.

  KPI: 100% of the units are GFSI-certified (FSSC 22000 or BRC) (2025: 80%)

Good governance and corporate culture

- Promoting a culture that supports sustainable and ethical practices through the Code of Conduct and policies, and related training for employees
  KPI 1: 100% of white collar and blue collar employees complete the Code of Conduct training every two years. (2025: 85% of all employees, 86% of white-collar employees and 85% of blue-collar employees in Finland and Poland had completed the Code of Conduct training.)

  KPI 2: 100% of white collar employees have completed the trainings on policies and guidelines by the end of year 2026 (2025: n/a)

  KPI 3: 100% of blue collar employees have completed the trainings on policies and guidelines by the end of year 2027 (2025: n/a)

- HKFoods' suppliers are committed to the Group's Supplier Code of Conduct by the end of year 2028.
  KPI: 100% of pig farms, 40% of cattle farms (100% of HKFoods' quality-assured farms) and 100% of poultry farms have signed the Supplier Code of Conduct. 70% of suppliers have signed the Supplier Code of Conduct. (2025: 72.3% of pig farms, 7.4% of cattle farms (18.7% of HKFoods' quality-assured farms), 51.3% of poultry farms and 26.5% of other suppliers had signed the Supplier Code of Conduct.)

Animal welfare

- Promoting broiler welfare, with footpad health as an indicator every year.
  KPI: Footpad score of broiler flocks max. 4/month. (2025: 2.5 / month)
  (Calculated as the monthly average of all broiler flocks)

- Continuous care for the health of broilers so that they can be raised without the use of antibiotics.
  KPI: 0 antibiotic treatments per flock (2025: 0)
  (Calculated as the monthly average of all broiler flocks)

- The welfare of pigs and cattle is promoted in accordance with the national healthcare schemes Sikava and Naseva.
  KPI 1: 100% of pigs are covered by the Sikava system and meet the requirements of the Sikava quality responsibility label. (2025: 100%)

  KPI 2: 100% of pig farms receive an acceptable rating in the Sikava welfare index by the end of year 2026. (2025: 94.0%)

KPI 3: 100% of cattle are covered by the Naseva system by the end of year 2027. (2025: 96.6%)

- Animal welfare during transport and at slaughterhouses is ensured in accordance with the development plan.
  KPI: 100% of audits and inspections to ensure animal welfare have been carried out in accordance with the plan for the years 2026–2028. (2025: The plan for animal transport and own slaughterhouse operations was drawn up for 2026–2028. Monitoring will start in 2026.)

These targets are monitored and reported annually, except for LTIR and sickness absences which are monitored monthly. VP, Corporate responsibility presents the sustainability review annually for the Board of Directors. For urgent topics updates are presented when necessary.

22. Have you signed a Union agreement?

HKFoods' employees have the right to join unions. HKFoods respects the employees' right to freedom of association and collective bargaining.

In 2025, collective agreement coverage of personnel was as follows:

- Finland: 80-100%
- Poland: 0-19%

PAI – Principle Adverse Impacts

Numeric answers based on 2025 figures:

Revenue (EUR)	EUR 996.4 million
Greenhouse gas emissions; Scope 1, Scope 2, Scope 3 (tCO_2e)	Scope 1: 10,155 / Scope 2: 8,931 / Scope 3: 1,325,741
Share of non-renewable energy consumption	39%
Share of non-renewable energy production	N/A
Energy consumption in GWh	225.711
Tonnes of emissions to water	0
Tonnes of hazardous waste and radioactive waste generated	Hazardous waste: 25 Radioactive waste generated: N/A
Unadjusted gender pay gap	11.7%
Board gender diversity	2025: 25% women, 75% men (2/8 Board members)

Yes/No answers:

Fossil fuel operations	Yes
Sites/operations located in or near to biodiversity sensitive areas where activities negatively affect those areas	No
Science Based Target	Yes
Reports to CDP	Yes
UN Global Compact Signatory	Yes
Involved in the manufacture or selling of controversial weapons	No
Whistle blower policy	Yes
Supplier code of conduct	Yes

Further information on HKFoods' sustainability work is available in the Company's CSRD-compliant Sustainability Statement: https://www.hkfoods.com/globalassets/hkfoods.com/3-investors---sijoittajat/vuosikatsaus-2025/hkfoods_sustainability_statement_2025_web.pdf#page=1