



# SOL – Under the Same Sun

**Sustainability Report 2025**



**SOL's  
Sustainability  
Work 2025**

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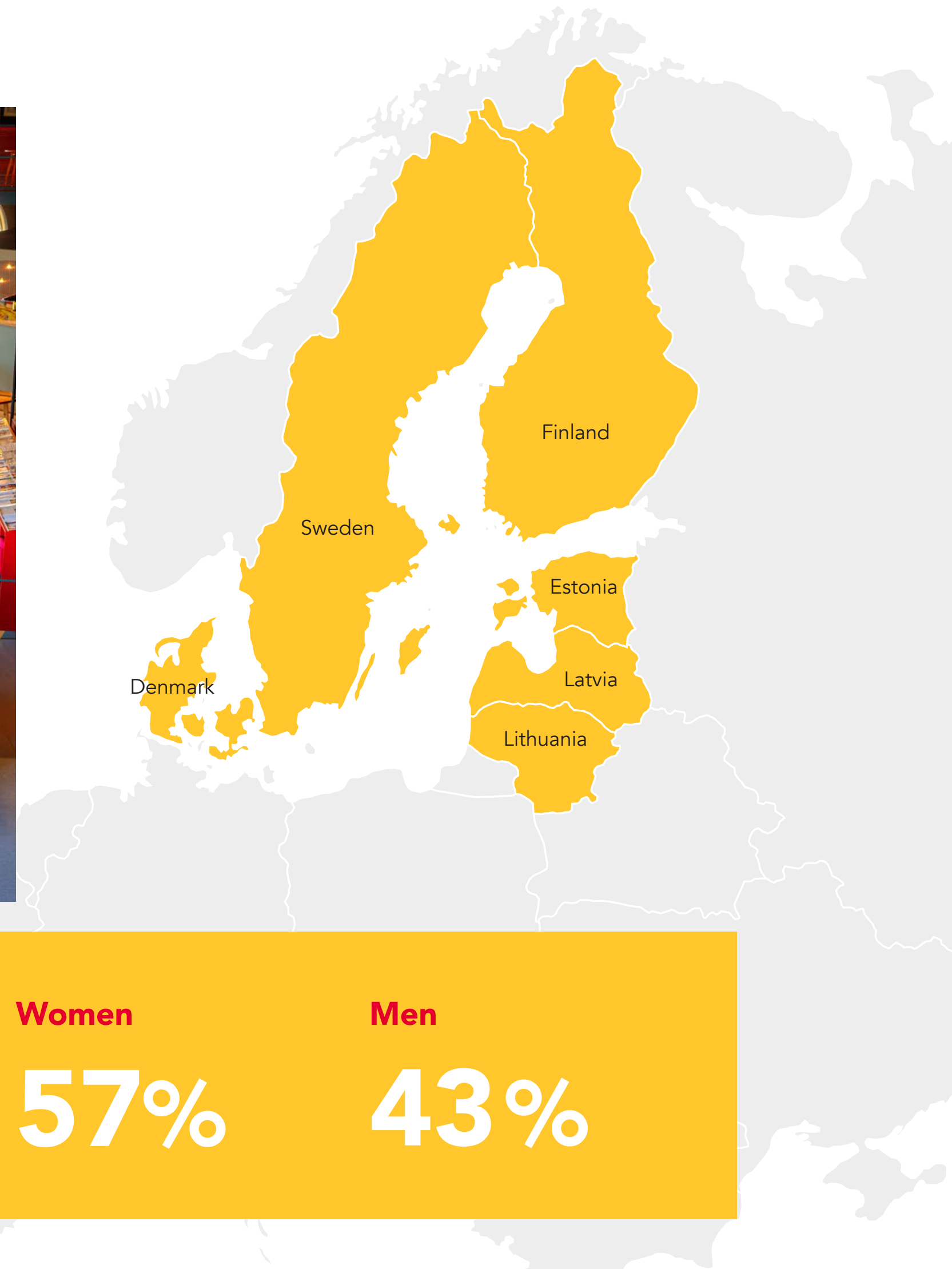
# The SOL Group is a Finnish family-owned company



**Revenue\***  
**389.7 million €**

**Wages paid**  
**241 million €**

**Tax handprint**  
**190.7 million €**




<b>Employees</b>	<b>Permanent employee</b>	<b>Women</b>	<b>Men</b>
<b>12,491</b>	<b>71.3%</b>	<b>57%</b>	<b>43%</b>

\* In this report, revenue is always presented with internal trade eliminated.

# Greetings from entrepreneurial owners

Sustainability has been a long-term cornerstone of our company, but in 2025, we took decisive steps forward in this work. Last year, we carried out a comprehensive materiality analysis with management and experts. In addition to the strategy, the assessment now provides a clear foundation for developing the Group's sustainability work.

We have identified our own workforce, climate change, resource use and circular economy, the end users of our services, and the conduct of business as our most material sustainability themes.

SOL's values – a sunny and satisfied customer, the joy of working, everyday creativity, enterprising spirit, and reliability – guide everything we do. They are reflected in the way we lead, interact with our customers, and meet each other every day. The values represent a concrete commitment to ensuring the well-being and safety of our personnel, as well as the quality of the services provided to customers.

Our decision last year to commit to setting science-based climate targets under the Paris Agreement is an important outline for the coming years. We have made significant progress across the Group in emissions calculation, and are now able to calculate the greenhouse gas emissions of our services for our customers. The

circular economy also creates opportunities for growth and renewal across the Group, and we believe that in the future we can support our customers by offering increasingly climate- and resource-efficient service solutions that en-

hance material efficiency and promote reuse.

Our success is built on skilled, motivated, and healthy soloists. Therefore, the well-being, competence, and safety of our personnel are the basis of our operations. During the year, we continued our long-term work to strengthen these areas. For example, our occu-

pational safety culture has developed positively, and staff satisfaction has remained high. We invest in the long-term development of our personnel's competence, and we provide high-quality training for working life.

We want to grow honestly and ethically. 2025 was a time of growth and renewal for the Group. The Group's net sales increased by 3.7% to EUR 389.7 million. The outlook for 2026 in the Group's industries appears positive, although competition continues to be intense. International business is emerging as a driver of growth in our Group.

**We want to grow honestly and ethically. 2025 was a time of growth and renewal for the Group.**



In this report, we aim to provide transparent information on our sustainability work by applying the ESRS standards, even though we are not yet subject to the Corporate Sustainability Reporting Directive (CSRD).

Fourth Generation Entrepreneur Owners  
Juhapekka Joronen and Peppi Kaira

# Highlights of sustainability work 2025

**€750,000**  
in incentive payments



SOL Palvelut Oy **rewarded its employees with more than EUR 750,000 in incentive payments.** SOL Palvelut Oy has paid personnel incentive bonuses totaling more than three million euros in 2022–2025. The reward is a thank you to the staff for their valuable and meaningful work. We help our customers succeed by promoting the health and safety of their premises, all produced by our amazing staff.



## Local sustainability work

SOL's **local sustainability work** was reflected in numerous concrete actions across Finland. During the year, SOL promoted safety in the everyday lives of children and the elderly, provided environmental and cleanliness education in schools and educational institutions, and supported the well-being of various groups across society. Local sustainability actions promote the common good and are part of Sol's sustainability program and effectiveness objectives.

## Apprenticeship Degree

SOL is determined to invest in the development of the competence of its personnel. In 2025, several Soloists participated in **apprenticeship training**, and 44 of them graduated with a degree and 4 with a bachelor's degree. SOL also invests significantly in supporting the career development of employees with an immigrant background. To promote equal opportunities for professional development, SOL actively advocates for educational institutions to offer qualifications in English as well. The goal is to provide equal opportunities for career development for all Soloists.

## Workplace accidents decreasing

In 2025, **16,853 safety observations** were made in Finland, which is 30% more than in 2024. This indicates a growing safety culture in which every employee is involved. As safety observations increased, the number of workplace accidents in Finland decreased by more than 100 in 2025. The safety culture is advancing by leaps and bounds!



## 7 years after the Nordic Swan Ecolabel hotel cleaning

SOL's **Nordic Swan Ecolabelled hotel cleaning** turned seven years old. SOL was the first in Finland to receive a Nordic Swan Ecolabel hotel cleaning service for the industry in 2018. Cleaning agents are the single largest source of environmental impact in cleaning services. Therefore, the use of eco-labelled cleaning agents and the reduction of chemical use are important.



# Highlights of sustainability work 2025

## SOL commits to Paris Agreement climate goals

SOL is committed to setting science-based targets through the Science Based Targets initiative (SBTi). Science-based targets help ensure that SOL's climate action support the goals of the Paris Agreement: reducing greenhouse gas emissions by half by 2030 and achieving net-zero by 2050. SOL further strengthened its sustainability efforts by joining the **UN Global Compact**.



### Group-wide emission calculation

For the first time, **The Group carried out a comprehensive emissions calculation** covering all Scope 1–3 emissions across all countries and companies. The calculations were conducted in accordance with the GHG protocol and the requirements of the Science Based Targets initiative (SBTi).



## SOL in Sweden: The company reduced its environmental impact with a new innovation

In cooperation with the customer, SOL Facility Services AB developed a new cleaning concept **based on circular economy principles**. The solution is based on water-soluble filling seals and is used, for example, in cleaning glass surfaces, tables, and sanitary facilities. The need for disposable packaging and transport is reduced, and water no longer needs to be transported. The overall environmental impacts are also reduced through lower material and chemical consumption, reduced plastic waste, and lightweight products support a good and ergonomic working environment. **Asteri Facility Solutions AB reached EcoVadis silver level.**

## SOL Baltics: longer lifecycle through rental operations

SOL Baltics has significantly expanded the use of a **rental-based model** for Miele mop washers as part of its circular economy approach. This business model supports longer product lifecycles, healthier working practices for employees, and more resource-efficient use of resources. **SOL Baltics achieved a Bronze rating in the EcoVadis assessment.**

## SOL transitioned to electric cars in Denmark

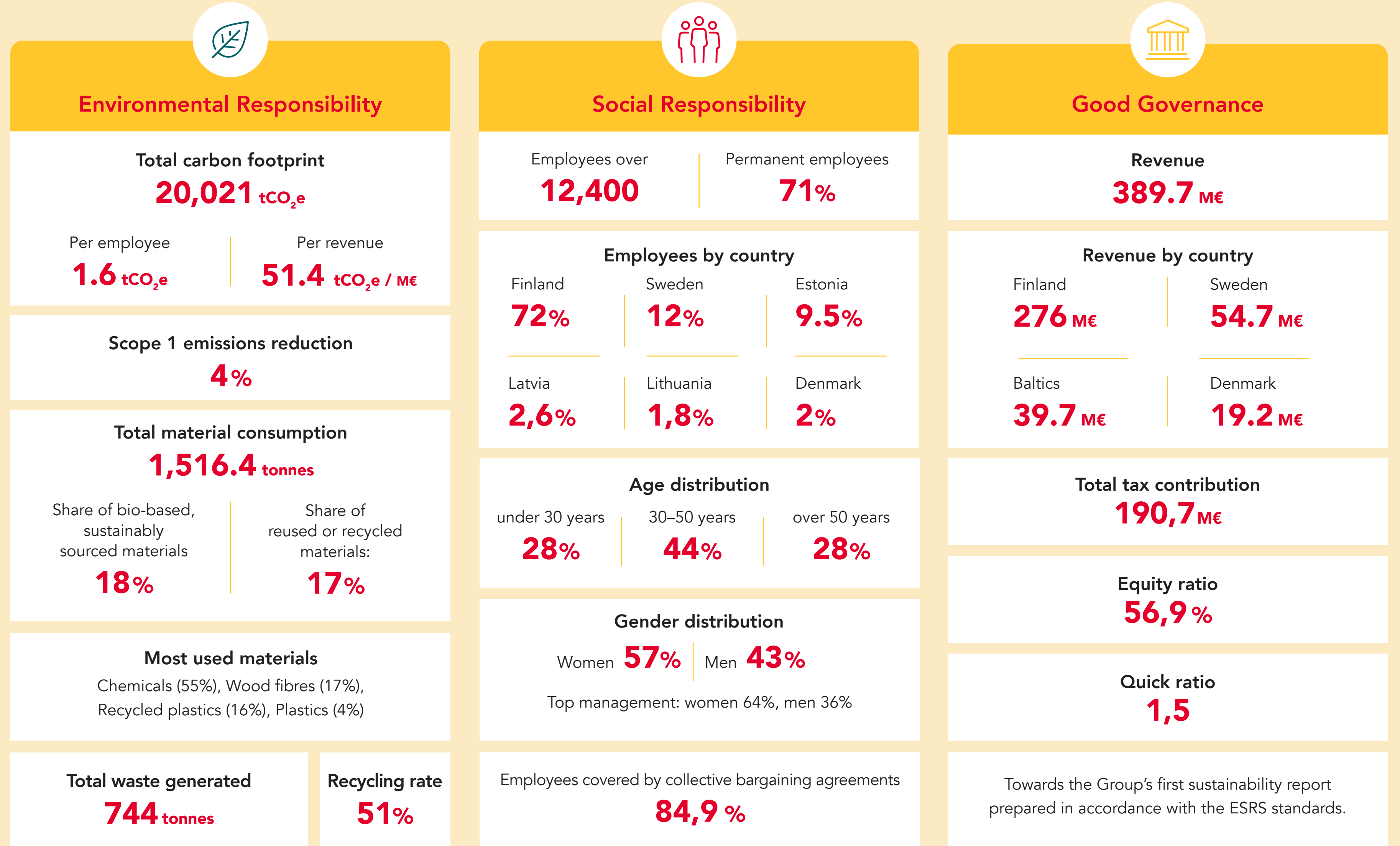
In 2025, the Danish operations **transitioned fully to an electric vehicle fleet**, significantly reducing emissions and supporting climate goals. TekniClean in Denmark also hired a full-time occupational safety manager to support employee well-being and the systematic development of occupational safety.

## SOL Baltics for employee well-being

SOL Baltics continued its efforts **to prevent domestic violence** in the workplace by participating in the Vägivallabaks (Employers Against Domestic Abuse) initiative in cooperation with the President Kaljulaid Foundation. SOL Baltics also received external recognition for its systematic approach to supporting employees' mental health, reflecting an organisational culture that emphasizes mental health awareness, prevention, and support in the workplace.

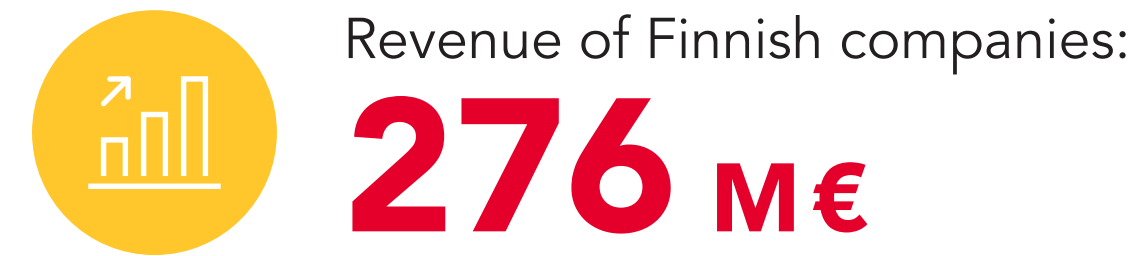
Employers Against Domestic Abuse  
**VÄGIVALLABAKS**

# Sustainability in Figures 2025



# SOL in Finland

We operate across Finland, from Hanko to Utsjoki.



## SOL PALVELUT OY

Revenue: **190 M€**  
Employees: **6,039**

SOL Palvelut Oy provides nationwide cleaning and facility services for a wide range of properties, including offices, industrial facilities, shopping centers, and public premises.

## SOL KIINTEISTÖPALVELUT OY

Revenue: **36.3 M€**  
Employees: **576**

SOL Kiinteistöpalvelut Oy provides property maintenance, building systems engineering, and security services, as well as solutions based on remote management and life cycle services, to customers across Finland.

## SOLEMO OY

Revenue: **7.9 M€**  
Employees: **22**

SOLEMO Oy is the parent company of the SOL Group. Group management, financial administration, financing, investment activities, as well as the ownership, leasing, and management of properties owned by the parent company, are centralised within SOLEMO Oy.

## SOL HENKILÖSTÖPALVELUT OY

Revenue: **26 M€**  
Employees: **788**

SOL Henkilöstöpalvelut Oy provides temporary staffing, direct recruitment, and expert services, particularly for the needs of industrial, construction, and logistics sectors, operating responsibly on a nationwide basis.

## SOL LOGISTIKKAPALVELUT OY

Revenue: **18,7 M€**  
Employees: **1,370**

SOL Logistiikkapalvelut Oy provides staffing and outsourcing services for the logistics sector nationwide, serving both international and local customers with flexible solutions around the clock.

## SOL PESULAPALVELUT OY

Revenue: **8.5 M€**  
Employees: **139**

SOL Pesulapalvelut Oy provides responsible clothing and textile care services for consumers and businesses through its nationwide laundry network.

## RUKA911 KIINTEISTÖPALVELUT OY

Revenue: **2 M€**  
Employees: **25**

Ruka911 Kiinteistöpalvelut Oy operates in Kuusamo, Ruka, and Pudasjärvi, providing property maintenance and cottage maintenance services.



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# SOL internationally

SOL operates not only in Finland, but also in Estonia, Latvia, Lithuania, Denmark, and Sweden.



### SOL IN THE BALTICS

Revenue: **39,7 M€**

Employees: **1.745**

SOL Baltics OÜ operates in Estonia, Latvia, and in Lithuania, offering cleaning, property maintenance, and indoor and outdoor safety marking services. In 2025, the company reduced its environmental impact with circular economy solutions, optimising the use of cleaning agents and energy-efficient equipment. The focus of social sustainability was on personnel well-being and occupational safety, which were further developed using the Toyme app. Employee Satisfaction was high (88%), and good governance was promoted through transparency and continuous improvement. In 2025, SOL Baltics reached EcoVadis bronze level.

### SOL IN SWEDEN

Revenue: **54,7 M€**

Employees: **1.494**

SOL Facility Services AB offers a wide range of cleaning services for different industries and is one of Sweden's largest players in the sector with nationwide operations. The company promotes social sustainability by supporting employment, inclusion, and a sense of community. SOL has selected partners committed to sustainability and achieved the EcoVadis silver rating for the third consecutive year. As of February 2027, some of the operations are also covered by the Nordic Swan Ecolabel.

### SOL IN DENMARK

Revenue: **19,2 M€**

Employees: **293**

TekniClean A/S operates in Denmark, providing cleaning and consulting services to the food industry, particularly slaughterhouses. The company has systematically reduced its environmental footprint by reducing chemical use, minimising water consumption, and moving to a fully electric vehicle fleet in 2025. TekniClean invests in responsible and fair working conditions and is covered by the Dansk Industri Service Standard certification. The certificate ensures compliance with the legislation, appropriate working conditions, and responsible subcontracting.



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# Basis for the Sustainability Report 2025

## General basis for preparation of the sustainability statement BP-1

This sustainability report has been prepared by applying the European Sustainability Reporting Standards (ESRS). However, the report is not an official sustainability statement prepared in accordance with the Corporate Sustainability Reporting Directive (CSRD).

The scope of reporting corresponds to the scope of the company's financial statements and covers all subsidiaries of the Group. The report covers the financial year from 1 January to 31 December 2025

Group management, financial administration, financing, investment activities, as well as the ownership, leasing, and management of properties owned by the parent company SOLEMO Oy, are centralised in the parent company. In this report, the term "SOL" refers to the entire Group and all of its subsidiaries.

The sustainability report covers SOL's own operations and, where applicable, actors across the value chain. SOL has not made use of the option to omit information related to intellectual property, know-how, or the outcomes of innovation from the sustainability statement. SOL has also not exercised the Member State option to omit information related to development costs or ongoing negotiations.

The sustainability topics material to SOL are E1 Climate Change, E5 Resource Use and Circular Economy, S1 Own Workforce, S4 Consumers and End users, and G1 Business Conduct.

During the reporting period, SOL has applied the transitional provisions of the ESRS standards regarding data collection related to consumers and end users. Reporting related to consumers and end users will be introduced gradually as reporting readiness develops.

The time horizons applied are described in more detail in section IRO 1.

## Disclosures in relation to specific circumstances BP-2

Estimates have been used in the calculation of greenhouse gas emissions and are described in more detail in section E1 6. In particular, estimates have been applied to Scope 3 emissions. SOL aims to improve the accuracy of these calculations in the future, where feasible.

Estimates and uncertainties also relate to resource inflows (E5 4), particularly regarding mass-based data for purchased resources. This is due to the varying availability of data from suppliers and the fact that reporting has partly been carried out based on quantities rather than mass.

SOL does not present comparative figures for the previous reporting period in this sustainability report, as data were not collected in accordance with the requirements of the ESRS standards in prior years. Certain comparative figures related to emissions calculations (Scope 1 and Scope 2 for Finnish operations) and personnel have been reported where available and are presented, as applicable, in sections E1 6 and S1 6.

No material errors or material changes compared to the previous reporting period have been identified. SOL began preparations for sustainability reporting in accordance with the Corporate Sustainability Reporting Directive (CSRD) during 2024 and has continued this development during the current reporting period.

The sustainability report has not been verified by a third party.



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# The Role of Administrative, Management, and Supervisory

## The Role of Administrative, Management, and Supervisory Bodies GOV-1

### Governance and Management Structure

During the reporting period, the Board of Directors of SOLEMO Oy, the parent company of the SOL Group, consisted of three members. There was no employee representation on the Board, and none of the Board members were employed by the company. The members of the Board are owners of the company and are therefore not independent of the company. Of the Board members, 33% were men and 66% were women.

The SOL Group has a Group Executive Management Team, which is the highest decision making body after the Board of Directors. At the end of the reporting period, the Group Executive Management Team comprised entrepreneur owners, the Managing Directors of the Finnish companies, and representatives from SOL Palvelut's workforce, salaried employees, and service management. The Executive Management Team consists of ten members, of whom 50% were men and 50% were women.

In addition, SOL has company specific and regional management teams in Sweden, the Baltic countries, and Denmark. In Finland, company specific management teams are referred to as development groups, although some companies have both a management team and a development group. These bodies are responsible for the operational management of their respective country or company. In addition, the Group companies have their own separate Boards of Directors.





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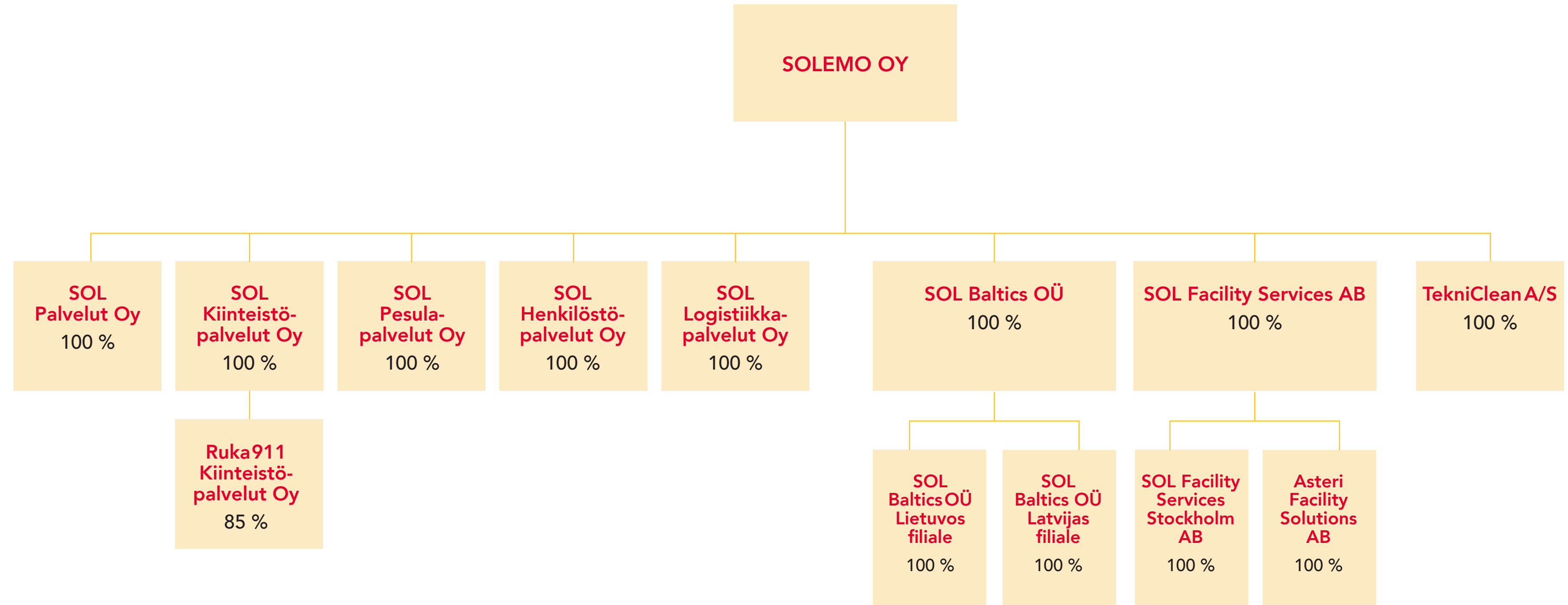
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# Group Structure 31.12.2025



**Sustainability Working Group**  
 Representation from Finnish companies: Managing Directors, subject matter experts, and entrepreneur owners. Primarily addresses sustainability topics related to the Finnish companies, but also sets guidelines for sustainability at Group level.

**Group Executive Management Team**  
 Comprised of entrepreneur owners, Managing Directors of the Finnish companies, and representatives from SOL Palvelut's workforce, salaried employees, and service management.

**Management Team of the Finnish Companies**  
 Comprised of entrepreneur owners, Managing Directors, and representatives from the legal, IT, human resources development, finance, sustainability, and communications functions.

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**Administrative and management experience**

The Board of Directors and management of the SOL Group have broad and diverse experience in the Group's business sectors, services, and geographical areas of operation. SOL is a family-owned company, and family members, as well as long-serving executives within the Group, have an in-depth understanding of the company's services, operating models, and the different regions in Finland where the Group has operated and expanded.

The Group's international expansion into Estonia, Latvia, Lithuania, Denmark, and Sweden has increased the need for local expertise, which is represented by the members of the country specific management teams.

The management's expertise also covers, among other areas, operational activities, finance, sales, human resources management, quality management, and environmental management. In addition, management has an understanding of sustainability requirements arising from legislation and customer expectations.

**Management and Governance of Sustainability**

The Group's sustainability work is led at the Group level by the parent company, SOLEMO Oy, and managed locally at the level of each company. Responsibilities vary by country and by company. In general, each company has designated person(s) responsible for advancing sustainability related matters.

The development of sustainability work in Finnish companies is overseen by the Sustainability Working Group, which monitors the management of identified impacts, risks, and opportunities, as well as the achievement of related targets and metrics. The Sustainability Working Group also sets guidelines for sustainability at the Group level and monitors the progress of sustainability work across the entire Group. The group includes Managing Directors of Finnish companies, entrepreneur owners, and company experts.

In the Danish companies, sustainability is overseen by a three member ESG Working Group, with management representation. In the Swedish and Baltic companies, overall responsibility for sustainability lies with the management team.

Progress on sustainability work is reported regularly to company management. Matters requiring the attention of senior management are addressed in their meetings. During 2025, the Group strengthened its sustainability expertise by appointing a Sustainability Director to further develop sustainability work in a structured manner.

Company management approves sustainability related targets and policies and monitors their implementation through regular reporting. At the operational level, leaders of different functions (such as human resources, environment, and occupational safety) are responsible for implementing sustainability related processes, data collection, and risk management within their respective areas of responsibility.



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The identification and assessment of impacts, risks, and opportunities are carried out as part of the double materiality assessment and, where necessary, through separate topic specific assessments. The results are monitored using agreed metrics, including internal procedures and management reviews, as appropriate.

Reporting lines are structured so that heads of the respective functions provide sustainability related information and risk assessments to management in connection with regular reviews. Management uses the information received for decision making, development activities, and the oversight of sustainability related risks and opportunities.

SOL seeks to ensure that understanding and competence related to sustainability matters at the management level are sufficient. The need for competence development is identified based on management reviews, changes in regulation, and developments in sustainability related impacts, risks, opportunities, and targets.

Competence development is supported through targeted training, increased awareness, and internal knowledge sharing. Where necessary, SOL also uses external experts and consultants in sustainability related matters. For example, in 2025, an external consultant was engaged at the Group level to support development work related to sustainability reporting and greenhouse gas emissions calculations, as well as to support the reorganisation of occupational health and safety activities in the Baltic countries.

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**Information provided to and sustainability matters addressed by the company's administrative, management, and supervisory bodies GOV-2**

Within the Group, the Board of Directors and management regularly review information on significant impacts, risks and opportunities, as well as on the results and effectiveness of sustainability related policies, actions, metrics and targets. In Finland, these matters are addressed within the Sustainability Working Group and the development groups. In other countries and regions, the matters are addressed within the management teams, whose members subsequently communicate the information to the Boards of Directors of the respective companies. In

2025, separate meetings and sustainability related workshops were organised for experts responsible for sustainability matters in the international companies. Sustainability matters are also discussed regularly in meetings of the Group's Boards of Directors, as well as in meetings of the development groups of the Finnish companies.

The double materiality assessment conducted during 2024–2025, together with the impacts, risks, and opportunities identified through that process, is taken

into account, where relevant, as part of the companies' decision making. Within the risk management process, sustainability related risks are assessed together with the company's other risks in order to provide management with a comprehensive view of the company's overall risk profile. The information obtained is used to define strategic priorities, to plan risk mitigation measures, and to support the continuous review of the company's operations and strategy.

**During 2025, management addressed, among other things, the following sustainability related topics:**

- The double materiality assessment and its results
- The setting of climate targets, the results of greenhouse gas emissions calculations, and emissions calculations related to services provided
- Progress in relation to sustainability and impact targets
- The current state of stakeholder engagement and the need to update the stakeholder analysis
- The mapping of human rights risks and the development of a human rights due diligence process
- Sustainability reporting and its organisation
- Management systems and certifications related to environmental, occupational safety, and quality management
- The results of internal and external audits.





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## Integration of sustainability-related performance in incentive schemes GOV-3

At present, sustainability-related targets are not included in the incentive and remuneration policies of the Board of Directors or executive management. However, the Group has identified a need to assess various sustainability-related factors and their relevance as part of incentive schemes.

## Statement on due diligence GOV-4

SOL does not currently have a formal sustainability due diligence process in place. However, the company applies various policies and principles to guide its operations. These policies are described in connection with each topical standard (E1 Climate Change, E5 Resource Use and Circular Economy, S1 Own Workforce, and G1 Business Conduct).

SOL also actively engages with its stakeholders on matters that are material to them. These interactions are described in more detail in section SBM-2.

SOL has a whistleblowing channel through which various stakeholders may submit feedback or concerns regarding the Group's operations, either anonymously or under their own name. Further information on the whistleblowing channel and the related process is provided in section S1-3. In addition to the whistleblowing channel, SOL employees may raise concerns through, for example, employee representatives and occupational safety representatives.

Furthermore, SOL has implemented actions and set targets related to various sustainability topics. These are described in more detail in the respective topical sections (E1 Climate Change, E5 Resource Use and Circular Economy, S1 Own Workforce, and G1 Business Conduct).

## Risk Management and internal controls over sustainability reporting GOV-5

The company carries out sustainability reporting through a separate reporting system, in which designated contact persons from different entities collect the required data. Roles and responsibilities are defined so that data is collected at the entity level and consolidated at the Group level. The quality of sustainability reporting is strengthened through external consultancy support. Both the reporting system and external consultants are used to monitor the progress of the process and to ensure data quality.

At present, the company does not apply a separate risk assessment methodology for sustainability reporting. However, risks have been identified at a general level, particularly in relation to insufficient resources and expertise, as well as incomplete source data. Information on the progress of sustainability reporting and the reported data is presented to the Board of Directors, the Executive Management Team, and the sustainability working group. The Executive Management Team approves the content of the sustainability report.

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**Strategy, business model, and value chain SBM-1**

**Strategy**

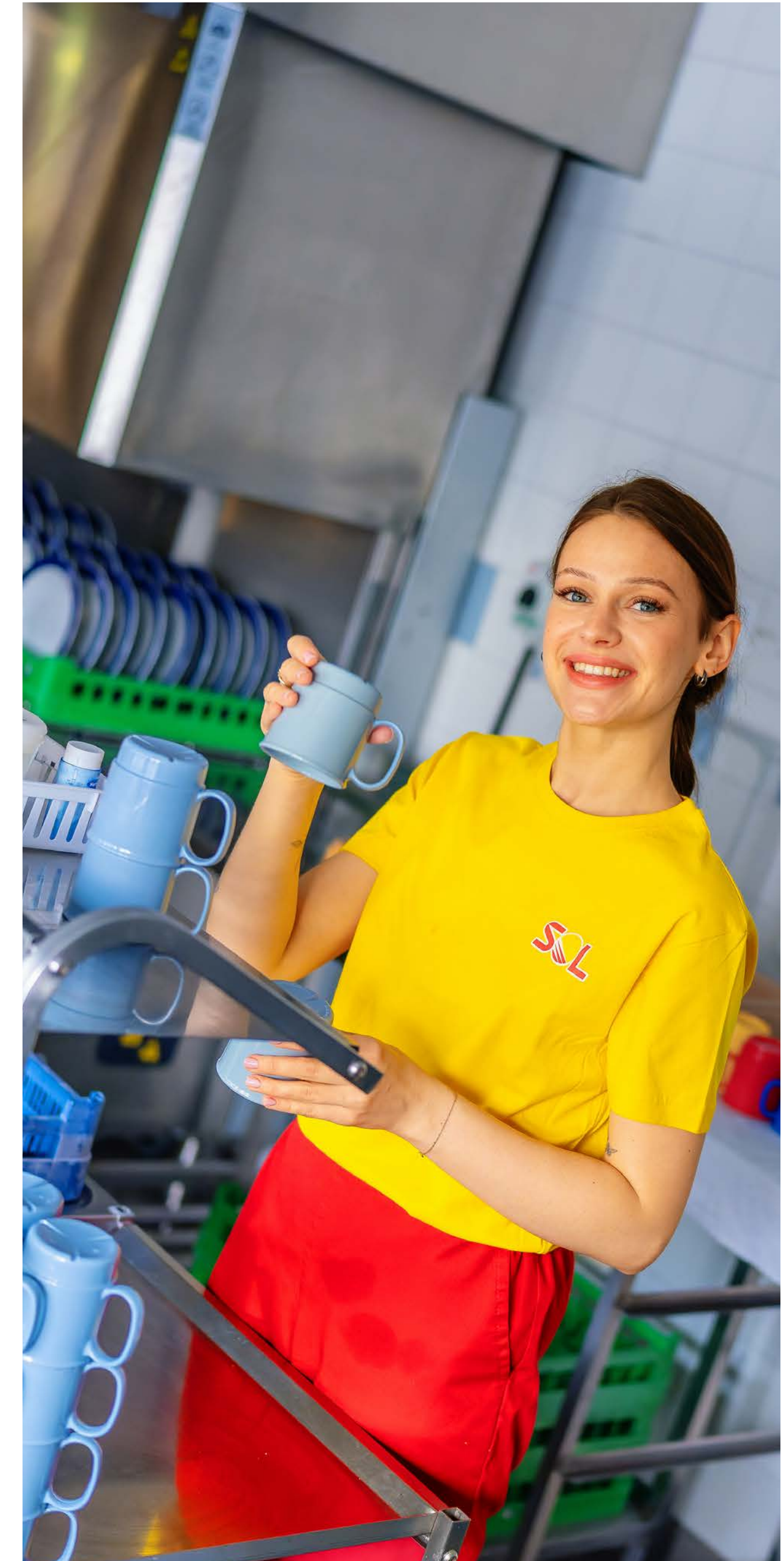
The Group's services consist of cleaning services, property services, security services, building services engineering, laundry services, workplace services, HR services, personnel leasing, as well as integrated multi-service solutions combining these services. SOL does not provide services that are prohibited in any of the markets in which it operates. SOL is not involved in the production of fossil fuels, weapons, or tobacco. SOL also does not manufacture chemicals; however, chemicals are used as part of its business operations. The most significant customer groups are corporate clients in Finland, Sweden, Denmark, Estonia, Latvia, and Lithuania. In addition to corporate customers, SOL also serves consumers through its laundry operations. Services are provided broadly to organisations across various sectors and industries.

Information on the number of SOL's employees by geographical area is disclosed in section S1-6. SOL's total revenue is reported in the section Sustainability Work at SOL.

SOL has set sustainability targets related to its material sustainability themes, which are disclosed in the respective topical sections (E1 Climate Change, E5 Resource Use and Circular Economy, S1 Own Workforce, and G1 Business Conduct). SOL has not set sustain-

ability targets that are specific to product and service groups, customer categories, geographical areas, or stakeholder relationships. During the year 2025, no challenges, newly implemented solutions, or projects were identified that would have had a significant impact on sustainability reporting.

SOL's sustainability work is based on SOL's values as well as international principles, standards, and legislation. The work is guided by key United Nations conventions, the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights (UNGPs), and the OECD Guidelines for Multinational Enterprises. In addition, SOL complies with the International Labour Organization (ILO) conventions. SOL is committed to promoting the United Nations Sustainable Development Goals and to complying with the ten principles of the UN Global Compact related to the protection of human rights, labour rights, the environment, and anti-corruption. The sustainability programme of the Finnish companies and its targets, as well as the sustainability targets of the international companies, guide concrete actions and ensure the long-term and measurable development of sustainability.



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SOL is committed to advancing the United Nations Sustainable Development Goals (SDGs) and has identified the following goals as the most material to its operations.

 <p><b>Goal 4</b> – We ensure inclusive, equitable, and high-quality education, as well as lifelong learning opportunities for all. We provide continuous and systematic training for our personnel. We significantly increase each year the number of young people and adults who have the relevant skills for employment, decent jobs, and entrepreneurship (Target 4.4).</p>	 <p><b>Goal 5</b> – We promote gender equality in our business operations. We ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making (Target 5.5).</p>	 <p><b>Goal 7</b> – We are committed to the use and procurement of renewable energy.</p>	 <p><b>Goal 8</b> – We promote sustainable economic growth, full and productive employment, and decent work. The Group employs more than 12,491 people. In addition, we significantly reduce the number of young people who are not in employment, education, or training (Target 8.6).</p>
 <p><b>Goal 10</b> – We reduce inequalities and ensure equal opportunities (Target 10.3), as well as promote equality and social inclusion (Target 10.2). We are a significant employer of people with an immigrant background and thereby enable their inclusion in Finnish society and working life.</p>	 <p><b>Goal 12</b> – We ensure sustainable consumption and production patterns. We continuously work to promote resource efficiency and the circular economy, as well as to reduce waste generation (Target 12.5).</p>	 <p><b>Goal 13</b> – We take action to combat climate change and its impacts. We continuously develop our own operations and services in order to reduce both our own emissions and those of our customers.</p>	

**Business Model and Value Chain**

SOL's key inputs include human resources; physical capital such as cleaning machines and equipment, vehicles, and storage facilities; laundry equipment, spare parts, and maintenance supplies; financial capital; as well as intangible capital such as customer relationships, digital systems, and operational management systems. SOL develops, maintains, and safeguards its inputs through, for example, systematic management practices, long-term partnerships, and risk management. Key operational practices also include active recruitment, employee training and onboarding, the collection and monitoring of customer feedback, and occupational safety and employee well-being programmes.

The outputs delivered to customers include, for example, maintained properties and increased property value; for owners, recurring revenue and predictable cash flow; for employees, employment opportunities; and for society, job creation, the employment of young people and people with an immigrant background, and tax revenues. The Group cooperates with public authorities and organisations in the recruitment of skilled employees. The Group uses subcontractors only to a limited extent in its services.

SOL's cleaning, property maintenance, building services engineering, security, and logistics outsourcing services are primarily delivered at customer premises. Laundry services are produced at SOL's own facilities,

while customer service, remote monitoring, and management services are centrally provided through SOL's 24/7 customer service, monitoring, and alarm centre, known as Aurinkovoimala. Employees in personnel leasing services work as part of the customer's organisation at the customer's sites.

In some business areas, procurement is centralised with selected suppliers. Centralised procurement enables greater influence over the products and services purchased; however, it also increases risk in the event of potential supply disruptions. The Group does not procure particularly high-risk or rare inputs, and therefore, changing suppliers or increasing the number of suppliers can be done smoothly.

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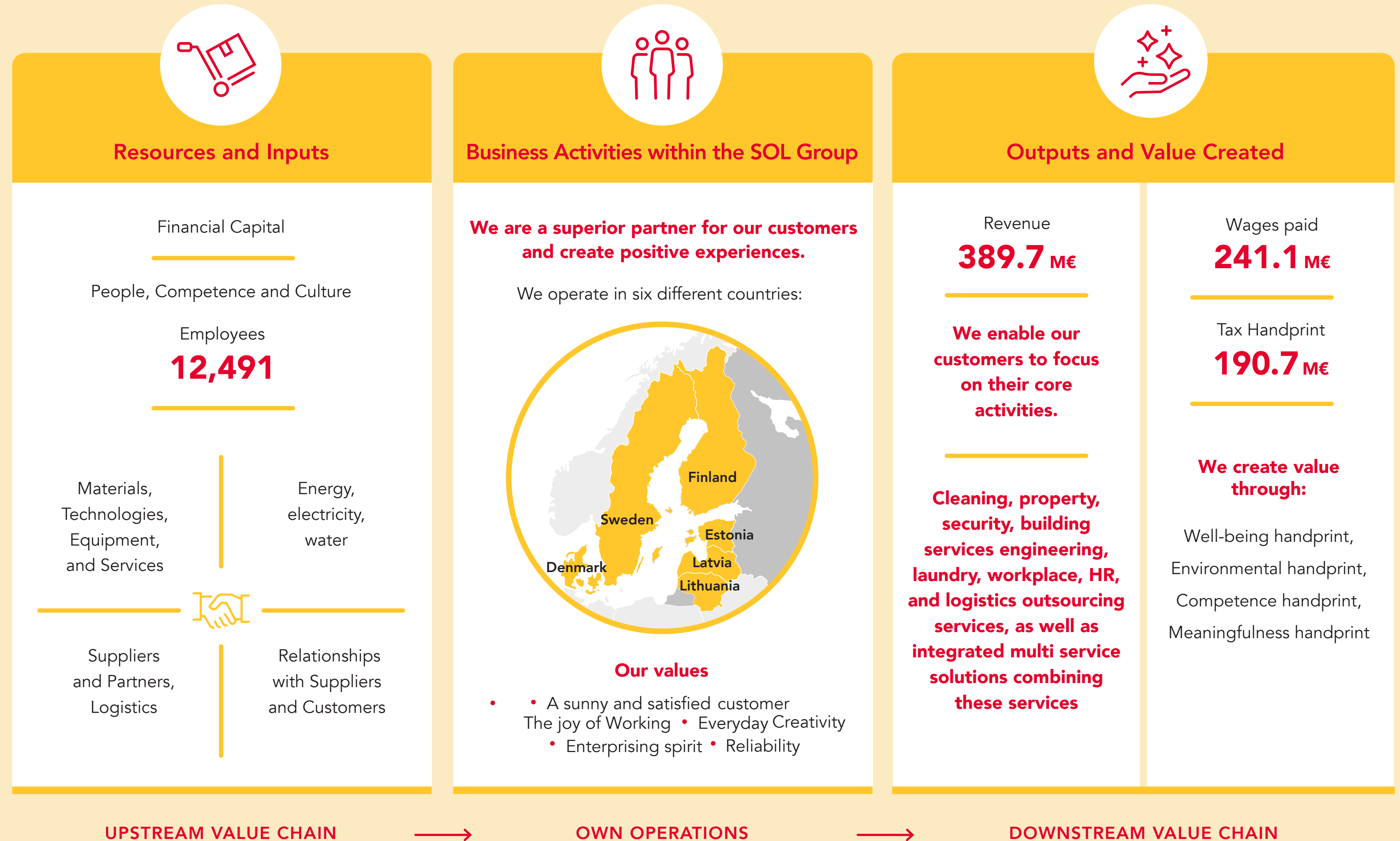
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# Value Creation of the SOL Group





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**Interests and views of stakeholders SBM-2**

Stakeholder	Means and Purpose of Interaction	Stakeholder Views	Impact on Operations and Strategy
<b>Customers</b>	Regular meetings are held (monthly or at least 1–2 times per year) to review operational performance and development needs, as well as to discuss potential changes, including those related to sustainability topics.	Changing needs and requirements are addressed by providing high quality and consistent services in line with customer classifications and by developing SOL's own operations to respond to evolving expectations.	One of the Group's core values is "A Cheerfully Satisfied Customer." The Group's strategy recognises the importance of customer satisfaction, needs, and views for business success. Customer feedback is utilised by responding to new expectations, developing business operations, and improving processes to address identified shortcomings.
<b>Employees</b>	Employee engagement is carried out in accordance with company specific co operation models through regular employee representative days, the purpose of which is to improve information flow between the employer and employees.  The Group's Executive Management Team includes employee representatives from various SOL companies and employee groups. The management team meets twice a year.  Employee satisfaction is measured through the Ilopuntari survey, which is planned and implemented annually.	Key employee interests and needs relate to professional development, employee well being, and occupational health and safety, as well as flexible working arrangements and a supportive and respectful work culture.	Based on employee feedback, the Group focuses particularly on improving well being, job satisfaction, and occupational safety.  Good practices are shared, and the Group actively learns from other companies, monitors changes in the operating environment, and develops operations in cooperation with industry stakeholders.
<b>Suppliers</b>	Annual meetings are held with key suppliers to discuss needs, potential impacts, and opportunities for improvement, with a focus on enhancing information flow.	Supplier relationships are based on long term, trust based cooperation, and business development is pursued through partnership oriented approaches.	Feedback received from suppliers is utilised in the development of procurement practices.
<b>Owners</b>	Owner entrepreneurs lead the boards of the SOL Group companies and participate, among other bodies, in the sustainability working group as well as development and management teams.	The owners' voice is reflected in the company's operations.	As a family owned group, the companies operate in line with the owners' intentions and strategic guidelines.
<b>Public Sector</b>	The public sector has a significant impact on SOL's business both directly (customers, procurement) and indirectly (regulation, labour market agreements, supervision)	SOL engages in continuous dialogue with public sector stakeholders, particularly through operational cooperation, procurement processes, market dialogues, and cooperation with authorities. The objective is to ensure high quality and legally compliant service delivery and to jointly develop solutions	Public sector expectations and regulation guide SOL's operations towards more transparent, ethical, and well controlled processes, thereby strengthening risk management and sustainability governance structures. They also influence strategic priorities, such as the development of employee competencies, renewal of service models, and the achievement of environmental and circular economy objectives.
<b>Trade Unions and Advocacy Groups</b>	The company is represented in several industry and business associations, the most significant of which include Property Employers, the Family Business Network, the Confederation of Finnish Industries, and the Finnish Chamber of Commerce.	Ensuring and developing the operating conditions of the industry and family owned businesses.	Sharing good practices and learning from other companies, monitoring the operating environment, and jointly developing activities with industry stakeholders.

During 2025, no significant changes were made to the strategy or business model as a result of stakeholder engagement. A previous stakeholder analysis was conducted in 2023, and an updated, more comprehensive analysis will be carried out during 2026.

SOL does not currently plan measures that are likely to have a material impact on stakeholder relationships or stakeholders' views. The management of the Group companies engages with stakeholders regularly and continues to inform other governance bodies of stakeholders' views through regular meetings.

**Interests and Views of Own Workforce S1-SBM-2**

The views of SOL's own workforce are regularly considered, and their rights are taken into account in the development of the strategy and business model. The methods through which SOL engages in dialogue with its own workforce are described in more detail in section S1 2.



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**Material impacts, risks, and opportunities and their interaction with strategy and business model SBM-3**

Sustainability topic	Description	Nature of impact, risk, or opportunity	Value chain location	Time horizon	
<b>Environment</b>					
E1	Climate change mitigation	The majority of greenhouse gas emissions arise from service operations due to employee commuting. After commuting, the largest sources of emissions are procurements, i.e. purchased goods and services.	Actual negative impact	Own operations	Short term
E1	Climate change adaptation	In property, staffing, and logistics services, extreme weather events have been identified as having a potential impact on working conditions.	Potential negative impact	Own operations	Medium term
E1	Energy	The services provided require energy use, which increases the Group's greenhouse gas emissions and energy costs. Efforts have been made to reduce greenhouse gas emissions and energy consumption by tightening energy efficiency requirements in the procurement criteria for machinery and equipment, as well as through more energy efficient use of equipment in operations.	Actual negative impact	Own operations	Short term
E5	Resource inflows	In laundry and cleaning services, products are used that place a burden on the environment, particularly when their use is not optimised. In addition, microfibre products and textiles may release microplastics during washing, resulting in negative environmental impacts.	Actual negative impact	Own operations	Short and medium term
E5	Resource outflows	Maintenance and repair of equipment reduces waste generation and the consumption of natural resources. The use of recycled textiles, reusable bags, and recycled materials reduces environmental impacts, while water circulation systems in laundries mitigate environmental harm.	Actual positive impact	Own operations	Short and medium term
E5	Waste	Waste is generated in SOL's own operations. In cleaning services, reusable sacks have been introduced for dry waste where possible. In laundry services, hanger related waste has been significantly reduced. However, distillation waste continues to be identified as a challenge in laundry operations.	Actual negative impact	Own operations	Short term
E5	Waste	A good reputation in waste management represents an opportunity for the Group. Hazardous waste is handled appropriately, and as a large operator with extensive expertise, the company can also support its customers. At customer sites, waste collection and sorting are carried out using the resources available on site; however, through the Group's own operations and training activities, it is possible to promote and enable the necessary improvements.	Opportunity	Own operations	Long term



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Sustainability topic		Description	Nature of impact, risk, or opportunity	Value chain location	Time horizon
<b>Social</b>					
S1	Working conditions	The majority of the Group's employees perform physically demanding work, which exposes them, for example, to musculoskeletal disorders. In some tasks, an increased sense of insecurity has been identified when work is performed alone. The continuity of employment relationships, including the objective of offering permanent employment contracts to as many employees as possible and entering into fixed term contracts only on justified grounds, is important for ensuring stability for both the company and its	Actual negative impact	Own operations	Short term
S1	Working conditions	Efforts are made to maintain a good balance between employees' work and private life; however, the timing of cleaning work, for example, can at times create challenges, and employees do not always have the opportunity to influence these schedules. Employees' needs related to, for example, family situations or studies are taken into account to the extent possible.	Actual positive impact	Own operations	Short term
S1	Working conditions	With regard to employment security, the most important aspects identified are compliance with labour legislation, the provision of occupational health care and insurance coverage for all employees, and cooperation with labour market organisations.	Actual positive impact	Own operations	Short term
S1	Equal treatment and equal opportunities for all	The Group applies equality in the treatment and remuneration of employees, and equal pay is provided for equal work regardless of gender. Particular attention is paid to companies where the gender distribution is unbalanced.	Actual positive impact	Own operations	Short term
S1	Equal treatment and equal opportunities for all	The Group invests in employee training and onboarding, as a skilled and motivated workforce is essential to service based business operations. Employee career paths are monitored within the companies, and employees are encouraged to pursue further education. A risk has been identified that training may not always be available in an appropriate language for all employees due to the multicultural nature of the Group's workforce.	Risk	Own operations	Medium term
S1	Equal treatment and equal opportunities for all	The Group has established a Code of Conduct for employees, and violence or harassment is not tolerated. However, a significant share of work is carried out at customer sites, and a risk has been identified that not all misconduct may be detected. Diversity is promoted within the Group where possible, and many Group companies employ individuals from diverse backgrounds. Where feasible, subsidised employment is also utilised. Group employees are visible at customer premises and contribute to diversity in those environments. At the same time, challenges related to advancing diversity have been identified, as language barriers and the physical demands of certain tasks limit recruitment in some roles.	Risk	Own operations	Medium term
S4	Impacts on consumers and/or end-users related to information	Property, cleaning, and laundry services enhance the safety and health of customers and end users. However, risks to consumers and end users have been identified in service delivery, for example, due to the use of large machinery in property maintenance and potential slipperiness caused by water and cleaning agents used in cleaning services. These risks are mitigated through appropriate working methods.	Actual positive impact	Downstream value chain	Short term



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Sustainability topic	Description	Nature of impact, risk, or opportunity	Value chain location	Time horizon	
<b>Social</b>					
S4	Personal safety of consumers and/or end-users	Real estate, cleaning, and laundry services increase the safety and health of customers and end-users. Risks to consumers and end-users have been identified in service delivery, for example, due to the use of large machines in property maintenance and potential slipperiness caused by water and detergents used in cleaning services. Risks are minimised through appropriate working methods.	Risk	Downstream value chain	Short term
S4	Social inclusion of consumers and/or end-users	The consumers and end users of the Group's services represent a highly diverse group, as services are provided broadly to a wide range of organisations and environments. For this reason, adherence to appropriate working practices and employees' conduct at customer sites is essential to ensure that consumers and end users are duly considered in service delivery. Appropriate and responsible marketing of services further contributes to the reputation of the Group as a trustworthy company.	Actual positive impact	Downstream value chain	Medium term
<b>Governance</b>					
G1	Corporate culture	A strong corporate culture based on shared values and a positive view of people, in which diversity is valued, contributes to the well being of both employees and other stakeholders.	Actual positive impact	Own operations	Short term
G1	Corporate culture	A risk of conduct that is inconsistent with the company's corporate culture has been identified and is mitigated through leadership by example and training. Inconsistencies in corporate culture may result in negative impacts on employee well being and the customer experience.	Risk	Own operations	Short term
G1	Protection of whistle-blowers	Misconduct could result in significant reputational damage, and the Group recognises the materiality of the human related risks associated with misconduct. Preventive measures include the implementation of guidelines and appropriate training. Despite these measures, the risk that misconduct may still occur has been acknowledged. A whistleblowing channel is in place for reporting misconduct; however, the Group has identified a need to further develop its practices related to the prevention, detection, and handling of potential misconduct.	Risk	Own operations	Short term

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**Impacts, Risks, and Opportunities related to the Business Model, Value Chain, Strategy, and Decision Making**

SOL's business is centred on its workforce, and the materials and equipment used in service delivery, and its operations generate emissions. The key impacts relate to the availability of labour, occupational safety and working conditions, the safety and quality of customer premises, the use and life cycle of materials and equipment, as well as energy consumption and emissions. These impacts continuously shape SOL's business model towards more cost efficient and circular economy oriented practices, safer and higher quality service processes, and lower emission solutions.

Anticipated future impacts, such as extreme weather conditions caused by climate change, affect work planning, equipment, and workwear, while tightening regulation and increasing customer expectations increase the need to develop solutions that support circular economy principles and low emission operations. In addition, changes in the workforce structure highlight the importance of training and employee well being.

Within SOL's value chain, impacts are particularly related to the working conditions and ethical conduct of subcontractors, as well as to material flows and product life cycles. Further impacts relate to the use of chemicals, the energy efficiency of machinery and equipment, the safety and healthiness of customer

premises, and the cleanliness of end users' textiles. Risks arising from the value chain include, among others, the implementation of employment terms, the level of training and competence, security of supply, and compliance with sustainability requirements.

The identified impacts guide the Group's strategic priorities. SOL is developing its climate actions to reduce emissions from its operations and to increase the share of low emission service solutions. Expected future impacts include increasing the use of recycled and bio based materials, setting requirements for subcontractors, auditing them, and responding to growing pressure to reduce the carbon footprint of the supply chain. From a workforce perspective, well being and competence development are addressed through investments in training, onboarding, occupational health care, and occupational safety. In addition, the Group's governance takes into account ethical business conduct, clear whistleblowing practices, and the prevention of corruption.

SOL has not made, nor is it planning to make, direct changes to its strategy or business model as a result of these impacts. However, the Group has responded to the identified impacts through various measures, which are described in more detail in sections S1, E1, E5, and G1.



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**Link Between Material Impacts and the Strategy and Business Model**

Impacts, risks, and opportunities are directly linked to SOL's strategy and business model. SOL's service production is partly based on mobility, machinery, and energy consumption, as well as on the use of various materials in service delivery.

In laundry services, water and energy consumption and their monitoring are particularly significant. Employees in property services work in environments exposed to weather conditions, which increases the impacts of climate change on working conditions.

Climate related impacts steer the strategy towards low emission services, improved energy efficiency, optimisation of equipment, and commitment to emission reduction targets. Circular economy is one of the Group's strategic focus areas and guides the procurement of more sustainable and longer lasting equipment, the reduction of single use products, and the development of solutions based on circular economy principles.

SOL is also a significant employer. Service delivery is largely based on employees' physical work at customer premises, which makes workload, ergonomics, lone working, and occupational health risks key factors for competitiveness and service quality. Workforce well being and availability, as well as the safety of customers and employees, are critical, and ethical conduct and transparent governance form an important part of the Group's strategic priorities and competitiveness. SOL operates in several countries and at thousands of customer sites, where ethical business

practices, transparency, and the treatment of employees are emphasised. In addition, SOL is involved in material impacts, risks, and opportunities through both its own operations and its value chain business relationships, such as subcontracting, suppliers, transport and logistics partners, and customers.

The largest suppliers and subcontractors are assessed in accordance with sustainability criteria where possible, and operating practices will be further developed in 2026 in connection with the preparation of the Group's procurement policy.

**Financial Effects of Material Risks and Opportunities**

Material risks and opportunities may have financial impacts on the Group's cash flow, financial performance, and financial position. At present, SOL is not aware of material risks that are expected to materialise during the next reporting period. SOL has not carried out a quantitative business resilience analysis related to sustainability matters.

**Changes Compared to the Previous Reporting Period and Reporting of Results**

The double materiality assessment was finalised across the entire Group in 2025, complementing the assessment initiated in 2024. In the 2024 sustainability report, the results of the double materiality assessment were presented for the Finnish companies, whereas this report covers the assessment at the Group level. No other changes compared to the previous reporting period have been identified.

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## Description of the processes to identify and assess material impacts, risks, and opportunities IRO-1

During 2024–2025, SOL carried out a double materiality assessment to identify and assess the impacts, risks, and opportunities related to the Group's sustainability matters. All Group companies and operating areas were involved in the assessment. Company specific findings were used to form a coherent Group level overall view of material impacts, risks, and opportunities.

The assessment was conducted using the double materiality assessment framework developed under the ESRS standards and took into account the list of sustainability matters set out in ESRS 1 General Information, AR 16. It was assumed that the Group's companies do not have material deviations from this list arising from their industry or processes. Sustainability matters that were not related to SOL's business activities or value chain were excluded from the assessment.

The methodology included several review rounds and assessment phases and drew on the expertise of key internal stakeholders as well as an external expert. The process was carried out by an external consultant, who designed the assessment process, guided its implementation, and participated in the validation of the results.

### Decision Making Process and Internal Control

Internal control related to the decision making process was ensured by involving a group of key personnel from SOL's operations in different countries in both the quantitative assessment and the workshops, and by leveraging the expertise of an external consultant. In addition, SOL's top management approved the process prior to its initiation. Key representatives from the country organisations participated in the work in their respective countries and subsequently in a joint Group level workshop.

Final decision making responsibility rested with sustainability management, as well as country manage-

ment and business management. The double materiality assessment is updated as needed, for example, in the event of significant changes such as entry into new markets, regulatory changes, or expansion of operations. In addition, potential update needs related to impacts, risks, and opportunities are reviewed annually.

The material impacts, risks, and opportunities identified have been integrated into the Group's sustainability programme, and based on these, actions, targets, and metrics have been defined. Sustainability related risks have been partially incorporated into the Group's risk management system, and risk management will be further developed to better take sustainability risks into account during 2026.



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## The Assessment Was Conducted in the Following Phases

### 1. Initial Screening and Definition of the Value Chain

The process was based on the double materiality assessment conducted for the Finnish companies in 2024, the results of which were used as the baseline assumption for the Group wide materiality analysis.

The assessment carried out for the Finnish companies was expanded to cover all Group companies in autumn 2025, based on the assumption that the Group's value chain is largely similar across countries. For the assessment, the Group's operating environment was reviewed, and representatives of different stakeholder groups were engaged. The operating environment review and stakeholder engagement were carried out locally in Finland and were not reassessed separately on a country by country basis. The Group's value chain description was defined as part of this phase.

### 2. Identification and Assessment of Impacts

The impacts previously identified at the Finnish level formed the so called long list of impacts, which was used as the baseline assumption also for international companies. International companies were given the opportunity to add country specific impacts; however, no additional impacts were identified.

The assessment of impacts was based on four criteria:

- Severity: the seriousness or very serious nature of the consequences of the impact
- Scope: the number of people affected or the extent of the environmental area impacted
- Irremediability: the difficulty of restoring the situation to its original state; this criterion was considered only for negative impacts
- Likelihood: the probability of the impact occurring

In addition, for each impact, it was determined whether the impact was positive or negative, potential or actual, and at which stage of the value chain the impact was most pronounced.

The time horizons applied in the assessment were:

- Short term: less than 1 year
- Medium term: 1–5 years
- Long term: more than 5 years

Impacts were prioritised using the following scale:

- Very significant
- Significant
- Important
- Not material

All impacts were scored using a scale of 1–5. A threshold value of 3.5 was applied: if either the likelihood or severity exceeded this threshold, the impact was considered material.

The assessment placed particular emphasis on those Group operations, parts of the value chain, and geographical areas where the risk of adverse impacts is highest. The process did not assess all Group operations with equal weighting but focused on areas where the potential or severity of impacts on people and the environment is most pronounced.

SOL has not yet defined a dedicated human rights due diligence process, but the Group is committed to establishing such a process during 2026. As a comprehensive human rights risk assessment has not yet been carried out, potential and actual impacts and risks affecting people and the environment were identified and assessed at a high level as part of the double materiality assessment.

In SOL's double materiality assessment, impacts (on people and the environment) and dependencies (such as natural resources, work-

force, suppliers, and customers) were analysed in parallel with financial risks and opportunities. The process was designed so that, for each impact and dependency, the potential financial implications and their linkage to the Group's business were also assessed.

### 3. Identification and Assessment of Financial Risks and Opportunities

Financial risks and opportunities were identified across the entire value chain using the sustainability topics listed in the ESRS standards. Each risk and opportunity was assessed using the following criteria:

- Likelihood: the probability of the risk or opportunity materialising
- Magnitude: the scale of the potential financial impact
- Time horizon: whether the risk or opportunity is expected to materialise in the short, medium, or long term
- Irremediability: the difficulty of financially mitigating the risk

The same time horizons and scoring scale were applied as in the impact assessment, and the same threshold value of 3.5 was used. Sustainability related risks were prioritised using the same approach as other business risks; however, their relative importance increases when they directly affect employee safety, customer safety, the Group's reputation, or business continuity. The assessment considered, among other factors, cost impacts, risks related to service quality, reputational impacts, and potential sanctions or contractual consequences.

### 4. Key Personnel Workshop

The quantitative assessment was complemented by a workshop involving all Group companies (Finland, Sweden, Denmark, and the Baltic countries) and an external expert. During the

workshop, the numerical results of the impacts, risks, and opportunities were reviewed, differences between countries were compared, and the strategic relevance of the impacts was discussed. Impacts were classified using a four level scale (very significant – not material), and the final Group level prioritisation was defined. The prioritisation took into account the likelihood of impacts materialising in different countries and the fact that a financially significant impact in a single country may be material at the Group level.

The underlying assumption was that a joint workshop discussion would enable Group level consistency and reduce country specific variation in assessments.

### 5. Group Level Prioritisation

Based on the results of both the quantitative assessment and the workshop, a final Group level list of material impacts, risks, and opportunities was established. The final outcome was derived by combining country level numerical averages, expert discussions, and a shared Group level perspective on the severity and likelihood of impacts, risks, and opportunities.

Following the process, impacts considered material at the Group level were those that were:

- High in severity and/or likelihood,
- Significant in scope,
- Central to the value chain,
- Recurrent across countries, and
- Strategically significant for the business.



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## Stakeholder Engagement

In SOL's double materiality assessment, stakeholder views were taken into account, particularly those of stakeholder groups that are directly affected by the impacts in practice, such as employees, value chain actors, customers, and end users. As part of the process, sustainability representatives from the Group's operating countries were consulted. These representatives participated in a pre assignment, a Group level workshop, and follow up meetings related to the process. This ensured that impacts were assessed from the perspective of individuals who are close to day to day operations and who have an understanding of both employee and customer conditions.

In addition, discussions and feedback received from customers were considered as part of the process. This supported the identification of risks, for example, related to safety, service quality, and data protection. The process also took into account impacts, risks, and opportunities related to subcontractors' working conditions by directly consulting both subcontracting representatives and SOL's own supervisors and service managers.

### Process for Identifying Topic Specific Impacts, Risks, and Opportunities

#### Climate Change (E1)

All climate change related impacts, risks, and opportunities were identified and assessed using the same approach described in subsection IRO 1. Impacts related

to greenhouse gas emissions were assessed using the results of the 2024 emissions calculation. For 2025, emissions data are reported in section E1 6. SOL has not assessed climate related physical risks or transition risks in the upstream or downstream value chain.

#### Pollution (E2)

In addition to the double materiality assessment process, SOL has not reviewed its sites or business activities to identify actual or potential pollution related impacts, risks, or opportunities in parts of its operations or value chain. No pollution related impacts on communities have been identified, and no stakeholder consultations related to pollution have been conducted.

#### Water and Marine Resources (E3)

In addition to the double materiality assessment, SOL has not screened its sites or business activities to identify actual or potential impacts, risks, or opportunities related to water and marine resources in its operations or value chain. No negative impacts on communities related to water or marine resources have been identified, and no stakeholder consultations related to these topics have been conducted.

#### Biodiversity and Ecosystems (E4)

The identification of material impacts, risks, and opportunities related to biodiversity and ecosystems

has followed the same approach as described in section IRO 1. The Group does not have sites located in or near areas that are sensitive in terms of biodiversity. At present, SOL has not assessed physical or transition risks related to biodiversity and ecosystems. No negative impacts on communities related to biodiversity and ecosystems have been identified, and no stakeholder consultations related to these topics have been conducted.

#### Resource Use and Circular Economy (E5)

The identification of material impacts, risks, and opportunities related to resource use and the circular economy has followed the same approach as described in section IRO 1. SOL has not screened its assets or operations as part of the double materiality assessment process. No consultations with communities affected by these impacts have been conducted.

#### Business Conduct (G1)

In identifying impacts, risks, and opportunities related to business conduct, the assessment has taken into account the Group's operations as a whole, including all countries of operation, industry specific characteristics, and the structure of the business. These aspects are described in more detail in section SBM 1.



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Disclosure requirements in ESRS covered by the company's sustainability statement IRO-2

Standard	Disclosure requirement	Disclosure requirement name	Location in Report
<b>ESRS 2 General Information</b>			
ESRS 2	BP-1	General basis for preparation of sustainability statements	ESRS 2 – General Information
ESRS 2	BP-2	Disclosures in relation to specific circumstances	ESRS 2 – General Information
ESRS 2	GOV-1	The role of the administrative, management, and supervisory bodies	ESRS 2 – General Information
ESRS 2	GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management, and supervisory bodies	ESRS 2 – General Information
ESRS 2	GOV-3	Integration of sustainability-related performance in incentive schemes	ESRS 2 – General Information
ESRS 2	GOV-4	Statement on due diligence	ESRS 2 – General Information
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ESRS 2	SBM-1	Strategy, business model, and value chain	ESRS 2 – General Information
ESRS 2	SBM-2	Interests and views of stakeholders	ESRS 2 – General Information
ESRS 2	SBM-3	Material impacts, risks, and opportunities, and their interaction with strategy and business model	ESRS 2 – General Information
ESRS 2	IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	ESRS 2 – General Information
ESRS 2	IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statements	ESRS 2 – General Information
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<b>S1 Own Workforce</b>			
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S1	S1-2	Processes for engaging with own workers and workers' representatives about impacts	S1 – Own Workforce
S1	S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	S1 – Own Workforce

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Strategy, business model, and value chain

Interests and views of stakeholders

► **Material impacts, risks, and opportunities and their interaction with strategy and business model**

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Standard	Disclosure requirement	Disclosure requirement name	Location in Report
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S1	S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	S1 – Own Workforce
S1	S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	S1 – Own Workforce
S1	S1-6	Characteristics of the undertaking's employees	S1 – Own Workforce
S1	S1-8	Collective bargaining coverage and social dialogue	S1 – Own Workforce
S1	S1-9	Diversity metrics	S1 – Own Workforce
S1	S1-13	Training and skills development metrics	S1 – Own Workforce
S1	S1-14	Health and safety metrics	S1 – Own Workforce
S1	S1-16	Compensation metrics (pay gap and total compensation)	S1 – Own Workforce
S1	S1-17	Incidents, complaints, and severe human rights impacts	S1 – Own Workforce
<b>G1 Business Conduct</b>			
G1	G1-1	Corporate culture and business conduct policies	G1 – Business Conduct
G1	G1-2	Management of relationships with suppliers	G1 – Business Conduct
G1	G1-3	Prevention and detection of corruption and bribery	G1 – Business Conduct
G1	G1-4	Confirmed incidents of corruption or bribery	G1 – Business Conduct
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G	G1-6	Payment practices	G1 – Business Conduct



# Environmental responsibility



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# Climate Change

## Transition plan for climate change mitigation E1-1

SOL is committed to setting science-based short- and long-term targets to reduce greenhouse gas emissions in line with the Science Based Targets initiative (SBTi) during 2026. SOL has not prepared a transition plan for climate change mitigation.

## Policies related to climate change mitigation and adaptation E1-2

SOL's environmental policy is defined in Finland within the management system, which, with respect to environmental policy, is based on the ISO 14001 standard. The companies in the Baltics and Sweden are ISO 14001 certified. No separate policy specifically addressing climate change mitigation or climate change adaptation has been established.

## Actions and resources in relation to climate change policies E1-3

SOL has developed and implemented measures across its companies that focus on climate change mitigation and adaptation.

### Actions

#### Development of low-emission services

- In 2025, SOL developed a service-specific carbon footprint calculation tool that enables the calculation of the carbon footprint of services provided to customers. This makes it possible to calculate the carbon footprint of SOL's cleaning services, property services, and laundry services in Finland on a customer- or site-specific basis.

#### Environmental audits

- SOL carries out regular environmental audits at customer sites to help ensure that environmental impacts are addressed and to identify areas for improvement related to environmental measures. In 2025, SOL carried out a total of 2,274 environmental audits in Finland.

#### Emissions monitoring and reporting (Scopes 1–3)

- The GHG emissions calculation covers the emission sources that are material to the operations of all group companies, and the calculation is carried out in accordance with the GHG Protocol. The boundaries for the 2025 calculation have been defined so that 2025 serves as the base year for comparison for SBTi targets.
- In 2025, SOL's total emissions were 19,961 tCO<sub>2</sub>e (location-based) and 20,021 tCO<sub>2</sub>e (market-based). Going forward, 2025 will serve as the baseline year for carbon footprint accounting. The most significant emission sources were purchases and commuting.

#### Commitment to the Science-Based Targets initiative

- During 2025, SOL committed to setting climate targets aligned with the Science-Based Targets initiative, with the aim of having the targets validated by the end of 2026.

#### Improving energy efficiency and use of energy-efficient equipment

- Energy efficiency is included among the procurement criteria for machinery and equipment.
- In laundries, warm water is recovered from the cooling of chemical washing and reused in water-based washing.
- Laundries use water- and energy-efficient washing machines and water recirculation systems.
- Electricity supply contracts have been switched to low-emission alternatives, with the aim of achieving group-wide coverage.

#### Reducing emissions from transportation

- Route optimisation
- Optimisation systems used by logistics partners
- Deployment of electric and low-emission vehicles.
- In 2025, SOL further developed the calculation of transport emissions to improve the overall view of emissions. Direct emissions data were collected from logistics partners; where possible, the calculation shifted from spend-based approaches to kilometre-based estimates; and where transport costs are included in the price of purchased goods, efforts were made to separate production emissions from transport emissions.

These measures apply to both Finnish companies and international companies. The implementation of these actions has not required significant operational or capital expenditure.



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**Outcomes of actions**

**Scope 1 & 2: emissions from own operations**

- Scope 1 emissions decreased by 4% compared to 2024. Most emissions arose from fuel consumption in owned vehicles and work machinery. The decrease is attributable to lower overall energy consumption and increased use of HVO fuel.
- Scope 2 (market-based) emissions increased by 39%. This was driven by energy consumption being estimated at 89% higher than in 2024. Emissions did not increase proportionally, due to a higher volume of guarantees of origin for renewable energy and a lower electricity generation emission factor in Finland.
- Scope 2 (location-based) emissions increased by 149%. This was due to a methodological change: in 2025, location-based emissions were calculated for district heating for the first time using Finland's average district heating network emission factor.

**Scope 3: indirect emissions**

- Scope 3 emissions are not comparable to 2024. This is because the calculation included SOL's international companies for the first time. In addition, upstream emissions from energy production were included for the first time, increasing the absolute emissions total.
- The most significant emission source is purchased products and services, and the second most significant source is employee commuting.

**Targets related to climate change mitigation and adaptation E1-4**

The Group has set targets related to climate change mitigation and adaptation. Under the sustainability programme of the Finnish companies, the target is to reduce emissions by 20% by 2027 compared with the 2024 level. This emissions reduction target will, however, be refined during 2026, as SOL has committed to setting science-based emissions reduction targets by the end of 2026. Going forward, 2025 will serve as the baseline year for emissions reduction actions.

**SOL has also set the following targets in Finland related to reducing emissions from work machinery and vehicles:**

Target	Metric	Performance 2025
Increase the procurement of electric work machinery and vehicles, and purchase only Euro 6 emission-class vehicles. By 2027, 50% of company cars will be fully electric, and 15% of operational/production vehicles will be fully electric.	Number of electric machines and vehicles procured	37 electric cars procured / target 78 cars
All diesel-powered cars and work machinery use renewable diesel (MyDiesel). The target is 100% renewable diesel use by 2027 (excluding SOL Kiinteistöpalvelut Oy and Ruka 911 Kiinteistöpalvelut Oy).	Liters of renewable diesel versus conventional diesel	Renewable diesel consumption 44,378.61 litres / Conventional diesel consumption 837,833.20 litres. Renewable diesel share of total diesel 5%.



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**Energy Consumption and Mix E1-5**

This section describes energy consumption data related to SOL's own operations.

	2024	2025
<b>Fuel consumption (MWh)</b>		
Coal and coal products	-	0
Crude oil and petroleum products	-	11,766
Natural gas	-	33
Other fossil sources	-	0
Purchased or acquired electricity, heat, steam, and cooling from fossil sources	-	6,712
<b>Total fossil energy consumption (MWh)</b>	<b>16,616</b>	<b>18,510</b>
Share of fossil energy sources of total consumption (%)	91%	85%
<b>Total nuclear-based energy consumption (MWh)</b>		
Share of nuclear energy of total consumption (%)	-	1%
Renewables, including biomass	-	426
Purchased or acquired electricity, heat, steam, or cooling from renewable energy sources	1,633	2,699
Self-generated renewable energy other than fuel-based energy	-	5
<b>Total renewable energy consumption (MWh)</b>	<b>1,633</b>	<b>3,129</b>
Share of renewable energy of total consumption (%)	9%	14%
<b>Total energy consumption: fossil and renewable energy sources (MWh)</b>	<b>18,249</b>	<b>21,889</b>

**Calculation principles for energy consumption data**

Energy consumption data are based on electricity consumption reported by SOL's companies, including electricity used in offices and other premises, as well as electricity used for electric vehicles. The majority (91%) of total electricity consumption is based on actual metered readings in kilowatt-hours. For sites where no reported data were available for 2025, consumption has been estimated using the company's average consumption and the floor area of the relevant site.

For district heating and ground-source heating, some data are reported based on actual consumption, and some are based on estimates, such as national averages. For sites that did not report consumption but used district heating, consumption has been estimated based on actual values and floor area.

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**Gross Scopes 1, 2, 3, and Total GHG emissions E1-6**

This section describes SOL's total greenhouse gas emissions.

	2024	2025	Change
<b>Scope 1 – Greenhouse gas emissions</b>			
Scope 1 gross greenhouse gas emissions (tCO <sub>2</sub> e)	2,680	2,570	-4%
Share of emissions from regulated emissions trading schemes (Scope 1)	0%	0%	
<b>Scope 2 – Greenhouse gas emissions</b>			
Location-based (tCO <sub>2</sub> e)	331	824	149%
Market-based (tCO <sub>2</sub> e)	635	884	39%
<b>Total Scope 3 gross greenhouse gas emissions</b>			
Total gross Scope 3 greenhouse gas emissions (tCO <sub>2</sub> e)	(16,609*)	16,567	
1 Purchased goods and services	(7,702*)	8,457	10%
1 Cloud services and data centre services	-	407	-
2 Capital goods	(930*)	759	-18%
3 Fuel- and energy-related activities (not included in Scope 1 or 2)	-	1,106	-
4 Upstream transportation and distribution	(146*)	671	360%
5 Waste generated in operations	(1,260*)	245	-81%
6 Business travel	(515*)	678	32%
7 Employee commuting	(5,474*)	4,213	-23%
8 Upstream leased assets	(556*)	23	-96%
15 Investments	-	8	-
<b>Total greenhouse gas emissions</b>			
Total GHG emissions, location-based (tCO <sub>2</sub> e)	-	19,961	-
Total GHG emissions, market-based, (tCO <sub>2</sub> e)	-	20,021	-

\* The figures are not comparable to the prior reporting period due to an expanded and refined calculation methodology.



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Revenue-based Greenhouse Gas Intensity	2024	2025	Change
Location-based total greenhouse gas emissions relative to revenue (tCO <sub>2</sub> e / EUR)	(52,2*)	51.2	-2%
Market-based total greenhouse gas emissions relative to revenue (tCO <sub>2</sub> e / EUR)	(53,0*)	51.4	-3%
Revenue used to calculate greenhouse gas intensity (MEUR)	-	389.7	-

\* The figures are not comparable to the prior reporting period due to an expanded and refined calculation methodology.

Biogenic emissions	2025
Scope 1	620.85
Scope 2	941.05
Scope 3	41.06

**Basis for the calculation of greenhouse gas emissions**

The calculation covers all emission sources that are material to the operations of SOL's Finnish companies (Scopes 1–3), including all subsidiaries, as well as all international companies.

Emissions are categorised into direct and indirect emissions (Scopes 1–3). More detailed input data used in the calculation are presented below.



**Scope 1**

This emissions category includes fuel consumption from owned vehicles and work machinery, steam produced using liquefied petroleum gas, and electricity generated by the company's own solar panels. Emissions from owned vehicles and work machinery have been calculated based on the litres of fuel purchased. Unless otherwise stated, petrol and diesel are assumed to be average biofuel blends.

Where companies have reported consumption of Neste MY HVO diesel, supplier-specific emission factors have been applied. Biogenic emissions have been calculated separately, drawing on data reported by Statistics Finland in 2025. Energy conversions for fuels are based on fuel properties reported by Statistics Finland.

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**Scope 2**

Energy consumption data are based on electricity consumption reported by SOL's companies, including electricity used in offices and other premises, as well as electricity used for electric vehicles. The majority (91%) of total electricity consumption is based on actual metered readings in kilowatt-hours. For sites where reported data were not available for 2025, consumption has been estimated using the company's average consumption and the floor area of the relevant site.

For district heating and ground-source heating, some data are reported based on actual consumption, and some using estimated kWh values, such as national averages. For sites that did not report consumption but used district heating, consumption has been estimated based on actual values and floor area. In some cases, companies share office premises. Where possible, emissions and consumption have been allocated in proportion to revenue; for example, SOL Henkilöstöpalvelut and SOL Logistiikkapalvelut allocate consumption at 67% and 33%, respectively. In other cases, consumption is reported under the company that provided the data. Several sites have reported purchasing renewable energy, and some companies have provided Guarantees of Origin (GoO) centrally. In the calculation, it is assumed that sites holding GoO certificates have zero emissions at the combustion stage when emissions are reported on a market-based basis. For sites where GoO certificates are not

available, emission factors in line with the national residual mix have been applied. For location-based reporting, national electricity grid averages have been used as the basis for calculating emissions.

**Scope 3**

Other indirect emissions cover all emission sources that are material to SOL's business operations:

**1 Purchased goods and services:** This category includes all goods and services purchased during the year, including, for example, purchases of chemicals and other materials, licences for software services, water consumption, and contracted external labour. Only purchases for which SOL is the end user are included. Purchases related to deliveries made to customers are excluded from this category. Some emissions could be reported directly using emissions data provided by suppliers. Where supplier-specific emissions data were not available, emissions were calculated based on kilograms or litres using appropriate emission factors. Kiilto provided product-specific emission factors, which were also partly used to calculate emissions from chemical purchases in other countries when emissions data were not available. Where supplier-specific information or kilogram/litre data were not available, a spend-based approach was applied.

The calculation is based on EPA emission factors adjusted using the 2022 inflation factor. In addition,

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currency conversions were applied for purchases in Denmark and Sweden.

Some degree of double-counting may occur within the category between spend-based calculations and activity-based (quantity-based) data reported on a volume basis. Spend-based emission factors also involve uncertainty, as they enable emissions to be assessed at a general level but do not capture product-specific differences.

**2 Capital goods:** This category includes purchases of fixed assets, such as vehicles, machinery, and equipment (e.g., cleaning and washing machines), furniture, as well as office refurbishments and other major renovations. Emissions for this category were calculated using activity-based data where available, by estimating emissions based on the number of units purchased. Where precise data on purchase volumes were not available, emissions were calculated using a spend-based approach.

Where information was not available to determine whether leased purchases relate to finance or operating leases, the lease was assumed to be an operating lease. In such cases, cradle-to-gate emissions (from cradle to factory gate) of the asset were not included in the calculations.

Some degree of double-counting may occur within this category between spend-based calculations and activity-based (quantity-based) data reported on a volume basis. Uncertainty is increased by the split between owned assets and leased assets for

purchased machinery and vehicles, which requires further clarification. Spend-based emission factors also involve uncertainty, as they provide an indicative, high-level view of emissions but do not reflect product-specific differences.

**3 Fuel- and energy-related activities (not included in Scope 1 or Scope 2):** This category includes emissions associated with the production and refining of fuels, as well as upstream emissions from the generation of purchased electricity and heat. Emissions have been calculated based on the energy quantities reported under Scope 1 and Scope 2 for all fuel and energy sources, excluding self-generated solar electricity.

Upstream emissions have been determined by applying appropriate emission factors to energy quantities (e.g., kWh, litres). As reliable public national emission factors are not available for all energy types, upstream emission factors published by the International Energy Agency (IEA) have been used in the calculations. These emission factors represent global averages and do not reflect country-specific differences, which reduces calculation accuracy; however, country-specific production mixes have been applied in deriving the factors. The calculation relies on Scope 1 and Scope 2 energy data and general emission factors, which may introduce uncertainty, particularly with respect to transmission and distribution losses.



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**4 Upstream transportation and distribution:** This category reports emissions related to upstream transportation and distribution in the value chain of goods and services. Emissions data were obtained from two suppliers: Skydda/Posti and Diversey (SOL Palvelut Oy). Primary data sources were used where supplier-specific emissions data were available directly from the supplier. Some emissions were calculated based on kilometres travelled; in these cases, the following assumptions were applied: a load factor of 50% and transport vehicles assumed to be vans with a maximum gross vehicle weight of 3.5 tonnes. Relevant emission factors were applied. Where kilometres travelled or supplier-specific emissions data were not available, emissions were estimated using a cost-based approach based on reported procurement expenditure. EPA emission factors for postal and freight services were used in the calculation.

Uncertainty arises where emissions are based on cost-based factors or where vehicle type and load factor are based on assumptions. Additional uncertainty arises because some logistics costs are embedded in the purchase price of goods, which makes it difficult to determine the true share of emissions attributable to logistics. Where the transport price per order was known, those costs were deducted from Category 1 emissions.

**5 Waste generated in operations:** Only limited consumption-based data were available for office waste; therefore, the calculation for this category is based on multiple estimates. The estimates are based on company-specific headcount and waste assessments provided by SOLEMO and SOL Henkilöstöpalvelut. International companies have produced their own waste amount estimates, and the related assumptions are set out in the data collection templates.

**6 Business travel:** Most of the data for this category is cost-based. Air travel costs could not be separated from other travel costs. To provide a conservative estimate, emissions were calculated using a worst-case assumption whereby all business travel that could not be further classified was assumed to be air travel. The assumed flight distances were reported in kilometres; in these cases, DEFRA emission factors were used. In other cases, EPA emission factors were applied.

**7 Employee commuting:** For Finnish companies, the emissions calculation for this category is based on a survey conducted in 2024 that identified the average annual commuting distance and the most common mode of transport. In 2025, the data were updated with new estimates of travel distance, and the calculation method was changed from a headcount-based approach to an estimate based on full-time equivalents (FTE), as this was considered

to better reflect reality, given that a significant share of employees are not full-time. For international companies, this category was reported for the first time, supported by a dedicated survey.

The greatest current uncertainty in this category relates to employee commuting distances, which are difficult to estimate where employees do not have a fixed office location, and work is performed across multiple sites. Estimates of daily travel distance vary significantly, ranging from tens of kilometres to several hundred kilometres. To reduce uncertainty, the estimates will be harmonised going forward.

**8 Upstream leased assets:** Energy used in leased offices, warehouses, and other leased premises is included in Scope 2. This category also includes energy consumption for housing leased for workforce accommodation. The calculation involves uncertainty, as it is based on estimates from 2024. As updated consumption data were not available for the properties, emissions were estimated using data from previous years and the floor area (m<sup>2</sup>) of all leased apartments for which the lease agreements were not reported as having ended.

**15 Investments:** Financed emissions were calculated based on SOL's ownership share (39 %) in IQI. The calculation includes IQI / VOLAND TECHNOLOGY's reported Scope 1 and Scope 2 emissions for 2024.

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**Policies related to resource use and circular economy E5-1**

SOL has not established specific policies related to resource use and the circular economy. However, SOL has set company-specific guidelines, including an emphasis on minimising the generation of wasted resources in operations. SOL also considers the environmental impacts of procurement and, for example, uses ecolabelled cleaning agents and prefers work equipment made from recycled materials.



**Actions and resources related to resource use and the circular economy E5-2**

SOL has developed and implemented key measures across its subsidiaries, focusing on efficient resource use and the circular economy.

**Nordic Swan Ecolabel in hotel cleaning and the use of ecolabelled cleaning agents in Finnish operations**

- In Finnish operations, an average of 52.8% of cleaning agents used were Nordic Swan Ecolabelled, and 52.9% were ecolabelled products (including the EU Ecolabel). SOL Palvelut holds the Nordic Swan Ecolabel for hotel cleaning services. In hotel cleaning, all cleaning agents used are Nordic Swan Ecolabelled.

**Use of recycled and bio based materials**

- In Finnish operations, 31 % of procurement by weight contained recycled materials, and 29 % contained bio based materials.

**Reduction of plastic waste**

- In Finland, SOL Palvelut Oy monitors the monthly quantities of purchased disposable gloves and plastic bags and encourages employees to use reusable gloves and reusable waste bags. In 2025, SOL Palvelut reduced the use of disposable gloves by 11.30% compared to 2024, and reduced the use of waste bags and refuse sacks by 0.26% compared to 2024.
- Overall, in SOL Pesulapalvelut, plastic use decreased by 0.8% in 2025 compared to 2024.

**Chemical Optimisation**

- In Finland, SOL Pesulapalvelut uses biodegradable solvents in chemical cleaning processes and aims to ensure closed loop solvent circulation and reuse enabled by distillation.
- In Finland, SOL Palvelut, SOL Kiinteistöpalvelut, and SOL Facility Services AB reduce chemical storage and order required chemicals directly to sites of operation.
- In Finland, SOL Palvelut Oy, SOL Facility Services AB, and SOL Baltics OÜ use dosing systems and ecolabelled detergents and cleaning agents to reduce chemical consumption.

**Utilisation of Digitalisation and Robotics**

- Cleaning robots and automation are utilised to replace manual work, reducing unnecessary movement and enabling improved resource efficiency.
- Digital ordering and reporting systems for cleaning equipment and products help reduce errors and unnecessary resource consumption.
- GPS and usage data are used to collect information for optimising equipment and improving resource efficiency, particularly in facility services.

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**Reducing waste and improving recycling**

- Textile waste and used mops are collected for reuse through cooperation with various service providers and recycling service providers, particularly in the laundry and cleaning services.
- In the Baltics, the lifespan of cleaning textiles and mops is extended through durable materials, good washing practices, and staff training.
- Decommissioned IT equipment, as well as electrical and electronic devices, are collected and recycled systematically.
- Repair services for workwear are offered in laundry services to extend the lifespan of garments.
- In laundry services, customers are offered reusable garment bags made from recycled plastic.
- To improve the reuse and recycling of textile waste, cooperation is carried out with several partners, including Vileda, Suomen Tekstiilikierrätys, Rester, Vilikkala, and Aquilito.

**Maintenance, refurbishment, and reuse of equipment and machinery**

- Equipment is systematically maintained across different operations, reducing the need for new purchases and extending the lifespan of equipment.
- In Finland, Sweden, and the Baltics, cleaning machines and supplies in use are transferred from one site to another to maximise their lifespan and prevent unnecessary purchases. In Finland, some acquired machines are also purchased second-hand and refurbished.

**Exploring new circular economy solutions**

- In 2025, SOL launched a process to identify circular economy opportunities and started preparing an action plan.
- As a result of the process, SOL identified several development areas, including an internal group-level marketplace for equipment, shared circulation systems for workwear and safety shoes, harmonised circular economy criteria for procurement, and expanding textile waste collaboration to the Baltics and Sweden.

**Targets related to resource use and the circular economy E5-3**

SOL monitors the implementation of circular economy measures using the following targets:

Target	Metric	Performance 2025
SOL Palvelut Oy: Reduce the use of single use gloves and waste bags	Reduction in plastic single use gloves and waste bags (%)	Single use gloves reduced by 11.3%; waste bags reduced by 0.3%
SOL Palvelut Oy: Recycle used mops	Amount of recycled mops (kg/units)	180 kg, approx. 1,000–1,200 mops
SOL Pesulapalvelut Oy: Reduce the use of resources (plastic and metal)	Number of durable products (units)	Plastic use reduced by 0.8%; metal use increased by 0.7%
SOL Pesulapalvelut Oy: Reduce climate impact through professional garment and textile maintenance and repairs	Number of textiles with extended service life through repair sewing.	Items for repair sewing 3,707 pcs



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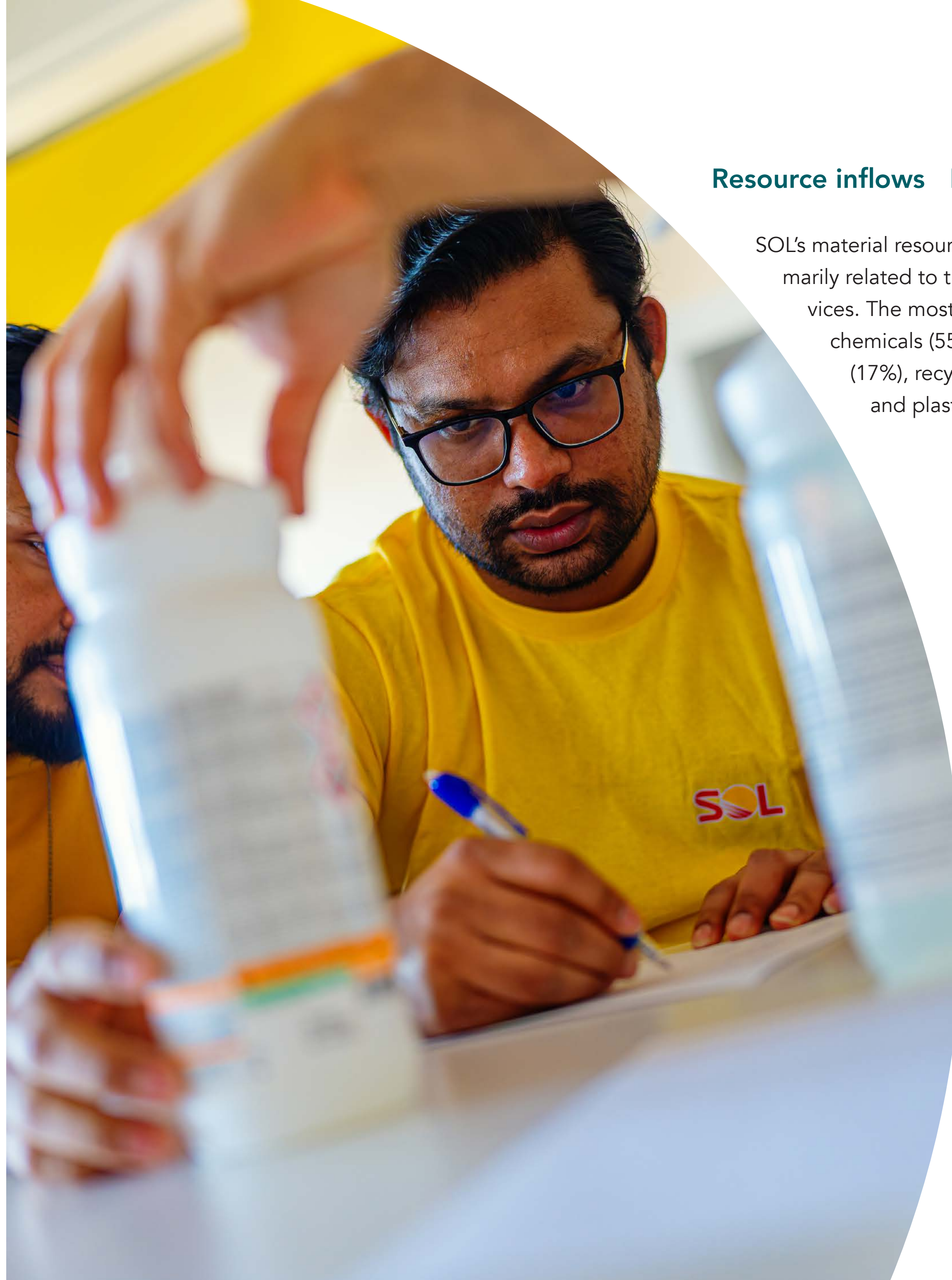
► **Resource inflows**

Resource outflows

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**Resource inflows E5-4**

SOL's material resource inflows are primarily related to the provision of services. The most used materials are chemicals (55%), wood fibres (17%), recycled plastic (16%), and plastic (4%).

Materials used in the provision of Group service	2025
Total weight of technical and biological materials (tonnes)	1,516
Percentage of biological, sustainably sourced materials (%)	18
Weight of reused or recycled components and intermediate products, as well as secondary raw materials (tonnes)	255
Percentage of reused or recycled components and intermediate products (%)	17

**Basis for calculation of resource inflows**

The total weight of technical and biological materials includes all materials for which data was obtained from suppliers' reported information. The materials included in the calculation are chemicals, wood fibre, recycled plastic, plastic, water, recycled fibre, and non wood based bio fibre. Approximately 5% of the materials could not be classified. Based on the reports received, materials could not be allocated to specific product categories, such as textiles, and therefore, textiles are not included in the calculation. Biological and sustainably sourced materials consist of wood fibre and non wood based bio fibre, while reused and recycled materials include recycled plastic and recycled fibre. The data has been compiled by an external consultant. The Group reports materials used in the provision of its services, not materials used in the manufacture of products, as the Group does not manufacture products itself.

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**Resource outflows E5-5**

In SOL's service production processes, depending on the type of service, cleaning and maintenance chemicals, work equipment (such as mops, cloths, and machines), personal protective equipment (such as shoes and gloves), as well as packaging and transport materials are used. Some of these materials are single use, while others are long lasting and reusable. The operations generate ordinary waste, such as packaging waste and used equipment, including single use gloves and plastic bags.

SOL does not have its own physical products; its business model is based on the provision of services. For this reason, product reparability is not a directly applicable topic for the Group. Although the Group does not manufacture physical products, its operations rely on tools and equipment. SOL aims to prioritise durable and maintainable equipment, as further described in section E5 2. At present, material data cannot be allocated to individual products or packaging used in service production, and therefore, recyclability information is not available at product level.

**Basis for the Calculation of Waste Data**

SOL complies with national waste legislation in all countries where it operates. The reported waste data has been collected directly from all of the company's countries of operation. An external consultant has compiled and harmonised the waste data collected from different countries for reporting purposes.

Jätteet	2025
<b>Hazardous waste (tonnes)</b>	<b>17.3</b>
Preparation for reuse	0
Recycling	2.6
Other recovery operations	0
Incineration	0
Landfill	0
For other final disposal	14,7
<b>Radioactive waste</b>	<b>0</b>
<b>Non-hazardous waste (tonnes)</b>	<b>726.7</b>
Preparation for reuse	0
Recycling	380.3
Other recovery operations	0
Incineration	346.4
Landfill	0
Other disposal operations	0
<b>Total amount of waste generated (tonnes)</b>	<b>744</b>
<b>Total amount of non-recycled waste (tonnes)</b>	<b>361</b>
<b>Share of non-recycled waste (%)</b>	<b>49</b>

**Material Waste Streams of the Group**

- Mixed waste
- Metal
- Glass
- Paper for recycling
- Cardboard
- Carton board
- Waste electrical and electronic equipment (WEEE)
- Batteries
- Biowaste.

**Waste Streams Material to the Group's Sector**

- Waste bags and packaging plastics
- Damaged mops and cleaning cloths
- Chemical containers
- End of life textile waste
- Wastewater
- Small electronic devices
- Office waste
- End of life waste from furniture and equipment.





# Social responsibility

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# Own Workforce

## Policies Related to Own Workforce S1-1

The policies related to SOL's own workforce are based on the Group's values, management system, and established HR practices. SOL is committed to promoting the health and safety of its employees, equality and competence development, the employment of persons with disabilities, and the prevention of harassment.

SOL has the following policies in place:

Policies	Key content	Scope	Approval level
Code of Conduct	Ethical standards that all employees are expected to commit to. These include compliance with laws, anti-corruption rules, management of conflicts of interest, guidance on gifts and hospitality, and expectations for ethical and transparent behaviour.	Group management, personnel, and members of the Boards of Directors of the companies.	Group Executive Management Team.
Occupational health and safety management system, including the occupational health and safety policy and action plan	Includes instructions and measures related to employees' health and safety.	Group personnel in all countries. Separate guidelines and systems exist in different countries, depending on the country and companies. The Baltics and Sweden are ISO 45001 certified. Finland's management system is based on the ISO 45001 standard.	In operating countries: the Board, Executive Management Teams, or top management.
Operations manual	HR matters, such as SOL's view of people, occupational safety, personnel development, training strategy, identification of development needs, and maintaining joy at work.	Covers SOL Palvelut's operations in Finland and, in certain respects, also the operations of other companies operating in Finland, with regard to occupational safety and personnel development.	Board of Directors.
Management system handbook	Management principles, governance structures, expectations related to leadership, organisational culture, and compliance with international standards.	Baltic companies.	Director of Sustainability and Business Development.
Equality and non-discrimination plan	Measures to prevent violence and harassment in the workplace; diversity.	Group personnel in Finland and Sweden.	In operating countries: the Board, Executive Management Team, or top management.
Sustainability program	Health and safety; training and skills development; diversity; non-discrimination; equality.	Group personnel. Separate sustainability programs in each country. Erilliset vastuullisuusohjelmat kussakin maassa.	In operating countries: the Board, Executive Management Team, or top management.
Code of Conduct for suppliers/partners	Health, safety, prevention of harassment and violence, compliance with laws, anti-corruption rules, management of conflicts of interest, and expectations for ethical and transparent conduct.  SOL seeks to ensure compliance with ethical rules also throughout its value chain through contracts and supplier audits.	Group suppliers and partners. Separate guidelines in each operating country.	In operating countries: Executive Management Teams, the Board, or top management.
Privacy and information security policy	Covers, for example, privacy-related matters.	Group personnel. Separate policies and guidelines in each country.	Board of Directors; CEO of each country company.



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SOL complies with the core conventions of the International Labour Organization (ILO), including the fundamental conventions on forced labor, child labor, discrimination, and freedom of association. SOL complies with local legislation, including the Employment Contracts Act, the Working Hours Act, the Occupational Safety and Health Act, legislation concerning young workers, and applicable collective labor agreements.

The policies are available to employees on the intranet. Implementation is the responsibility of the HR department and supervisors.

SOL recognizes in its operations the principles to which SOL and its suppliers are committed, such as the Universal Declaration of Human Rights, key UN conventions, the UN Guiding Principles on Business and Human Rights, and the conventions and recommendations of the International Labour Organization (ILO). In 2025, SOL joined the UN Global Compact initiative and is committed to its ten principles related to respect for human rights, labor rights, the environment, and anti-corruption. SOL also promotes certain UN Sustainable Development Goals.

SOL is committed to ethical rules that apply to all members of SOL's Board of Directors, management, and employees regardless of position. SOL conducts business to a high ethical standard and requires all SOL employees to act in accordance with these rules. SOL seeks to ensure compliance with ethical rules also throughout its value chain through supplier audits.

SOL respects all fundamental human rights in its operations, including the right to life; freedom of thought, conscience, and religion; freedom of opinion and expression; freedom of movement; the right to work; the right to an adequate standard of living; the right to rest and leisure; the right to education; and the right to a clean, healthy, and sustainable environment. SOL aims to ensure that all employees are treated equally and without discrimination. Decisions concerning employees are made so that race, ethnic background, nationality, religion or belief, gender, gender identity, sexual orientation, age, disability, marital or family status, or other similar factors do not influence decision-making.

SOL and its employees comply with labor legislation and collective agreements in all terms and conditions of employment, including working hours. SOL respects its employees' right to fair compensation and seeks to ensure equal treatment and a reasonable standard of living in matters related to pay. SOL has zero tolerance for bullying and inappropriate behavior. SOL does not tolerate any form of physical, verbal, sexual, or psychological harassment, bullying, or abuse. SOL and its employees respect employees' right to form or join trade unions. SOL does not discriminate against anyone based on trade union membership.



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SOL and its employees do not recruit workers who do not meet the minimum legal working age under applicable legislation and comply with legislation concerning the employment of young workers. Work at SOL must be voluntary, and SOL ensures that employees have the right to resign freely from their employment in accordance with legislation and agreements without penalty. SOL does not accept under any circumstances the financial penalization of its employees.

SOL engages in active dialogue with its own personnel. The practices related to this dialogue are described in section S1-2.

SOL's approach to remedying adverse impacts related to human rights violations is based on clear procedures that strengthen employees' legal protection and on zero tolerance for harassment, discrimination, and inappropriate treatment. If an employee suspects that they have been subjected to treatment that violates human rights, discrimination, or other inappropriate conduct, SOL provides several internal and external channels for addressing the matter and implementing possible remedies. The primary remedial mechanism is an internal reporting and grievance process, through which inappropriate treatment or other violations are handled without delay and impartially. This process is described in section S1-3. The same reporting channel

is also available to employees. The channel and related practices are reviewed with all employees at the start of their employment.

The implementation of policies and guidelines is regularly assessed through employee feedback, statistics on the handling of reports, and occupational safety reports. In Finland, summary reports are provided to development groups and the management teams of international companies at least twice a year, and based on the feedback received, processes are updated and necessary improvements are made.

During 2026, SOL will launch Group-wide training on the Code of Conduct. In Finland, the training already began in 2025. Occupational safety-related training is organised regularly on an annual basis in all operating countries.

No specific adaptations have been made to SOL's own premises, as service production mainly takes place at customer properties, and SOL's own operations therefore do not generate significant location-specific environmental or accessibility impacts. However, SOL implements site- and task-specific adaptations as needed, develops work methods and ergonomics, offers alternative work arrangements, and trains supervisors in equitable decision-making practices.

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**Processes to remediate negative impacts and channels for own workers to raise concerns S1-3**

SOL has implemented various processes to address negative impacts affecting its workforce. These processes are based on the Group's own occupational safety, work ability, and well-being processes, as well as certified management systems in Sweden and the Baltic countries.

SOL identifies negative impacts by utilising workplace assessments, continuous observation by supervisors, and monitoring procedures related to work ability risks. Potential negative impacts are assessed and addressed through cooperation between HR, supervisors, occupational safety, and occupational health services. Measures may include eliminating workload factors, implementing ergonomic and safety-enhancing solutions, reorganising work, and enabling lighter duties or alternative tasks. In addition, employees may be offered work ability discussions, vocational rehabilitation, partial sick leave, or supported return-to-work models.

In cases related to harassment, discrimination, or inappropriate treatment, SOL applies zero tolerance. Cases are investigated without delay, impartially, and confidentially, and the employer implements immediate measures to eliminate harm in accordance with occupational safety legislation and regulations. The procedure includes hearing the parties involved, doc-

umentation, and, where necessary, further actions under labor law.

SOL aims to ensure that its workforce can raise concerns, needs, or observations related to misconduct and that these are handled appropriately. A key element is a whistleblowing channel maintained by a third party, through which employees can report, confidentially and anonymously if they wish, any actual or suspected violations of ethical guidelines, employee rights, or human rights. Reports can also be made to a supervisor, SOL's legal department, service director, regional director, CEO, or equivalent managers. The anonymous reporting channel ensures confidentiality and safety for all reporters.

In addition, employees have access to reporting channels related to occupational safety and health, such as reporting of hazardous situations and safety observations, as well as reports made through occupational health services concerning concerns related to work ability and workload. Cases raised through these channels are handled as part of occupational safety and well-being processes.



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The HR team and employee representatives provide employees with a separate, low-threshold contact channel through which they can raise issues related to employment relationships, inappropriate treatment, work organisation, or other workplace concerns. Employee representatives play a key role in conveying employees' perspectives to the employer. Separate reporting and complaint mechanisms apply to occupational safety and health issues, such as hazard reporting systems in Finland (Toyme) and notifications made through occupational health services regarding work ability or health-related risks. Complaints submitted through these channels are handled systematically as part of occupational safety and well-being processes.

Reporting channels are available to personnel via the intranet/websites, work phones, site phones, onboarding materials, and site folders. In addition, awareness and accessibility of the channels are strengthened through communications, onboarding, and training to ensure that every employee knows how and in which situations different channels can be used. The effectiveness of the channels is ensured through continuous review and development as part of the Group's engagement practices.

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**Actions on material impacts on own workforce S1-4**

SOL implements the following actions to prevent and mitigate negative impacts related to its own workforce and to strengthen positive impacts.

	Actions and Practices	Effectiveness Monitoring	Scope of Application
<b>Occupational Safety Programme</b>	Defines the objectives, re-sponsibilities, and procedures for the systematic development of occupational safety and wellbeing at work. Covers risk management, cooperation with occupational health services, collaboration on occupational safety matters, and the principles of continuous improvement. Actions are guided through the occupational safety committee and updated regularly based on identified risks and observations.	Effectiveness is assessed, among other things, through accident frequency, safety observations, ideas, coverage of risk mapping, and the implementation of development actions handled by the occupational safety committee.	Group personnel.
<b>Zero Accidents Model</b>	Guides proactive safety work, with a focus on hazard identification, reporting deviations, investigation of occupational accidents, and compliance with safe working methods. Safety responsibility is shared across all personnel. Supervisors play a central role in monitoring and rolling out safety practices.	Monitoring is based on statistics of occupational accidents and safety observations, accident frequency, and the implementation of corrective measures. In 2025, Finland introduced follow-up meetings for occupational accidents lasting over 14 days. Prolonged occupational accidents are also monitored with occupational health services and insurance companies. Occupational safety results are regularly discussed in the occupational safety committee and reported monthly to management and staff. In Sweden and the Baltics, the model is otherwise the same, but 14-day follow-up meetings are not held. Denmark has a system for monitoring and analysing work-place accidents and near-miss situations, which also includes defined action plans.	In the countries of operation, the board, management teams, or senior management.
<b>Management of Workplace Harassment and Inappropriate Treatment Model</b>	Models are in place for the prevention and handling of harassment and inappropriate treatment. The model includes defined processes, reporting channels, as well as training for supervisors and occupational safety delegates to ensure appropriate handling of situations.	Effectiveness is monitored through the processing of reports, implemented measures, and workplace observations as part of occupational safety and personnel matters monitoring.	Group personnel.
<b>Supervisor Work and Supervisor Training</b>	Supervisors play a key role in identifying workload, intervening in a timely manner, and holding regular discussions on work progress. Supervisors identify team skill needs, develop staff competence, and create a culture that supports learning. Supervisor-subordinate discussions (success discussions) are an important tool for supervisors. Leadership in accordance with SOL's values and culture, and the skills required, are covered in SOL's supervisor training, which is a comprehensive package for every new supervisor. In 2025, the SOL Life online course for staff in Finland was renewed, and every supervisor is required to complete it. The SOL Life driving licence training was held for all supervisors in Finland in 2025.  In the Baltics, a separate programme exists for supervisor induction and development: new supervisors receive a special three-day training. Supervisors can participate in professional development programmes at levels 4 and 5.  In Denmark, an induction training programme is in place for supervisors, and inspectors and foremen participate in statutory occupational health and safety training.	In Finland, completion of supervisor training is monitored with a training index. The quality and implementation of supervisor work is monitored via the Ilopuntari staff survey, and the QWL analysis also provides information on supervisor work. Internal HR audits provide information on the implementation of personnel processes.  In the Baltics, after completing each supervisor training level, it is possible to participate in an examination and receive a national professional qualification certificate.	Supervisors in Finland, Denmark and the Baltics.



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	Actions and Practices	Effectiveness Monitoring	Scope of Application
<b>Exception Situation and Contingency Planning</b>	Supports personnel safety and business continuity in all work situations, including instructions and procedures for power outages, epidemics, and other disturbances and exceptional situations.	Effectiveness is assessed based on the management of exceptional situations, the functionality of instructions, and observations made from exceptional situations.	Group personnel.
<b>Occupational Safety Training</b>	Occupational safety is promoted through regular safety training and safety moments, with compulsory online safety induction for all in Finland and Sweden, and a separate training programme designed annually. In Finland, occupational safety days are held three times a year for personnel, including occupational safety-themed webinars, and additional webinars for staff on occupational safety management.  In the Baltics, training is guided by annually defined focus areas, such as mental health and first aid training in recent years.  In Denmark, an annual safety information session is organised for all employees, including video instructions for first aid.	Monitoring is based on the completion rates of training, competence index, and the development of safety observations and accidents.	Group personnel.
<b>Risk Assessment</b>	Client sites and work tasks are subject to site- and task-specific risk assessments before work commences, maintained throughout the duration of the client relationship. Assessments cover hazard identification, biological hazards, chemical and ergonomic risk assessment, and are updated whenever there is a significant change in working methods or environment. To manage health and safety impacts on own workforce, identified risks are also communicated to clients and joint risk management measures are implemented. For example, in 2025, increased risk of needle-stick injuries from insulin needles was addressed in Finland in cooperation with clients.  In Sweden, risk assessments are carried out for new assignments and tasks. Sweden also conducts annual safety inspections at existing client sites as a standard practice. In the Baltics, task-specific and site-specific risk assessments are used at sites with more complex risks, such as production facilities, warehouses, and healthcare buildings.  In Denmark, the occupational health and safety coordinator collaborates with the operations manager, inspector, and foreman on safety matters, and organises an annual review of sites.	Effectiveness is monitored through the percentage coverage of risk assessments, management measures for identified risks, and accident development.	All client sites and work tasks in Finland, Sweden and Denmark. In the Baltics, all work tasks, but only high-risk client sites.
<b>SOL Life Proactive and Reactive Work Ability</b>	This model strengthens proactive work ability management, practices for early support and supervisor competence. The model was implemented through SOL Life driving licence training and the SOL Life management day, which addressed continuous caring, lighter/alternative work, and partner indicators.	The implementation of the continuous care model discussions is monitored in accordance with the process. The use of the Sirius occupational healthcare work ability management system is also monitored.	Personnel in Finland.
<b>Training and Skills Development</b>	Employee skills, knowledge and skills development, and career paths are supported by a broad range of training and training planning. The starting points for training provision and planning are business and client needs, strategy and objectives, risk management and sustainability, as well as the results of competency assessments.  In Denmark and Sweden, potential candidates are identified from within the organisation when employees are considered to have the necessary skills to move into middle management positions.  In the Baltics, a career path is defined for the cleaning business, which is also presented on the company's website.  In the Baltics, Techno teams use a skills assessment tool to plan skills development needs and employee career paths.	Skills development and training completion are ensured through the monitoring of training achievements and career paths. The training index monitors the completion of training by task, enabling the identification of development needs and assessment of training effectiveness. Career paths provide a structure for long-term skills development and a clear direction for individual career progression within the organisation.	Group personnel.

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Positive impacts are strengthened through proactive day-to-day management, development of occupational safety and physical and psychosocial ergonomics, regular team meetings and performance discussions, and supervisor training. The effectiveness of measures is monitored through QWL and Ilopuntari results, absence thresholds, and Sirius/WFM entries.

Regular situation assessments by service and regional management ensure that agreed measures are implemented and that impacts are continuously evaluated.

The implementation of the actions described does not require significant operational or capital expenditures.





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**Targets related to own workforce S1-5**

SOL's Finnish companies (excluding Ruka911 Kiinteistöpalvelut Oy) have set targets related to workforce-related impacts and risks

Target	Action	Indicator	Actual 2025 (2024)
<b>Skilled and professional staff</b>	We invest in training and training	Number of training events and number of people involved	602 training events Number of participants: 8,581 Online course attainments: 19,736
		Training hours per person	White collar workers: 43.81h (23.6 h) Blue collar workers: 4.98 h (4.1h)
	Many SOL employees acquire a vocational qualification	Number of completed further vocational qualifications and specialist vocational qualifications per year	48
	Supporting career development	Progression from employee to supervisor, number of employees	12 people during the year
	Education and Training Index Target 70%	Training Index	54%
<b>Our staff is healthy</b>	Our health percentage is 80 %	Health percentage	51% (2024: 50 %)
	Sickness absences are decreasing, the sickness absence rate is less than 2.5%.	Sickness absence rate	3.1% (2024: 3.6 %)
	The number of disability pensions decreases every year	Number of disability pensions	21(+ 11 partial disability pensions)
<b>Improved occupational safety</b>	Zero accidents	Number of accidents (including those occurring outside the workplace)	312 (2024: 419)
	Safety culture is strengthened	Number of insecurity observations	16,853 (2024: 12,934)

SOL has involved its own personnel in setting targets as part of the SOL Life operating model. The annual Ilopuntari employee satisfaction survey is reviewed within teams, and based on the results, development actions are agreed and incorporated into the annual planning cycle. In discussions related to the continuous care model as well as in work ability negotiations, the perspectives of the employee, supervisor, and occupational health services are brought together and targets are refined. Investigations of occupational accidents are conducted together with the employee and/or the occupational safety representative, and the findings guide local operating models.

SOL's objective is that work is safe, healthy, and meaningful, and that everyone has the conditions to develop and continue working. The SOL Life model aims at early support, job modification, and smooth work processes, which reduce absences and accidents and extend working careers. SOL seeks to strengthen employee engagement and perceived fairness, support return to work, and provide low-threshold employment opportunities especially for young people and individuals with an immigrant background.



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## Employee characteristics S1-6

This section describes the characteristics of SOL's employees who are in an employment relationship.

Number of employees in an employment relationship, by gender		2025 (Number of people)
Women		7,083
Men		5,408
Other		0
Not reported		0

The table presents the number of Group employees in an employment relationship, broken down by gender, as of 31 December 2025.

The data were compiled by aggregating employment relationships reported to SOL's sustainability reporting platform.

Number of employees by country		2025 (Number of people)
Finland		8,959
Sweden		1,494
Denmark		293
Estonia		1,199
Latvia		324
Lithuania		222

Number of employees by type of contract, broken down by gender	Women	Men	Other	Not reported	Total
	Number of permanent employees (number of employees)	5,199	3,719	0	0
Number of fixed-term employees (number of employees)	938	863	0	0	1,801
Number of employees with variable working hours (number of employees)	1,931	1,615	0	0	3,546
Number of full-time employees (number of employees)	1,735	1,734	0	0	3,469
Number of part-time employees (number of employees)	4,559	2,682	0	0	7,241

The data has been compiled by aggregating employment details reported on SOL's sustainability reporting platform. In Finnish companies—SOL Palvelut, SOL Kiinteistöpalvelut, and SOL Pesulapalvelut—employees have been counted as those covered by permanent and fixed-term employment contracts. Employees working variable hours in these companies include those with zero-hour contracts. In SOL Henkilöstöpalvelut and SOL Logistiikkapalvelut, individuals who are called in to work have been included in the number of employees with variable working hours.

Employee turnover during the reporting period		2025 (Number of people)
Employees who left		6,081
Number of employees on 31.12.2025		12,491

Employee turnover: SOLEMO Oy 4.5%, SOL Palvelut Oy 22%, SOL Pesulapalvelut Oy 7.3%, SOL Kiinteistöpalvelut Oy 31.4%, SOL Henkilöstöpalvelut Oy 56.34%, SOL Logistiikkapalvelut Oy 38.50%, Ruka911 Kiinteistöpalvelut Oy 12%, SOL Baltics OÜ 52%, TekniClean A/S 50%, SOL Facility Services AB 10.3%

The information has been collected from data reported on SOL's sustainability reporting platform.

For Finland, employee turnover is calculated as a 12-month average by dividing the number of ended permanent employment contracts by the total number of permanent employment contracts, excluding those who have retired. For Sweden, Denmark, and the Baltics, turnover is calculated by dividing the number of employees who left by the number of permanent employment contracts.



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► **Metrics related to own workforce**

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## Collective Bargaining Coverage and Social Dialogue S1-8

84.9% of SOL's employees are covered by collective bargaining agreements. Finland 99.8%, Baltics 0%, Denmark 95%, Sweden 100%

## Diversity Metrics S1-9

### Diversity of top management

	Women	%	Men	%	Other	%	Not reported	%
Top management	32	64	18	36	0	0	0	0

The data have been compiled by aggregating employment relationships reported to SOL's sustainability reporting platform. For international companies, senior management includes the Chief Executive Officer as well as business or regional directors. In Finland, senior management includes regional directors, service directors, business directors, and service managers.

## Adequate Wages S1-10

All SOL employees are paid adequate wages in accordance with the EU Directive on adequate minimum wages (2022/2041). All employees are covered by public social security systems.

## Persons with Disabilities S1-12

The employer does not have the right to collect information on individuals' disabilities. For this reason, the report uses data on wage-subsidised employees and, in the case of Denmark, employees with partial work ability, as these represent the closest available data and describe the share of the workforce belonging to groups that face difficulties in employment, without taking a position on the reasons for barriers to employment. The proportion of wage-subsidised and partially work-capable employees is 3.6%. Gender breakdowns are not reported, as this information has not been documented.

### Age distribution of employees

	Under 30-year-olds	30–50-year-olds	Over 50-year-olds	Total
Employees	3,501	5,472	3,518	12,491

The data have been compiled by aggregating employment relationships reported to SOL's sustainability reporting platform. Only employees in an employment relationship are included.

## Training and Skills Development Metrics S1-13

### Share of employees who participated in regular performance and career development discussions.

	2025 (%)
<b>By gender</b>	
Women	9.14%
Men	9.17%
Other	0%
Not reported	0%
<b>By Employee Group</b>	
Blue collar	7.0%
White collar	59.1%

The data have been collected from information reported to SOL's sustainability reporting platform. Only employees in an employment relationship are included. Performance and career development discussions include all discussions held in Finland during the year. As a result, performance discussions conducted with employees whose employment ended during the year are included in the data. The data cover the headcount as of 31 December 2025. Senior management is included among salaried employees. For the companies in Denmark and Sweden, data was not available and are therefore excluded from the percentage calculations.

	Average number of training hours
Blue collar	4.97
White collar	43.04

The average number of training hours by employment relationship covers only all Finnish companies. The data does not include companies in Sweden, Denmark, or the Baltics.



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**Health and Safety Metrics S1-14**

**Occupational Safety and Health Statistics**

	2025
Percentage of people covered by an occupational health and safety management system	100
Number of deaths due to work-related injuries and work-related health problems	0
Number of work-related accidents	366
Proportion of accidents at work (accident rate)	30.7%
Number of work-related health problems	2
Number of days lost due to work-related injuries and deaths due to accidents at work, as well as work-related health problems and resulting deaths.	3,719

The data has been collected from information reported to SOL's sustainability reporting platform. In Finland, SOL uses LähiTapiola's corporate online service, which calculates, for example, lost working hours.

The accident rate has been calculated by multiplying the total number of accidents across the Group by one million and dividing the result by the total number of working hours across the Group. Ruka 911 Kiinteistöpalvelut Oy is not included in the accident rate, as the company recorded zero occupational accidents in 2025 and does not track working hours. A new system has been introduced for the current year, which will provide clearer figures going forward.

**Work-Life Balance Metrics S1-15**

	2025
Workers entitled to family leave (%)	100
Employees who took family-related leave (%)	3.6

All Group employees are entitled to family-related leave. The share of employees who used family-related leave was calculated by dividing the number of employees who took such leave by the total number of employees in an employment relationship as of 31 December 2025.

**Remuneration Metrics (Gender Pay Gap and Total Remuneration) S1-16**

Gender pay gap:

Finland 4.7% (not including Ruka 911 Kiinteistöpalvelut Oy), Estonia 18%, TeckniClean A/S 0%, SOL Facility Services AB 1.0%

Finnish companies: SOLEMO OY 31.6%, SOL Palvelut Oy -0.2%, SOL Pesulapalvelut Oy 34.7%, SOL Kiinteistöpalvelut Oy 6.3%, SOL Henkilöstöpalvelut Oy 8%, SOL Logistiikkapalvelut Oy 7.2%.

In Sweden, the gender pay gap was Asteri Facility Solution 2.5% and SOL Facility Services Stockholm 1%.

For Latvia and Lithuania, data was not available.

The gender pay gap in Finland is calculated by subtracting the average gross hourly wage of female employees in employment from that of male employees in employment and then dividing the result by the average gross hourly wage of male employees in employment. This figure is then multiplied by one hundred. The gross hourly wage (in euros) used in the calculation includes basic hourly pay, overtime and additional pay, shift allowances, and other work-related supplements. The total is divided by the number of basic working hours. For Estonia, the calculation uses the average gross hourly wage.

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**Incidents, Complaints, and Severe Human Rights Impacts S1-17**

	2025
Cases of discrimination and harassment	17
Complaints made through complaint mechanisms	58
Amount of fines, penalties and damages for incidents and complaints	0
Serious human rights violations	0

The amount of fines, penalties, and damages related to serious human rights issues and incidents within the company's own personnel was €0.

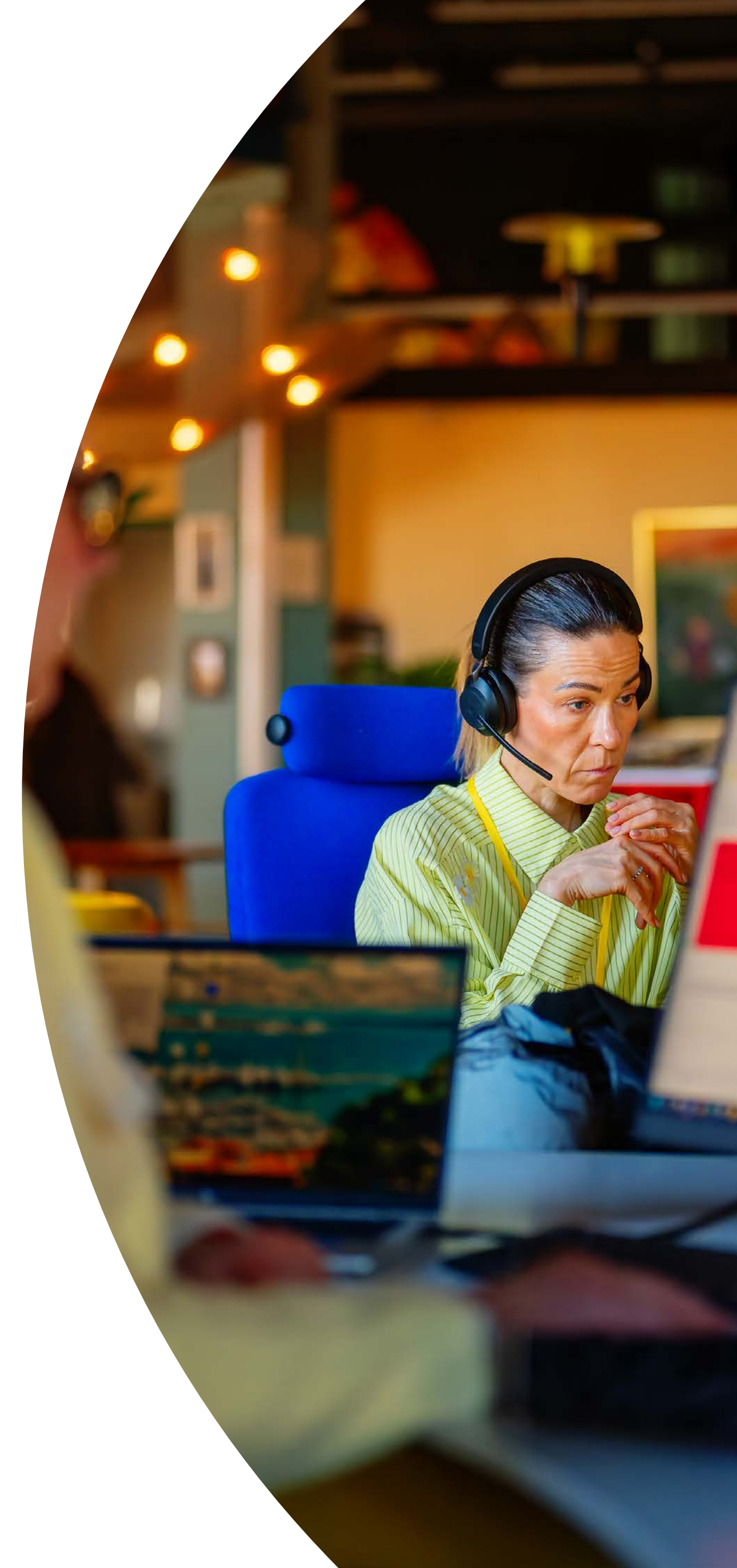
In autumn 2025, serious allegations were made publicly against SOL Palvelut regarding labour exploitation and claims that SOL employees had been required to pay illegal "threshold fees" in exchange for a job or work permit. SOL Palvelut investigated these allegations, sought assistance from the authorities and expert organisations, and implemented several measures to prevent labour exploitation and the collection of illegal threshold fees.

The company has previously provided training, communicated, and instructed its staff that charging threshold fees or any other payments for a job or work permit is prohibited. SOL Palvelut also commissioned an independent external review aimed

at assessing SOL's internal processes, operating methods, and guidelines, as well as providing suggestions for improvement. SOL published the results of the review in March 2026 and announced an action plan to prevent labour exploitation.

SOL will always take immediate action if there is reasonable suspicion of threshold fees or any other criminal activity. During 2025, the company reported two case groups to the police, in which it had credible evidence of threshold fee payments. The company is not aware of any ongoing active police investigation in which SOL or a person employed by SOL is suspected of receiving threshold fees.

The report's data on work-related contacts, incidents, and complaints covers all cases registered through the company's official channels – including the Whistleblowing system available on the website.



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# Business Conduct

## Business conduct policies and corporate culture G1-1

SOL has defined the following policies related to business conduct:

- **Operations Manual:** The Operations Manual describes SOL's approach to managing operations, setting and monitoring targets, and developing its activities. In Finland, it covers the operations of SOL Palvelut and, to certain extent, also the operations of other SOL companies operating in Finland, for example with regard to occupational safety and personnel development. The Operations Manual has been approved by the management team of SOL Palvelut.
- **Management System Handbook:** The Management System Handbook defines management principles, governance structures, expectations for leadership, organisational culture, and compliance with international standards for the Baltic operations. The policy has been approved by the Head of Sustainability and Business Development.
- **Code of Conduct:** The Code of Conduct defines the ethical standards expected of all employees. These include compliance with laws, anti corruption principles, management of conflicts of interest, guidelines on gifts and hospitality, and expectations for ethical and transparent behaviour. The policy applies to all companies within the Group. The Code of Conduct is approved by the SOL Group Executive Management Team.
- **Supplier Code of Conduct:** The Supplier Code of Conduct sets mandatory requirements for suppliers, subcontractors, and other business partners. The requirements cover compliance with laws, environmental responsibility, occupational safety, anti corruption principles, and appropriate conduct throughout the entire supply chain. The policy applies to SOL's operations in Finland, Sweden, Denmark, and the Baltic countries. The Supplier Code of Conduct has been approved by the governance bodies in the respective countries of operation.
- **Procurement Policy as part of the Business Partner Guidelines:** The Procurement Policy, as part of the Business Partner Guidelines, ensures that suppliers and subcontractors are selected in accordance with responsible, ethical, and sustainable principles that are aligned with the values of SOL Baltics. The policy applies to operations in the Baltic countries. The policy has been approved by the Head of Sustainability and Business Development.

In addition to these policies, SOL's operations in Sweden and the Baltic countries are governed by the ISO 9001, ISO 45001, and ISO 14001 standards. In Finland, operations are guided by a management system prepared in accordance with ISO 9001, ISO 45001, and ISO 14001, which defines the requirements for the quality management system of the Finnish operations.

### SOL's Corporate Culture

SOL's corporate culture is built on a positive view of people and on values that have formed the foundation of the family-owned company's operations since its establishment. The values – a cheerfully satisfied customer, joyful work, reliability, everyday creativity, and entrepreneurship – are a core part of SOL's identity and guide both management and daily operations.

These values are reflected in SOL's supervisory practices, onboarding, low organisational hierarchy, and symbolism, such as the recognisable yellow workwear, and they form an essential part of the corporate culture. The culture is also influenced by an ideology of freedom and responsibility, which is actively addressed by management in internal discussions.

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SOL monitors the conduct of business and the implementation of corporate culture in its operations in Finland and the Baltic countries using the following targets:

Objective	Indicator (Metric)	Performance 2025
Foster a positive and encouraging corporate culture	Ilopuntari survey question in Finland: "I feel that employees are cared for at SOL"	4.3/5
	Ilopuntari survey question in Finland: "I am proud to work at SOL"	4.4/5
	Moticheck survey question in the Baltics: "We promote a positive and encouraging corporate culture"	4.6 / 5
Carry out local sustainability actions	Number of local sustainability actions in Finland	22 actions across Finland
Maintain supplier relationships through regular engagement	Regular meetings with key suppliers at least once per year in Finland	Implemented
	Audit coverage of total procurement in Finnish operations (%), including materials and services	46%



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**Identification, reporting, and investigation of concerns**

SOL identifies misconduct through several parallel channels. Fraudulent, illegal, or non compliant conduct is not tolerated, and every reported case is investigated. Employees have an obligation to report any misconduct they observe.

Employees may report concerns or suspicions through multiple channels. Primarily, employees are encouraged to report concerns to their immediate supervisor and, if necessary, to the service manager, area manager, business director, Managing Director, Head of Legal Affairs, or an equivalent senior manager. Employees may also report concerns to an employee representative, an occupational safety representative, or via the reporting channel in Finnish or English, either identified or anonymously, in accordance with the EU Whistleblowing Directive. Information on the reporting channel and the Code of Conduct is communicated through onboarding, employee guidelines, training sessions, employee briefings, the intranet, and the employee magazine. The reporting channel is publicly available on the company's websites in Finland and Denmark in Finnish and English; on SOL Baltics' website in Estonian, Latvian, Lithuanian, Russian, and English; and in Sweden in Finnish, Danish, Estonian, English, Latvian, Lithuanian, Polish, Swedish, Russian, Tigrinya, and Arabic.

Reports submitted through the reporting channel are handled by SOL's Legal Affairs unit in Finland, the HR

Director in the Baltic countries and Sweden, and the Finance Manager in Denmark. Previously, reports in Finland were also handled by authorised personnel of SOL's customer service, alarm, and remote management centre (Aurinkovoimala), but the process was changed at the end of 2025 so that responsibility for handling reports is henceforth assigned to the Legal Affairs unit. Those responsible for handling reports are in charge of investigating the reports, confidentially requesting additional information, protecting the identity of the reporting person, and documenting the case and determining follow up actions. No retaliation, such as disciplinary measures, discrimination, or other adverse consequences, is directed at the reporting person. Serious and substantiated suspicions of misconduct may be referred to the authorities for investigation. Information related to reports is treated confidentially in accordance with the company's internal instructions and applicable data protection legislation.

**Training Related to the Conduct of Business**

SOL's salaried employees are required to complete a comprehensive set of training programmes. The training includes, among other topics, information on operating in accordance with SOL's management system, the Code of Conduct, the implementation of equality and non discrimination, management of employee well being, and recruitment principles.

## Management of relationships with suppliers G1-2

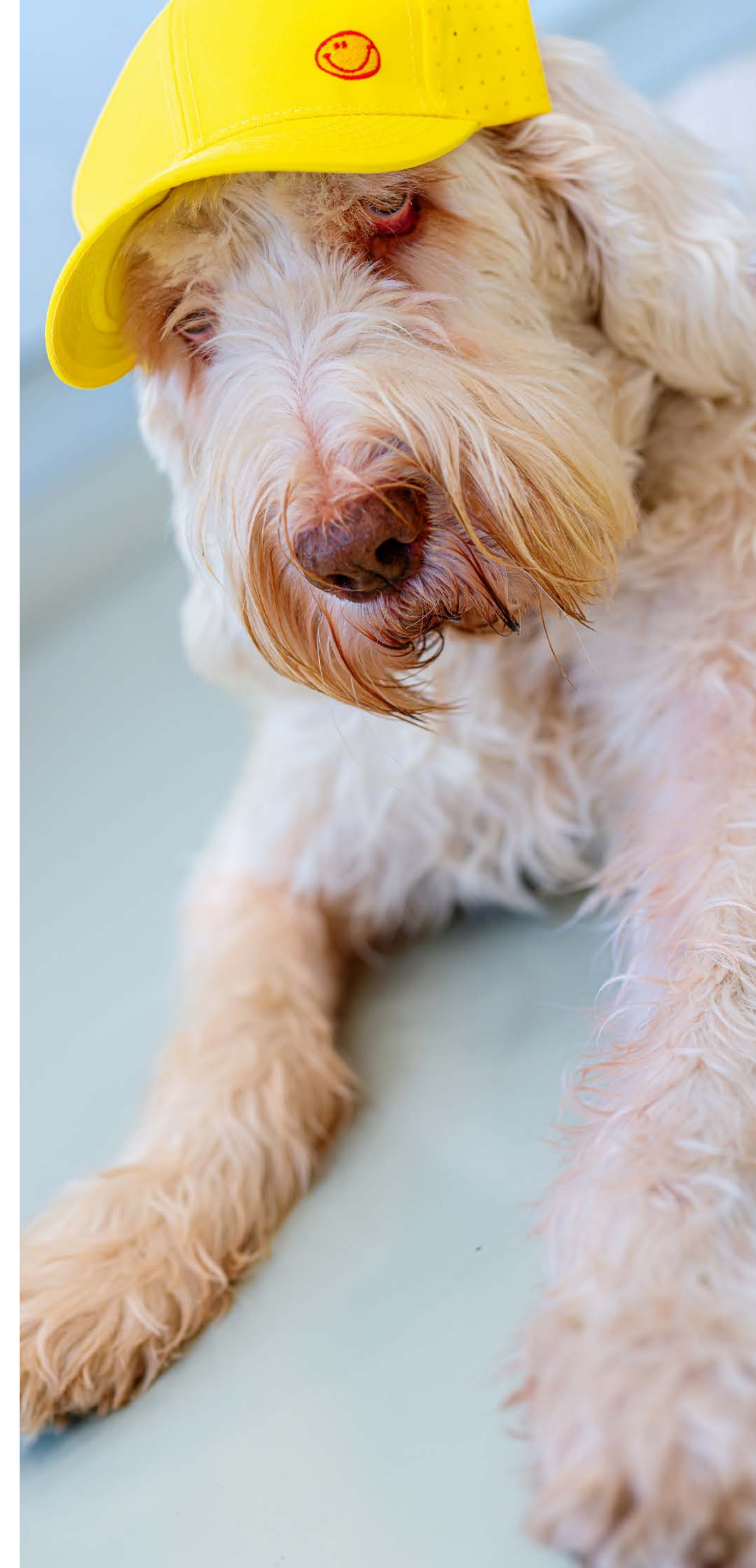
SOL has practices in place to prevent late payments. Invoicing is based on electronic invoicing, and all invoices are itemised by service and site. SOL's invoicing practices include the centralised maintenance of billing addresses and e invoicing readiness in accounts payable, in order to prevent payment delays caused by incorrect billing information and to ensure that finance administration receives immediate support in problem situations.

SOL does not have a formal supplier scoring system that takes social and environmental criteria into account. For the Finnish companies, preference is given to domestic suppliers and to suppliers with a Rating Alfa credit rating recommendation (A). Procurement by the Finnish companies is largely centralised to six main suppliers. In addition, subcontractors are used to a limited extent in service production. Suppliers and subcontractors are required to commit to the Group's Supplier Code of Conduct and to comply with SOL's safety instructions when working either on SOL's premises or on the premises of SOL's customers.

Procurement in Sweden, Denmark, and the Baltic countries is not centralised in the same way; however, in these countries emphasis is placed on long term supplier relationships, and suppliers are required

to commit to the ethical guidelines. In Sweden, environmental, social responsibility, and occupational health and safety requirements are taken into account prior to supplier selection. In the Baltic countries, procurement requirements also include criteria related to compliance with environmental legislation, reduction of hazardous emissions and waste, and energy efficient operations. In addition, social criteria are equally central in supplier selection: suppliers must ensure safe working conditions, comply with occupational health and safety standards, avoid inappropriate benefits, prevent corruption and bribery, and fulfil all statutory labour related requirements.

SOL has not set outcome oriented, measurable, or time bound targets related to suppliers. However, suppliers and subcontractors are audited regularly, and SOL monitors the number of audits annually. In 2026, the Group will introduce a procurement policy that includes guidelines related to suppliers



## Prevention and detection of corruption and bribery G1-3

The Group has an anti corruption and anti bribery policy in place, which forms part of the ethical guidelines applicable to both the Group's employees and business partners. During 2025, SOL updated its Code of Conduct, and from the beginning of 2026 onwards, all SOL employees are required to complete an online Code of Conduct training course every two years. The Group's reporting channel is available to both employees and business partners for reporting suspected cases of corruption or bribery.

Any suspected cases of corruption or bribery are addressed on a case by case basis. Where a report is submitted through the reporting channel, the report is taken into processing within seven days of submission. Reports concerning the Finnish companies of the SOL Group are handled by the Group's Legal Department, while reports concerning foreign companies are forwarded for investigation by the relevant SOL company in the respective country. Investigations are always conducted confidentially to ensure the protection of the reporting person and to prevent retaliation. Depending on the case, external experts or authorities may be involved in the investigation. Once the investigation is completed, the decision or response is published on the reporting person's personal follow up page, which can only be accessed using the password provided at the time of reporting. A decision is issued no

later than within three months. Monitoring of implemented corrective actions is the responsibility of SOL's Legal Department and, where necessary, representatives of senior management.

Anti corruption and anti bribery policies are shared with external partners and suppliers at the start of the cooperation, either as annexes to contracts or as separate guidelines outlining expectations and requirements related to the cooperation. All policies are updated regularly, and stakeholders are informed of changes in a timely manner.

### Risk Areas Related to Corruption and Bribery

From a financial perspective, risk areas have been identified particularly among roles involved in larger procurement activities. However, within the Group, human risk is considered more significant than financial risk. Human risk arises from individuals who may influence employees' employment, earnings, or work permits. The Group has identified a need to monitor risks related to work permits more closely. Risk roles include supervisors and service coordinators operating in relatively independent positions. Service coordinators typically receive less onboarding for positions of responsibility than supervisors and may operate in their role with limited experience of Finnish working culture and the Group's corporate culture, which may increase the risk of misconduct. Investment in supplementary training for service coordinators has been increased and will continue.

### Training Related to Corruption and Bribery

In 2025, anti corruption and anti bribery training formed part of the onboarding of all new SOL employees in Finland. In addition, all salaried employees and management in Finland participated in Code of Conduct training during SOL Days, where corruption and bribery were addressed as part of the programme. Training has not been specifically targeted at identified risk areas. In Denmark and Sweden, there are not yet separate training programmes on these topics, but such programmes will be introduced in 2026. In the Baltic countries, a mandatory annual training session led by the Managing Director and the HR Manager is organised for all supervisors.

### Incidents of corruption or bribery G1-4

No convictions or fines related to breaches of anti corruption or anti bribery legislation concerning SOL were issued in 2025. The Group was not aware of any violations of anti corruption or anti bribery policies or standards during the reporting period.



## Political engagement and lobbying activities G1-5

SOL does not incur any expenses related to direct political engagement or lobbying, nor does it participate in political campaigns or support political parties. However, SOL engages in advocacy related to its industry and business environment through the business associations of which it is a member. This engagement focuses, among other things, on promoting industry best practices, monitoring regulatory developments, and supporting favourable operating conditions for business. SOL is not registered in the EU Transparency Register.



## Payment practices G1-6

**Average Time Taken to Pay an Invoice from the date on which the contractual or statutory payment period begins**

- **Finland:** Number of payments: 67,503 – Average time to pay an invoice 22 days
- **Sweden:** Standard payment term is 30 days; the average actual payment time is 34 days
- **Denmark:** 45 days (current month + 30 days)
- **Baltic countries:** 18 days.

**Standard Payment Terms**

- **Finland:** 30, 14, or 7 days
- **Sweden:** 30 days
- **Denmark:** End of the current month + 60 days
- **Baltic countries:** 14 days as standard, 30 days for key suppliers

The information is not categorised by supplier groups.

**Percentage of Payments Made in Accordance with Standard Payment Terms**

- **Finland:** 71%
- **Sweden:** 68%
- **Denmark:** 100%
- **Baltic countries:** 98%

SOL has no ongoing legal proceedings related to late payments.

**Calculation Principles Related to Payment Practices**

Information related to payment practices is collected in different ways across countries. In Finland and Sweden, the financial systems produce the data automatically, and no manual processing is required. In Denmark and the Baltic countries, the data is based on statistical information and processed accordingly.

# Appendices

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## Appendix: SOL Company specific emissions, 2025

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	SOL Palvelut Oy	TekniClean A/S	SOL Kiinteistöpalvelut Oy	SOL Baltics OÜ	SOL Facility Services AB	SOL Pesulapalvelut Oy	SOLEMO OY	SOL Henkilöstöpalvelut Oy	SOL Logistiikkapalvelut Oy	SOL Ruka Kiinteistöpalvelut Oy
<b>Scope 1 GHG emissions</b>										
Gross Scope 1 GHG emissions (tCO <sub>2</sub> eq)	392.9	17.2	948.4	905.4	130.6	18.6	5.1	6.5	57.1	88.5
<b>Scope 2 GHG emissions</b>										
Gross market-based Scope 2 GHG emissions (tCO <sub>2</sub> eq), electricity	61.1	67.9	18.0	118.9	13.9	171.3	3.8	12.8	10.3	5.6
Gross market-based Scope 2 GHG emissions (tCO <sub>2</sub> eq), district heating & steam	2.5	0.3	51.9	5.7		104.8	138.8	96.2		
<b>Significant scope 3 GHG emissions</b>										
Total Gross indirect (Scope3) GHG emissions (tCO <sub>2</sub> eq)	7,961.9	1,268.6	1,495.9	1,246.1	1,981.3	845.2	584.5	609.2	443.2	131.1
1. Purchased goods and services	5,295.0	623.1	688.3	144.5	813.7	317.9	461.4	277.3	172.5	69.7
2. Capital goods	321.2	110.4	173.2	74.1	18.1	17.3	10.1	5.6	0.0	29.2
3. Fuel and energy-related Activities (not included in Scope1 or Scope 2)	125.6	11.7	323.9	286.5	50.1	133.4	61.5	59.7	26.3	27.2
4. Upstream transportation and distribution	361.0		12.9	0.7		267.6	27.8	1.1	0.3	
5. Waste generated in operations	79.7	35.7	22.0	16.9	3.4	58.3	6.5	17.4	1.3	3.8
6. Business travel	216.9	1.0	101.5	150.3	99.1	14.4	1.6	33.2	59.2	1.1
7. Employee commuting	1,540.0	486.8	174.0	573.0	997.1	36.4	7.3	214.8	183.6	
8. Upstream leased assets	22.5							0.1		
15. Investments							8.4			
<b>Total GHG emissions</b>										
Total GHG emissions (market-based) (tCO <sub>2</sub> eq)	8,418	1,354	2,514	2,276	2,126	1,140	732	725	511	225

## Appendix: E5 Key materials

Key materials in 2025 (based on Velimark Oy and DK data)	Weight (kg)	Share of total
Total weight, tons	1,516,453	100%
Chemical	831,500	55%
EUDR Wood fibre	259,797	17%
Recycled plastic	240,920	16%
Plastic	66,634	4%
Not assigned	49,286	3%
Water	33,518	2%
Recycled fibre	14,600	1%
Bio fibre (non wood)	10,470	1%
Synthetic rubber	8,453	1%
Metal	1,128	0%
Textile	113	0%
EUDR Natural rubber	34	0%
Bio-based	18%	
Recycled	17%	
Other	65%	

Key purchase categories in Finland based on Velimark Oy data	Weight (kg)
Total	867,353
Utensils	345,548
Chemicals	229,087
Textiles	15,515
Other	277,204
<b>Share of</b>	
Bio-based	29%
Recycled	31%
Other	40%

Material purchases (SOLEMO Group)	Total (€)
Cleaning Supplies and Chemicals	4,308,390
Automotive repairs	1,320,439
Textiles	1,090,033
Machinery, equipment and spare parts	881,424
Food services	626,482
Small Electrical Appliance	202,779
IT Equipment	183,148
Printing	134,479
Water Supply & Irrigation Systems	125,990
Stationery Products	107,622
Wireless Communications Equipment (e.g. mobile phones)	64,152
Paper products	51,535
Packaging materials	41,990
Other nondurable goods	28,989
Furniture	16,352
Goods for property maintenance	7,197



## Appendix: Employee-related metrics per company

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► **Metrics related to own workforce per company**

	SOLEMO Oy	SOL Palvelut Oy	SOL Pesulapalvelut Oy	SOL Kiinteistöpalvelut Oy	SOL Henkilöstöpalvelut Oy	SOL Logistiikkapalvelut Oy	SOL Ruka 911 Kiinteistöpalvelut Oy	SOL Baltics OÜ	TekniClean A/S	SOL Facility Services AB
Total number of employees (year-end)	22	6,039	139	576	788	1,370	25	1,745	293	1,494
Male	5	2,362	5	498	506	765	19	408	244	596
Female	17	3,677	134	78	282	605	6	1,337	49	898
Total number of permanent employees	22	5,581	136	515	213	91	25	1,419	238	669
Male	5	2,149	5	450	142	71	19	312	198	359
Female	17	3,432	131	65	71	20	4	1,107	40	310
Employees by age group										
Under 30	1	1,646	49	167	345	817	3	122	51	300
30–50	10	2,978	53	227	329	386	10	535	174	770
Over 50	11	1,415	37	182	114	167	12	1,088	68	424
Collective bargaining coverage (%)	82%	100%	100%	99%	99%	100%	100%	0%	95%	100%
Total number of work-related accidents	0	191	1	35	49	36	0	13	17	24
Number of workdays lost due to work-related injuries, accidents, and occupational illnesses	0	1,246	0	75	514	206	40	812	826	0
Percentage of employees who have taken family-related leave	0 %	2,52%	3,60%	2,95%	2,79%	0,88%	4%	9,20%	5,50%	7,70%
Gender pay gap (%)	32%	-0,20%	35%	6%	8%	7%	-	18%*	0%	1%**

\* Data not available for Latvia \*\* SOL 1 %, Asteri 2,5%

SOL