

Sustainability statement



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1. General Information

1.1 General basis for preparation of the Sustainability Statement

The Sustainability Statement follows the same consolidation principles and reporting undertakings as the financial statement. Hence, the report includes all companies in the Scanfil Group including the latest acquisition of ADCO Circuits in Q4. Acquisitions are described in more detail in the annual review in section 3.6 Acquired businesses. The statement is complying with the EU's Corporate Sustainability Reporting Directive (CSRD) and covers all parts of the upstream and downstream value chain that are assessed as material in the Double Materiality Assessment (DMA) in Section 1.9 Material impacts, risks and opportunities and their interactions with strategy and business model.

Scanfil has not identified any specific information corresponding to intellectual property rights, neither results of innovations nor expertise that have been decided not to be disclosed in this report and has not used any exemptions based on articles 19a(3) and 29a(3) of Directive 2013/34/EU.

1.2 The role of the administrative, management and supervisory bodies

Scanfil's Chief Financial Officer, supported by the sustainability function, oversees the implementation of sustainability reporting. Data is collected from all Scanfil sites and consolidated in the Position Green sustainability reporting platform where it is traceable and auditable. To ensure that the disclosed information is accurate and appropriately timed, Scanfil has defined and adopted a process and a governance structure that specifies the roles, responsibilities, and reporting timelines for the data included in the sustainability reporting. Data providers from each site are responsible for ensuring the correctness of site-level information. Global Sustainability Function supervises the correctness of the consolidated data and provides it to Group Accounting.

Business Conduct

The supreme decision-making bodies are the Annual General Meeting (General Meeting) of the parent company Scanfil plc and the Board of Directors (the Board). The Board has an Audit Committee to supervise the financial reporting process and the reporting of the financial statements, sustainability statements, and interim reports, as well as monitoring the functionality of Scanfil's internal control and risk management. In addition, the Audit Committee evaluates the appropriateness of auditing and prepares the proposal for the appointment of an auditor.

The Shareholders' Nomination Board (Nomination Board) prepares proposals for General Meetings concerning the election of Board members, their remuneration, as well as the remuneration of Board Committee members. The Nomination Board is also responsible for ensuring that the Board members have sufficient knowledge and experience corresponding to the company's needs, e.g., strategy development, sustainability, and financial accounting. The Board appoints the CEO to set Scanfil's strategic goals and objectives and ensure the necessary resources are in place to achieve them. The Group Management Team assists the CEO with expertise in the business' code of conduct and sustainability.

The Group's General Counsel reports directly to the CEO and acts as a secretary to the Board. The General Counsel is a part of the Management Team. The area of sustainability is led by the Chief Financial Officer and assisted by the Director of Global Sustainability. All members of the Board have long and comprehensive expertise in business conduct matters throughout their professional careers. Scanfil's Board of Directors comprises six Board members, all of whom are non-executive. No Scanfil employees are represented on the Board of Directors. 83.3% of the Board members are independent of the company (83.3% in 2024). Four men (66.7%) and two women (33.3%) are represented on the Board. 80% (80%) of the Board members have previous experience in the Electronics Manufacturing Services (EMS) industry and/or Scanfil's customers' businesses, while 100% (100%)

of the members have geographical knowledge of the locations where Scanfil is active. 33.3% of the Board members have a deep understanding of sustainability-related matters through their professional careers or research work. The Group Management Team comprises of nine people: six men (66.7%) and three women (33.3%). In 2024 the Group Management Team comprised of seven people: Five men (71.4%) and two women (28.6%).

Board of Directors

The Board of Directors is the company's highest body overseeing sustainability. The Board approves Scanfil's sustainability targets as part of the company's strategy and supervises the achievement of the targets. Sustainability is incorporated into Scanfil's strategy, long-term business and investment plans, risk assessments, and annual action plans. They are prepared by the Group Management Team and approved by the Board. In accordance with the annual cycle, the Board reviews the Sustainability Statement once a year. The Board also discusses other sustainability-related matters when required and consults the sustainability management.

CEO and Group Management Team

The CEO and the Group Management Team review the progress of the sustainability strategy and target achievements quarterly. In addition, sustainability progress is reported and evaluated in bi-annual management reviews defined in the Scanfil Quality Management System. The Group Management Team makes decisions related to capital expenditure, expenses, and organization to enable the successful execution of the sustainability strategy, following the Group Authorization Manual. The Group Management Team is also responsible for proposing adjustments to the sustainability strategy to be decided by the Board and to ensure that it remains relevant and aligned with any possible changes, i.e., in the regulatory landscape.

Sustainability Function

The Sustainability Function prepares and follows up on the Group sustainability strategy execution plans, supervises the preparation of site-specific plans, and ensures alignment with the group-level plans. The function also defines the lower-level sustainability targets and sets up tools, processes, and partnerships to enable the successful execution of the sustainability strategy.

Sites

Local sites prepare, execute, and follow up on the local sustainability plans and provide the local reporting data to the Group's sustainability reporting platform. Sites also decide or prepare proposals for sustainability-related capital expenditure, expenses, and organization according to the limits specified in the Group Authorization Manual.

Internal audit

An internal auditor is responsible for ensuring the accuracy and timeliness of disclosed information as a part of the audit work. The internal auditing results are monitored and supervised by Scanfil's Chief Financial Officer, Audit Committee, and Group Management Team.

Audit Committee

The Board holds the primary responsibility for the oversight of the organization's impacts, risks, and opportunities. Within the Board, the Audit Committee is specifically tasked with monitoring financial reporting and evaluating financial and operational risks, including ESG (Environmental, Social, and Governance) topics. The Audit Committee reports regularly to the Board and ensures accountability through quarterly assessments and annual impact reviews. The CEO and the Group Management Team work closely with the Audit Committee to implement strategies and respond to emerging risks, ensuring alignment with the organization's long-term objectives.

The Board has an important role in overseeing the identification, assessment, and management of key impacts, risks, and opportunities that are vital to Scanfil's long-term success. This responsibility is clearly articulated in the Board's mandate,

ensuring that considerations of risk and opportunity are integral to strategic decision-making. Through routine reviews and updates to governance policies, the Board incorporates sustainability factors, financial risks, and emerging opportunities into its accountability framework, guided by specific policies including the Risk Management Policy and Code of Conduct. The Shareholders' Nomination Board is responsible for ensuring that the Board of Directors has sufficient capabilities represented. The Board of Directors and its Audit Committee are responsible for acquiring external expertise if it cannot be covered with internal resources. Operationally, the CEO is responsible for staffing the company's sustainability function to fulfill legislative requirements. Scanfil continuously trains its personnel in sustainability matters to meet the requirements.

Sustainability Governance at Scanfil

The Global Sustainability Function reports regularly to the Group Management Team, which communicates with the Board of Directors and its committees to govern the creation process of objectives linked to material impacts, risks and opportunities and the progress of objectives presented in the Double Materiality Assessment. This is done through administrative documentation and meetings, where representatives from the Sustainability Function are involved when convenient. If there are any updates to objectives related to Scanfil's material impacts, risks and opportunities, they are reviewed and approved by the Group Management Team and the Board and later considered in the corporate strategy which is updated on a yearly basis.

Scanfil's Director of Global Sustainability is responsible for leading the sustainability agenda and operations within the Group. In 2025, Scanfil developed its sustainability team further by recruiting a Group Sustainability Controller. On the local site level, regional Sustainability Managers manage the local sustainability operations and data and report back to the Group level.

Although the Board's Audit Committee is the key body in guiding and gathering expertise in sustainability reporting, they have limited expertise in sustainability-related matters. Therefore, Scanfil is continuously growing its knowledge level within the ESG field by hiring new experts and third-party consultancy experts when needed.

1.3 Information provided to and sustainability matters addressed by the undertaking's administrative, management, and supervisory bodies

The Audit Committee convened six times in 2025, where Scanfil's CFO and Director of Global Sustainability have been responsible for delivering the information and managing potential actions and decisions taken during these meetings. Together with the Group Management Team, the Audit Committee has addressed Scanfil's updated DMA and been involved in its corresponding updates of the first drafts of the report, including data validation, taxonomy topics and strategic directions for the company. The Sustainability Team has been pointed out to have a central role in strategically building the company's reputation, and the Group Management Team has recognized the opportunity to position Scanfil as one of the leading companies in sustainability. The Group's emission targets have therefore been validated by the Science Based Targets initiative (SBTi) short-term target 2030 and Scanfil is committed to setting a net-zero target for 2050 within the next few years and embedding sustainability as a core element of the brand. Material risk monitoring is part of Scanfil's risk management process, where risks are reported and revalued monthly as part of Scanfil's financial reporting, where proactive measures and corrective actions are taken when certain thresholds are exceeded.

1.4 Integration of sustainability-related performance in incentive schemes

Sustainability affects the company's share value, which is linked to management incentives through option programs. The general principles of a company's remuneration, together with the sustainability-related incentive scheme set for the Management Team, are described in the Remuneration Report. Scanfil has a Remuneration Policy that guides general principles of remuneration for the Board of Directors, the CEO, and other senior management.

Scanfil has annual and share-based incentive schemes. The annual scheme is linked to short annual targets, and may also include longer-term indicators, which are set for three years. The scheme aims to encourage and guide the achievement of short-term financial and operational goals and reward the achievement of short-term goals in the implementation of the company's strategy, including sustainability targets. Scanfil is gradually moving towards a one-year target setting. However, the sustainability target was set for three years until 2026. In addition, Scanfil has a share-based incentive plan that links the CEO and other senior management to the shareholders. The share-based incentives expose beneficiaries to sustainability risks through the company's reputation for the share price. The Board of Directors decides on remuneration for the CEO. The remuneration that relates to the members of the Group Management Team is managed by the CEO. Updates are made on an annual basis.

Climate change

Scanfil's Remuneration Policy outlines compensation principles for the Board, CEO, and Group Management. The company uses annual and share-based incentives. In 2025, the scope 1 and 2 GHG (greenhouse gas) emission target was $\leq 9,600$ tCO₂e, based on 2024's calculation method and numbers of production units ($\leq 8,800$ tCO₂e in 2024). The multiplier is 0.9x, implying that the annual short-term remuneration will be deducted by 10% if the target is not met. The Board annually reviews and decides on the remuneration based on the CEO's proposal.

1.5 Statement on due diligence

Due diligence in sustainability

Scanfil is committed to embed sustainability into the core operations and business strategy. The due diligence processes align with the ESRS framework, ensuring that sustainability is integrated at every level of decision-making. Below is a breakdown of how Scanfil approaches due diligence across key areas.

Incorporating sustainability into policies and management system

Sustainability principles are embedded into corporate policies and management systems. Scanfil continuously updates the environmental, social, and governance (ESG) policies to reflect the industry's best practices, regulatory requirements, and stakeholder expectations. This alignment drives accountability across the organization, ensuring that sustainability considerations are integral to operational processes.

The key policies are: Environmental Policy, Work Environmental Policy, Code of Conduct, and Supplier Code of Conduct. All these policies are communicated internally and externally, and employees receive regular training on them.

Identifying and assessing impacts, risks, and opportunities

Scanfil conducts regular risk assessments to identify sustainability-related risks and opportunities throughout its supply chain and operations. The assessments cover environmental impacts, social responsibility, and governance issues, which are evaluated for both short-term and long-term consequences. This proactive approach helps Scanfil to anticipate the potential risks and capitalize on emerging opportunities.

Preventing, mitigating, and responding to negative impacts

Scanfil employs a framework for preventing, mitigating, and addressing negative impacts associated with its operations. Preventive measures include supplier audits, resource efficiency initiatives, and employee training. Mitigation strategies focus on minimizing risks through innovation and collaboration with stakeholders, while response plans ensure swift action in case of any adverse impacts.

Measuring progress

Progress on sustainability efforts is followed up through key performance indicators (KPIs) tied to Scanfil's environmental and social goals. Metrics such as carbon emissions, energy consumption, and labor practices are regularly reviewed to ensure alignment with Scanfil's sustainability objectives. The data is used to refine strategies and inform stakeholders of the company's sustainability performance.

Open and transparent communication

Transparency is a core part of Scanfil's sustainability reporting. Scanfil is committed to openly communicating with stakeholders and providing regular updates on its progress, challenges, and initiatives. The reports are adapted to the ESRS standards, which ensures that stakeholders have clear insights into the sustainability work and future plans.

Actions to address consequences

In the event of any negative material impact on its operations, Scanfil takes immediate action. This includes corrective actions such as reviewing policies, engaging with stakeholders, and implementing changes to prevent recurrence. The goal is not only to address the immediate issue but also to ensure long-term improvements in the business.

By addressing these six areas, Scanfil ensures that sustainability is an integral part of the company's operations, governance, and strategic decision-making, thereby reflecting its commitment to responsible business practices.

Scanfil does not currently have any specific sustainability due diligence process but plans to prepare for the Corporate Sustainability Due Diligence Directive (CSDDD), which may impact the company in 2028.

Current due diligence processes related to people and the environment are embedded in several of Scanfil's policies: Scanfil Environmental Policy, Work Environment Policy, Code of Conduct, Supplier Code of Conduct, and Sustainable Procurement Policy. For each of these policies, there are processes and instructions ensuring suppliers fulfill Scanfil's policy aspects that are connected to people and the environment. In the introduction of new suppliers, Scanfil follows a specific approval process, which includes risk analyses and assessments related to these two topics. For new customers, there is currently a process related to adverse impacts on the environment but not related to the topic of people.

If there would be any potential adverse impacts identified during the due diligence process with new suppliers, Scanfil acts through the supplier audit process, where the process identifies and mitigates impacts. If any adverse impacts are identified

outside the due diligence process of Scanfil's value chain, the whistleblower channel is a useful element in which adverse impacts can be reported by both internal and external stakeholders.

1.6 Risk management and internal controls over sustainability reporting

Scanfil's process for sustainability reporting currently follows the Group's common principles and processes for statutory reporting, risk management and internal control. The internal control process is based on risk identification and analysis and focuses on the most material risks that are identified. This is currently also the risk assessment methodology that Scanfil is using.

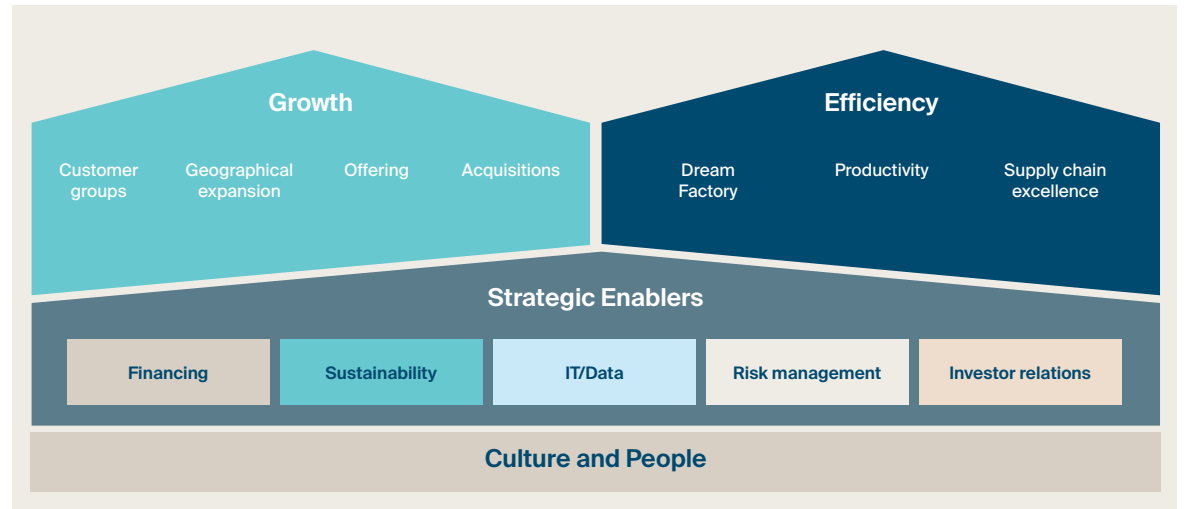
The Sustainability Statement is compiled by the Global Sustainability Team. Data is collected from all Scanfil sites, including its factories and office locations, and is consolidated in Scanfil's sustainability reporting platform in a way that the data is traceable and auditable. The risks identified in relation to the process of compiling the Sustainability Statement include the accuracy of information and the timing of reporting. Data providers from each geographical site are responsible for ensuring that the site-level information provided is correct. The Global Sustainability Team supervises the accuracy of the consolidated data and then provides it to the Group Accounting Team.

In 2025, Scanfil developed a new structure for the quarterly and annual sustainability reporting process and has now applied specific roles, responsibilities and reporting timelines for the data collection into its regular financial reporting process.

1.7 Strategy, business model, and value chain

Strategy

Scanfil specializes in Business-to-Business customers and High-Mix Low-Volume Manufacturing ("HMLV") and offers a full range of electronics manufacturing services,



Scanfil's Geared for Growth - strategy is set for 2024-2028

starting from prototyping to manufacturing and ending with a complete, fully tested and packaged product. One of the key strengths is the ability to combine the manufacture of electronics and mechanics and, in this way, build high-quality and technically advanced integrated equipment. In this way, Scanfil produces a diverse range of electronics, PCBAs, box-build, and system integration solutions. Scanfil's production is based on customer specifications, and it does not have any significant group of products or services that relate to its sustainability matters.

Scanfil's strategy has two main dimensions: growth and efficiency. Growth is driven by acquisitions and organic growth. Through acquisitions, Scanfil aims to bring in new customers, strengthen its foothold in strategic growth sectors – Aerospace & Defense and Medtech & Life Science – and expand geographical presence. In organic growth, re-organizing sales teams into three with a new management layer

and investments hiring new talents together with offering development have boosted sales significantly especially sales in the areas where the deep understanding of customer industry has a significant role e.g. in Medtech & Life Science. Efficiency is driven by Dream factory, productivity and supply chain excellence. Dream factory program aims to develop and unify factory networks' technological capabilities. Productivity is human angle and aims to nurture continuous improvement mindset among Scanfil employees. Supply chain excellence is imperative to Scanfil, bought services are approximately 70% of costs.

To further drive growth Scanfil's new geographical structure came into force in January 2025. Geographical segments are represented in the Group's Management Team by their VPs. This change enables faster decision-making and drives organic and inorganic growth by bringing decision-making closer to the region and factories. Each

factory has a sustainability manager managing and reporting sustainability matters to the Group. Sustainability is a key function that supplements all strategic angles. The total headcount per geographical area is presented in more detail in section 3.1 Own workforce. Scanfil reports total revenue according to IFRS 8. Total revenue by geographical segments is reported in 1.1 Turnover and segment information in the financial statement.

Scanfil primarily provides its expertise and services to international large and medium-sized companies with low or medium volumes and complex products, while also and selectively serving smaller fast-growing companies. Scanfil has long experience and deep technological in all customer areas. Scanfil serves customers in Energy & Cleantech by manufacturing energy- and environmentally related products within energy production, infrastructure and efficiency, as well as carbon capturing, emission control and waste management which all contribute to minimizing climate change. Apart from Energy & Cleantech, Scanfil does not work with any market segments which specifically are served to manage any sustainability matters. Scanfil currently has no products or services that are banned in certain markets. Since Scanfil's business does not relate to any controversial sustainability matters like coal, oil, gas, chemicals production, controversial weapons, cultivation or production of tobacco, there is no corresponding revenue to be presented in this report.

One of Scanfil's corporate strategy goals for 2030 relates to reducing greenhouse gas (GHG) emissions. The largest contributor is the emissions from the manufacturing of purchased goods which come from the upstream supply chain. To achieve this long-term goal, Scanfil must understand the supply chain and its challenges, and be able to select materials and suppliers that can deliver on its goals. An important activity to support this objective is to improve the data quality for GHG calculations on purchased goods. The ongoing work to implement real GHG emission data on all purchased goods into its business system allows Scanfil to continuously improve. By having access to this data, Scanfil gets the opportunity to choose purchasing materials based on the component's GHG content. This, together with more detailed supplier performance data, enables Scanfil to provide refined calculations for delivered products that can be used for a customer's product life cycle assessments

(LCA) and set sustainability goals for its suppliers which are described in detail in section 3.2 Workers in the value chain.

Scanfil has made the sustainability assessment based on its generic value chain and has not adopted any assessment related to any significant products and/or services, and significant markets or customer groups. Scanfil does not currently report according to ESRS sectors.

Business model and value chain

Scanfil is a global EMS company that specializes in industrial customers and low-to-mid-volume production. The advantages of purchasing production services from an EMS company like Scanfil are mainly the scale in manufacturing, materials and component procurement, logistics, warranty and repairs, and value-added services like testing, design, and the redesign of products. Scanfil has approximately 180 active customers (160 in 2024) and produces approximately 10,000 different products per annum for different companies (10,000 in 2024). The EMS business is driven by the utilization rate of machinery and people as well as purchasing power in materials and supporting services, e.g., logistics.

In the value chain, an EMS company like Scanfil can be a subcontractor to an Original Equipment Manufacturer (OEM), e.g., Tomra, which sells the reverse vending machine to a supermarket or Danfoss, which supplies a heat pump to cool and heat a building. An EMS can manufacture the whole product for its customers or a part of it, such as a control panel or a component, e.g., a PCBA. Value is created in efficient procurement through purchasing power and high-utilization manufacturing, which should be higher than the customer's own production. Many customers choose an EMS in circumstances where it should make significant investments in manufacturing capabilities for a new product or expand the production of an existing product.

Before the manufacturing of customer products begins, several preliminary steps must be recognised and completed. This includes gaining a thorough understanding of the customer's product, technical requirements, specifications, and expectations. Once these requirements are gathered, a feasibility study should be conducted.

When a detailed cost breakdown has been done, including material, labor, tooling, test equipment, and overhead costs, the contract is signed. The final agreement includes all negotiation terms, final agreements, outline deliverables, timelines, and payment terms. The workforce consists of skilled workers essential for manufacturing and testing. The workers should be put in place before starting manufacturing and the production can start when components and purchased materials are in place. The output in terms of benefits for customers are enhanced production efficiency, and outsourcing benefits such as cost savings (since customers do not need to invest in manufacturing capabilities) and access to value-added services that outsourcing brings such as testing, warranty, and repairs. The output in terms of benefits for investors are stable revenue streams from a broad customer base and efficient utilization of resources, including high return on investment and equity. The benefits for stakeholders overall are reliable supply chain partnerships and contributions to local economies through employment and business activities from a financially solid company is a reliable investment for its financiers.

Upstream value chain

Scanfil's upstream value chain consists of suppliers of different sizes and importance. Scanfil focuses on consolidating procurement with its Preferred and Key suppliers, but suppliers can also be directed by the customers. All purchases related to the manufacturing of products adhere to the specifications provided by the customer. This means that a high number of suppliers must be managed by Scanfil's procurement. Global processes are used for handling the purchase and all activities are managed and stored in Scanfil's Integrated Management System. This enables the opportunity to consolidate and streamline the supplier portfolio. In addition, all suppliers are monitored and evaluated where continuous communication ensures timely and cost-effective sourcing.

Downstream value chain

The downstream value chain solely consists of Business-to-Business customer relationships, where industrial customers require electronic manufacturing services from Scanfil. This means that Scanfil produces products based on customers' specifications and are customers of Scanfil's customers. Scanfil works closely with

its own customers to understand their needs based on product specifications and then provide tailored solutions suitable for the use of the end-users.

Scanfil's position in the value chain

Scanfil is positioned at the intersection of the upstream and downstream value chain, where the company plays a crucial role in transforming materials and components from suppliers into finished products for customers. This position allows Scanfil to leverage economies of scale, optimize production processes, and offer comprehensive services that add value to customers.

Scanfil differentiates itself from its competitors mainly by having strong capabilities in design-driven manufacturing (DDM), cost optimization, and test development. Design-driven manufacturing is involved, especially in the early phases of industrialization of a new product, while testing is an integral part of the manufacturing process, especially among industrial customers with long product lifespans and high-quality requirements. Therefore, Scanfil offers its customers test-as-a-service packages where testing is developed especially for the customer's product.

1.8 Interests and views of stakeholders

Scanfil's stakeholders are involved in the company's sustainability work in various ways. The table in section 1.9 lists each stakeholder, how the engagement with them occurs and how it is organized, as well as the purpose and how its outcome is considered in Scanfil's strategy and business model.

During the development of the Double Materiality Assessment (DMA), Scanfil sent out a stakeholder survey to its main stakeholders to receive information on their views and interests on various material and financial impacts throughout the Scanfil value chain. The stakeholders listed financial and material impacts following the ESRS list of sub-subtopics. Each stakeholder scored a level of criticality for these

impacts according to their views and interests. The input was later used as a baseline throughout the DMA process and its finalization.

No amendments have been made to Scanfil's strategy and business model since there has not been any input from its stakeholders that affects the current model and strategy. Thus, no plan to change the current set up is presented. As stated, stakeholder engagement is a key component of the DMA and has been embedded throughout the whole process to consider their interests and potential impacts. Updates in the DMA are communicated to the Group Management Team, Board of Directors as well as the company's Auditors, and used as input into the annual review and updates of Scanfil's strategy and business model.

Own workforce

Scanfil's strategy indicates that culture and people are the fundamental enablers for any strategically important deliverables.

The strategy creation and follow-up process involve input from Scanfil's employees. Each function performs strategic workshops involving the function's managers from factories as well as global experts. These are preceded by factory strategy work where key employees are invited to share their observations and input received from external stakeholders (customers, suppliers, subcontractors, other partners), as well as their own ideas for development. Utilizing the employees' knowledge and expertise is a crucial asset. Similarly, the business model is monitored for its efficiency and competitiveness as well as the impact it generates. The strategic approach to efficiency expressed by productivity-focused initiatives as well as the Dream Factory concept support developing high standards of working conditions. These ensure safe and effective workplaces for employees as well as secure employment characterized by adequate wages, optimized work time, and a healthy work-life balance.

The company strategy is openly shared with the employees by the Group Management Team through quarterly town hall meetings. Common practices are regular meetings with the whole workforce as well as dedicated meeting with employee representatives, including unions and works councils. Factories also use digital communication platforms to keep the workforce engaged. The Scanfil business model and its drivers are a part of the onboarding process for employees. The company believes that as a service provider, it is crucial to continuously increase business awareness and enhance the engagement of its employees in order to provide high-quality service to the company's customers. Therefore, employees are informed about the business drivers that may impact them, such as

- Variations in volumes of customer demand and periodical fluctuation
- Manufacturing processes that require different technologies and, therefore, different competencies from Scanfil's workforce
- Cost plus price model that calls for efficient cost management to ensure competitiveness.

Workers in the value chain

As for Scanfil's own employees, workers throughout the value chain play a crucial role in supporting Scanfil's strategy. Culture and people are fundamental enablers to reach Scanfil's deliveries of high efficiency and supply chain excellence. This includes all workers in the value chain, from suppliers of raw materials and manufacturers of components to EMS production, but also for work done with Scanfil's customers and during the transportation of goods. To reach their full potential in the value chain, the workers must be able to perform their duties in a healthy and safe environment, in which human rights, diversity and inclusion are respected. Following Scanfil's value chain, workers in the value chain can be found in all steps. This means workers who are in direct contact with Scanfil, such as tier 1 suppliers, transport companies, and customers. Scanfil's upstream suppliers are normally distributors of electronic components, but can also be manufacturers of machined components, plastic

components, PCBAs, and cables. For sheet metal manufacturing, Scanfil works with suppliers of metal blanks.

Scanfil supports equality, including the recognition and inclusion of individuals with diverse characteristics. While Scanfil has not conducted a formal assessment of how this is addressed across its supply chain, insights from ongoing engagements with suppliers allow for a general understanding of the current situation. Scanfil recognizes women as an underutilized resource, and although gender distribution within our industry is relatively balanced, there remain opportunities for improvement, particularly at senior leadership levels.

1.9 Material impacts, risks and opportunities, and their interaction with the strategy and business model

The identification and assessment of material impacts, risks, and opportunities

Scanfil's sustainability-related material impacts, risks, and opportunities have been identified in a Double Materiality Assessment (DMA) based on the principles of Scanfil's Risk Management Process. The key goal is to identify and assess impacts, risks, and opportunities that are potentially significant in the implementation of Scanfil's values and long-term strategy or for the society and environment. The DMA considers Scanfil's own operations as well as upstream and downstream value chain and other parties that Scanfil's operations affect. Scanfil's Risk Management Process and its responsibilities are described in more detail in the Corporate Governance Statement.

Scanfil updated its DMA in the second quarter of 2025. The update of the materiality assessment proceeded in two phases. Firstly, the views of external and internal stakeholders on Scanfil's real and potential impacts, risks, and opportunities from last year's DMA were analyzed and complemented where necessary. These stakeholders are described in table "Scanfil Stakeholders". Based on the collected material, the impacts, risks, and opportunities were prioritized in management workshops, in which

the participants paid attention to the company's impacts on the environment, society, employees, and other stakeholders, as well as to the qualitative and financial risks and opportunities for Scanfil's business. The likelihood and scope of the impact, risk, or opportunity were considered in prioritization. A description of each material topic's specific impacts, risks and opportunities are disclosed for each topical ESRS in this report and are summarized in the table "Double Materiality Assessment". A more detailed description of the time horizons, value chain direction, and where in the Scanfil business model these material impacts, risks and opportunities are presented in the table "Identified material topics & subtopics" in the Appendix.

Each material topic's negative or positive impact on people and/or the environment, including the expected time horizon, is disclosed under each relevant chapter in this Sustainability Statement. The material impacts originate from Scanfil's business model. Scanfil has not identified any significant risk of a substantial adjustment to the reported values of assets and liabilities in the relevant financial statements during the next annual reporting period. Scanfil has not yet conducted an analysis of the resilience of its strategy and business model regarding its material impacts, risks and opportunities except for the information disclosed in section 1.8. Material impacts, risks and opportunities, and their interaction with the strategy and business model.

As a result of the DMA update and the announcement of the Quick Fix Delegated Act, the content of this year's sustainability report has been modified since last year as the identified impacts, risks and opportunities have been updated. The report has been adjusted to the temporary exemptions following the Quick fix Delegated Act and Scanfil will not report any anticipated financial effects for financial year of 2025. Because of the Quick-Fix delegated act, the sub-sub topics Training and Skills Development, Work-life Balance and Cases of work-related ill-health for S1 Own Workforce will not be reported in this report.

In topic E1 Climate Change, one new risk was identified in 2025 as a result of the performed climate scenario analysis. Further information related to this risk is provided in the section "Climate Change" under the Double Materiality Assessment table. The process for identifying climate-related risks is described in more detail in section 1.11 Description of the process to identify and assess climate-related impacts, risks and opportunities

The topic E2 Pollution is no longer identified as material, and a short explanation for this conclusion is presented in Appendix. Neither are the subtopics Resource inflows and Resource outflows under E5 Circular economy material in this reporting period due to the company's role as an EMS partner. Since Scanfil mainly operates upon customer specifications and design, the company does not engage in large-scale material processing or transformations but is focusing on efficient assembly and integrations of pre-manufacturing parts. As a result, Scanfil has a low level of influence on the outflow e.g. the product's lifecycle and recyclability. Waste is still considered as material to Scanfil and its impacts, risks and opportunities related to waste are presented later in this report.

For S1 Own workforce, the sub-topics Secure employment, Social Dialogue, Diversity, Child- and Forced labor, as well as Employment and inclusion of persons with disabilities do not longer meet the materiality thresholds of Scanfil's DMA. Since the Group is obliged to follow local labor regulations and laws, determining secure employment at all sites and the fact that the Group welcomes the freedom of association by allowing unions and worker's representations, the individual impact is considered limited in these aspects. Scanfil is strictly following local laws and business practices and policies to promote non-discrimination and equal opportunity for all no matter what gender or sexual orientation current employees or future recruitments may have. Since most of the operational processes require high precision and full mobility, Scanfil has a limited impact on the topic of disability, and it has therefore considered to have a low relevance to current operations. Child- and forced labor are both strictly forbidden and regulated in the company's code of conduct and thus considered to have low relevance for the DMA.

Within the topic of S2 Workers in the value chain, Gender equality as well as Child- and Forced labor are all added as material topics in this reporting period. Scanfil's suppliers operate in areas where there are high potential risks of impacts on both gender equality and employment terms and therefore consider these topics as relevant to monitor and report.

Scanfil's only additional entity-specific disclosure, other than ESRS Disclosure Requirements, is regarding cyber security which is disclosed in the Sustainability Statement in section 4. Governance.

SCANFIL STAKEHOLDERS

STAKEHOLDER	HOW ENGAGEMENT IS ORGANIZED	PURPOSE OF ENGAGEMENT	HOW SCANFIL TAKES THE RESULTS INTO ACCOUNT
Customers	Bi-annual customer surveys are sent by Scanfil's Sales and Marketing Function.	Getting customers' input on Scanfil's ability to meet their requirements and understand how satisfied the customer is. The survey is anonymous.	The result of the study is analyzed and Scanfil sets an action plan for improvement. Topics are addressed by the affected departments.
	Quarterly business meetings between Scanfil's Global Account Manager and customers.	The meeting is to emphasize close cooperation between Scanfil and its customers. The meetings ensure that the relationship and cooperation develop and maintain in a positive way.	Scanfil's Account Manager takes care of the actions needed and that they are initiated with the affected functions. The Account Manager is also responsible for following up on actions addressed to the customer.
Own employees <i>Read more about how Scanfil engages with its own workforce in section 3.1 Own workforce</i>	Yearly employee surveys are managed by Scanfil's HR Department.	Gain insight into Scanfil's workforce by measuring employee engagement and their perception of the company.	The result from the yearly survey will be escalated down the organization and each management area needs to establish action plans for improvements.
	Quarterly virtual town hall meetings for all employees organized by the Group Management Team.	Inform and discuss with employees about operational status and strategy	Possible concerns are brought to management's attention.
	Workshops were scheduled and questionnaires were sent out to HR managers and local sustainability managers in each site as part of the DMA update.	Gain insights from local managers working within the social and environmental topics to ensure critical impacts, risks and opportunities are considered from Scanfil's local experts.	Identified impacts, risks and opportunities are considered and weighted in the double materiality analysis
Workers in the value chain <i>Read more about how Scanfil engages workers in the value chain in section 3.2 Workers in the value chain</i>	Quarterly meetings between Scanfil's Sourcing Function and Scanfil's preferred suppliers.	The meeting is to emphasize a close cooperation between Scanfil and its suppliers. The meetings will secure that the relationship and cooperation develop and maintain in a positive way.	Scanfil's Sourcing Category Manager takes care of the actions needed and initiates actions with affected functions. The manager is also responsible for following up actions addressed to the supplier.
	An evaluation of suppliers' performance indicators is done quarterly.	The evaluation will give Scanfil's supplier a clear understanding of how Scanfil experiences its performance and indicate areas for improvements.	If suppliers do not meet targets, the supplier evaluation will result in Scanfil requesting action plans for improvements. The action plans shall be presented to Scanfil by the suppliers.
	A supplier sustainability webinar is held twice per year. Local supplier days are arranged by local sites (non-mandatory).	Sustainability webinars are held with suppliers that need to improve their operations. The purpose is to communicate Scanfil's requirements in terms of sustainability. Supplier days are used to communicate and encourage suppliers to cooperate and to improve their relationship with Scanfil.	Meetings are informative and do not result in any action plans.
	On-site supplier audits done by following a pre-defined questionnaire. All audits are initiated based on business needs, regulatory requirements and/or upon customers requests. They can also be organized on-site or at the global level.	The purpose is to get an evaluation of a supplier's ability to meet Scanfil's requirements in terms of quality and sustainability.	The audit results lead to audit action plans. The suppliers need to address the tasks and provide a time plan for how the results are handled by them.
	Workshops were scheduled and questionnaires were sent out to Scanfil category managers as part of the DMA update.	Gain insights from category managers that manage the relationship with Scanfil's largest and most important suppliers to ensure critical impacts, risks and opportunities are considered from Scanfil's supply chain.	Identified impacts, risks and opportunities are considered and weighted in the double materiality analysis.
Scanfil Management	Monthly report meetings with Scanfil's Group Management Team, where sustainability is part of the agenda.	The meeting is held to ensure that Scanfil meets its targets in terms of sustainability.	The Group Management Team is responsible for assigning resources to handle the requirements and will track that targets are met. If targets cannot be met, measures will be taken by the Group Management Team in order to mitigate potential risks.
Shareholder/investor	Active and open dialog one-on-one and group meetings, factory visits, Capital Markets Days, Annual General Meetings, and answering emails and phone inquiries in a timely manner.	Provide investors with accurate information about Scanfil's financials, strategy and goals for investment decisions in a timely manner.	To meet the expectations of its investors and shareholders, Scanfil is continuously developing its Investor Relations- and Financial Reporting processes.
Authorities	No direct engagement (one-way engagement)	Scanfil monitors updates regularly to understand, prepare and act on new laws and governmental laws and directives.	New laws and directives that affect Scanfil's processes and business, must be handled, and affected functions must immediately be informed. This is handled both on a local level to secure local initiatives and also from a global perspective when needed.

DOUBLE MATERIALITY ASSESSMENT

TOPIC	MATERIAL SUB-TOPICS	IMPACTS	RISKS AND OPPORTUNITIES	MANAGEMENT
Climate change	Climate change adaptation	<p>Actual: Climate changes and changes in weather patterns, such as a warmer climate, have a negative impact on facilities and increase energy use for cooling and air conditioning.</p> <p>↓</p> <p>Emissions of greenhouse gases have a direct negative impact on climate change. Mitigation activities drive energy consumption.</p>	<p>↓</p> <p>Risk: Changes in weather patterns due to rising temperatures may disrupt operations, increase operating costs and result in lost revenue or missed growth opportunities for Scanfil.</p>	<ul style="list-style-type: none"> Working on adapting own facilities to climate change. Adapting heating and cooling units in facilities. Having adaptation strategies for extreme weather events. Scanfil's strategic target is to improve its energy efficiency and the transition to fossil-free fuels, as well as fossil-free purchased electricity and heat.
	Climate change mitigation Energy	<p>Potential: Energy consumption significantly impacts pollution levels and the surrounding environment. High consumption leads to increased emissions of greenhouse gases and pollutants, worsening air quality in local areas.</p> <p>↑</p>	<p>↑</p> <p>Opportunity: By consuming renewable energy, Scanfil can replace fossil-based energy sources. Renewable energy already accounts for 60% of the energy used in Scanfil's production (scope 1 and scope 2).</p>	
Resource Use and Circular Economy	Waste	<p>Actual: Waste from Scanfil's operations could negatively impact the environment by dispersing pollutants into the surrounding areas, leading to contamination and potential harm to ecosystems and human health.</p> <p>↓</p> <p>For Scanfil adopting effective waste reduction and management methods is essential for a sustainable and healthy future and promotes the company's business development.</p>		<ul style="list-style-type: none"> Invest in new technology and follow the development of new methods to take care of waste in a more sustainable way. Develop cleaner process technologies that reduce waste. Choose suppliers based on the sustainability perspective and always try to promote recycling options.

TOPIC	MATERIAL SUB-TOPICS	IMPACTS	RISKS AND OPPORTUNITIES	MANAGEMENT
Own Workforce		<p>Actual: Scanfil pays adequate wages, which ensures good living standards for employees and their families. Offering flexible work time and remote work schemes for positions where the nature of work makes it possible, as well as prioritizing work-life balance, enables employees to better organize their working time in a way that supports their family-related duties.</p> <p>↑</p>		<ul style="list-style-type: none"> • Scanfil follows all the country-specific legal requirements to ensure high-quality working conditions. Additionally, both the development ideas driven from the Employee Engagement Survey and Safety Council meetings are shared between factories as best practices to continuously enhance company standards, even exceeding the country's regulations. • In all of Scanfil's sites, the requirement for minimum required wages is met. Furthermore, Scanfil monitors market remuneration to be able to offer attractive salaries and annually review its own workforce's wages. • Scanfil offers flexible or hybrid/remote work schemes for the positions where the nature of the work allows it. • Health and safety aspects are managed in line with the country's regulations as well as manufacturing standards for the technologies used. The Safety Council monitors and enhances the sharing of best practices on preventive measures. • The well-being of employees is supported both by monitoring the workload in each department as well as by promoting healthy habits and offering sports or leisure activities. • Competence and skills development are monitored in both the annual appraisal process and monthly skills matrix reviews for blue collar workforce. • Training is offered and done both through internal and external trainers. Development opportunities are equally available for all employees, independent of gender.
		<p>Scanfil monitors safety practices applied at its factories, promotes safety awareness and complies with local safety regulations. With all these efforts the company ensures safe workplace which has a positive effect on the employees.</p> <p>↑</p>	<p>↓</p>	
	Gender equality and equal pay for work of equal value	<p>The training and development opportunities are available to all employees, regardless of their personal characteristics. Scanfil enhances its Talent Management and Succession Planning processes to positively impact career possibilities for the personnel.</p> <p>↑</p>	<p>↓</p>	
	Training and skills development	<p>Any work-related accident occurring on Scanfil premises can negatively impact employee health. Accidents can happen at all locations. However, these incidents have been minor with no severe impact on the employee's health. There have not been any fatalities either serious accident requiring hospitalization in 2025.</p> <p>↓</p>	<p>↑</p>	
	Health and safety	<p>Potential: Scanfil observes the opportunity to support employees' mental health through professional services differentiating the company from other employers and positively impacting its employees.</p> <p>↑</p>	<p>↑</p>	
	Working time	<p>Gender equality and equal pay for work of equal value ensures fair treatment and recognition. Implementing pay equity tool enables Scanfil to increase transparency on remuneration practices and positively impacts its employer brand.</p> <p>↑</p>		
	Adequate wages	<p>Effective management of working time enhances productivity and employee well-being. However, unbalanced working hours may lead to burnout and absenteeism, resulting in lower morale and employee turnover, which may impact employees negatively.</p> <p>↓</p>		
	Work-life balance			

TOPIC	MATERIAL SUB-TOPICS	IMPACTS	RISKS AND OPPORTUNITIES	MANAGEMENT
Workers in the value chain	Gender equality and equal pay for work of equal value	<p>Actual: Strong Gender equality leads to equal pay and the same opportunity for leadership roles. It prevents a higher exposure to insecure or informal employment for women. Strong Gender equality supports fair labor practices and social justice..</p> <p>Potential: Child labour deprives children of their right to education, exposes them to hazardous conditions, and causes long-term physical and psychological harm. It perpetuates poverty cycles and violates fundamental human rights, severely damaging company reputation and ethical standards.</p>	<p>Risk: Companies with complex supply chains and aggressive purchasing practices may inadvertently contribute to child and forced labour. Without stronger due diligence and responsible sourcing, these risks are likely to grow, perpetuating human rights violations, undermining community development, and exposing businesses to legal, reputational, and operational consequences, threatening long-term sustainable progress.</p>	<ul style="list-style-type: none"> To ensure that suppliers share the same values as Scanfil, the aim is to have all suppliers to sign the Scanfil's Supplier Code of Conduct. Scanfil does also evaluate the supplier's compliance during supplier audits and visits in general. Gender equality is a fundamental principle in Scanfil's Supplier Code of Conduct. By recognizing it as a material topic and actively promoting it, we aim to act as ambassadors for equality throughout our network. Over time, this commitment will foster greater inclusivity and continuous improvement across our supply chain. Before engaging with a new supplier, Scanfil conducts a thorough assessment to ensure compliance with our standards. All suppliers are required to adhere to Scanfil's Supplier Code of Conduct, which outlines our expectations regarding ethical, environmental, and social responsibility. In addition, we encourage our key suppliers to complete the EcoVadis assessment, providing valuable insights into their social and sustainability practices.
	Health and safety	<p>Poor health and safety conditions for workers in the value chain can lead to work-place accidents, occupational illnesses, and long-term health issues, negatively affecting workers' physical and mental well-being. These risks are often higher for vulnerable groups, such as migrant workers or those in low-skilled roles.</p>		
	Child labor			
	Forced labor			
Business Conduct	Corporate culture	<p>Actual: A strong DEI driven culture fosters innovation, collaboration, and a sense of belonging by ensuring fair opportunities and diverse representation. Such environments attract top talent, improve engagement and decision making, and strengthen trust with employees and communities. Prioritizing DEI ultimately boosts morale, retention, and overall business success.</p> <p>Strong cybersecurity protects sensitive data, ensures business continuity, and builds stakeholder trust. It prevents financial losses, enhances compliance, and safeguards reputation. Effective cybersecurity also promotes innovation by reducing operational risks.</p>		<ul style="list-style-type: none"> Scanfil values and cherishes DEI. The value "Achieving Together" highlights how being one team globally is emphasized, how diversity is benefited from shared ideas, how respect and reliance on each other are emphasized, the aim for collective success, and how every individual is respected with no tolerance for bullying, harassment, or discrimination. All employees receive comprehensive training in Scanfil's Code of Conduct. Raising awareness of corruption and bribery risks strengthens prevention efforts, mitigates potential threats, and reinforces stakeholder trust while promoting a culture of integrity and compliance. Likelihood is determined through threat intelligence, historical data, and industry trends. Sources include cybersecurity frameworks (NIS, ISO), threat intelligence platforms (Cyber awareness platform), incident response data, and vulnerability assessments. Conducting regular audits, penetration tests, and staying informed through industry reports ensures a proactive and adaptive cyber-security strategy. Scanfil is committed to foster strong partnerships with suppliers who align with its core values. Through well-defined agreements, both parties ensure mutual accountability in fulfilling business commitments. These agreements encompass clear guidelines on deliveries and payment practices, promoting transparency, reliability, and sustainable collaboration.
	Corruption and bribery	<p>Potential: Effective management of supplier relationships and payment practices improves operational efficiency, strengthens trust, and ensures supply chain stability. Timely and fair payments foster loyalty, attract high-quality suppliers, enhance product quality, and promote innovation. Ethical practices support social responsibility and long-term sustainable partnerships, contributing to overall business success.</p>		
	Cybersecurity	<p>Effective prevention and detection of corruption and bribery protect organizational integrity and stakeholder trust. Implementing robust policies, regular audits, and compliance training reduces legal risks, financial losses, and reputational damage. These measures foster a transparent, ethical culture, promoting sustainable and fair business practices.</p>		
	Management of relationships with suppliers including payment practices			

Climate change

To identify and assess its climate-related risks and opportunities for different scenarios and time horizons, Scanfil conducted its first climate scenario analysis in 2025. The result indicates that Scanfil is exposed to acute and chronic physical risks in terms of extreme weather events in some of its production facilities, which consequently added one additional material financial risk into the Groups DMA. For transition-related risks and opportunities, Scanfil is considered to be relatively resilient against market and reputational risks over time, where no necessary measures are planned at this point. Scanfil is exposed to relatively higher risks related to climate policies where the Group is adapting to a stricter compliance and administrative landscape, but no such risks or opportunities have been identified as material. The description of how Scanfil performed its climate scenario analysis is presented in section 1.11 Description of the process to identify and assess climate-related impacts, risks and opportunities.

Scanfil is continuously adapting to climate-related risks and will further strengthen the Group's resilience in the coming year by developing a transition plan and integrating climate risks into the overall risk management process. These proactive measures ensure business continuity while safeguarding employees, assets, and the planet.

Resource Use and Circular Economy

Waste has been identified as a material topic. Scanfil has a detailed data collection on waste and will continue to refine the data quality over time.

Own employees

In section 3.1 Own employees, Scanfil discloses more detailed information about its own workforce, which covers all employees and non-employees in its own operations.

The Scanfil workforce mainly consists of Scanfil contracted employees comprising 87% of the total workforce (89% in 2024). The remaining workforce is third-party contracted employees. The participation of self-employed delivering services to Scanfil totals 13% (11%) of its workforce. The company's goal is to incorporate third-

party employees to the work standards and company culture, providing seamless and coherent services to customers.

The identified potential negative impacts refer to working conditions and equal treatment and opportunities for everyone. None of those can be seen as widespread or systematic in Scanfil operations.

Within working conditions, Scanfil observes that restricting remote work possibilities is negatively impacting employee satisfaction in some locations where other employers widely offer it.

Any work-related accident occurring at Scanfil premises can negatively impact employee health. Accidents can happen in all locations. There have been no fatalities in 2025 (no fatalities in 2024), but there was one serious accident requiring hospitalization (one incident in 2024).

Through appropriate risk management, Scanfil has identified potential negative impacts that should be prevented. One impact is improper working conditions, which could adversely affect employee health and the well-being of their families if secure living conditions are not ensured.

Scanfil pays adequate wages which ensures good living standards for the employees and their families. The company performs annual salary reviews and benchmarking analysis towards the local markets to ensure optimal pay development. The company uses third-party employment agencies to hire employees, which ensures higher stability and security of employment for its own employees as well as flexibility for the business during periodic demand fluctuations. The third-party providers are thoroughly verified for the employment conditions offered to Scanfil's non-employees. Offering flexible work hours and remote work schemes for the positions where the nature of work makes it possible, as well as prioritizing work-life balance, enable employees to better organize their working time in a way that supports their family-related duties.

Scanfil continuously improves its working conditions as part of both strategic efficiency-centric projects, for example Dream Factory or Lean Six Sigma certification projects performed by its own employees as well as working conditions development initiatives driven from the input of employee engagement surveys inputs.

A high standard of workplace safety positively impacts employee engagement and loyalty, leading to increased productivity and reduced employee turnover and sick leave costs. This also may enhance Scanfil's reputation and elevate its standing in the employer market within its operating areas. As a result, it is likely to help to recruit desired professionals and retain talent within the company.

A high sick leave rate generates absenteeism costs. Additionally, periods in which absent employees need replacement may lead to competence gaps and risks of lower service quality, as well as increased overtime costs for other employees covering the tasks. In cases of long-term absences, additional training for the stand-in staff may be needed.

Well-developed equal treatment standards enhance Scanfil's reputation as an employer, attracting top talents who are eager to work for Scanfil. This contributes to the company's innovation and overall performance. At the same time, retaining experienced professionals becomes challenging if they are not provided with opportunities for growth and a salary that distinguishes them from junior employees. Scanfil has invested in a new pay equity software to monitor pay gaps, and if discrepancies are identified, adjustments will be made to address them. While this can lead to higher salary costs for the company, it would lead to a higher level of equality and improved working conditions for employees.

Scanfil is strongly committed to environmental and sustainability standards. Employees are expected to perform the mandatory training delivered by Scanfil and follow the sustainability standards. In case of a serious breach of the standards, disciplinary actions can be applied.

The enhancement of travel policy and business meeting guidelines which prioritize virtual collaboration channels requires employees to develop new skills, both in the use of advanced technologies as well as professional and impactful communication techniques. Some managers are found to face challenges when leading remote teams and having limited possibilities to travel for face-to-face meetings. They are supported with training and mentoring.

Scanfil applies the same health and safety measures to own employees and third-party employees. Individuals that perform specific tasks use the same workstations and personal protection equipment.

The most highly desirable positions at Scanfil, especially in specialist work and engineering, are dominated by male employees. This may negatively impact the career possibilities for women thereby resulting in the underrepresentation of women in senior management. Scanfil's definition of senior management is the Group Management Team, Factories Management Teams and Directors and Heads of global functions. As of the end of 2025, the percentage of women in these teams was at 27% (27% in 2024). The employee gender balance in the whole organization is close to a 50/50 split between females and males, which proves equal accessibility to all, and fair treatment driven by company culture and policies. Scanfil is continuously enhancing its Talent Management and Succession Planning processes to positively impact career possibilities for the personnel.

A constant risk is the possibility of losing experienced workforce driven by minor differentiation in pay between employees with long years of work compared to junior employees. This is observed mainly in Poland where the minimum wage which is offered to junior employees was increased significantly due to country regulations, while more experienced worker salaries did not increase to the same extent.

Workers in the value chain

Based on the information under section 1.8 Interest and views of stakeholders, Scanfil has identified four main areas of risk and opportunities for value chain workers:

- **Upstream value chain workers:** These are workers employed by suppliers and based on facilities managed by suppliers. These are workers in the value chain employed by direct suppliers or by other tier-up suppliers.
- **In-house value chain workers:** These are employees of suppliers, but they work at Scanfil's premises. It could be suppliers working with installations, temporary employees contracted via a service provider, etc. All supplier employees working at Scanfil's premises undergo safety training and are guaranteed to have personal safety protection. It is the responsibility of the site's top management to ensure that no one visits Scanfil's premises without the right safety gear.
- **Downstream value chain workers:** These are employees of customers and will be impacted by the quality and service that are provided by Scanfil.
- **Distribution value chain workers:** These are employees of contracted transportation companies and transport goods either to or from Scanfil.
- **Particularly vulnerable worker:** All people have equal value, and Scanfil prioritizes work guided by the DEI principles. This is applicable in the Scanfil value chain. For more information, please refer to the Own workforce section.

Scanfil has limited possibilities to impact on the workers in the value chain downwards, as these are controlled by customers. It is part of the sales process to decline businesses that do not meet a decent maturity level of sustainability. It is therefore natural to focus on upstream suppliers and/or suppliers that Scanfil can impact directly on the procurement channels.

As a global company, Scanfil operates in various regions with diverse regulatory environments. Human rights and labor standards vary significantly across different countries. Among the different regions that Scanfil's supply chain is operating in, the APAC region is considered to have a higher risk of child or forced labor. In addition, Africa is considered high-risk, but Scanfil does not have any direct business relationships in this region.

The current political situation in the world addresses risks to Scanfil's supply chain. Much of the electronic components come from countries located in Asia with high

political tensions. In case of conflict, there is a risk that the supply chain will be disrupted and that would cause disturbances in Scanfil's production.

No material negative impacts have been identified within Scanfil's own operations or in any of the company's partners in the value chain. Scanfil is aware of the risks related to the mining of minerals in conflict areas and, for that purpose, has included processes for reporting conflict minerals according to the guidelines set by the RBA (Responsible Business Association).

Business Conduct

The areas that have been identified as relevant and material for the ESRS G1 Business Conduct are corporate culture, corruption and bribery, cybersecurity and management of relationships with suppliers' payment practices. The criteria that have been used to identify material impacts, risks and opportunities related to these areas have been to assess whether Scanfil and its value chain stakeholders have any direct operational activities related to these in the geographical locations where they operate.

Use of phase-in provisions in accordance with Appendix C of ESRS 1

As a result of the ESRS Quick-fix delegated act announced by the EU on July 11th, Scanfil will not report on the following sub-topics under ESRS S1 Own Workers: Training and skills development, Cases of work-related ill-health and Work-life balance. As S1 is material for Scanfil, the DMA results are presented in section 1.9 Material impacts, risks and opportunities, and their interaction with the strategy and business model. The identified material impacts, risks and opportunities are presented more in detail in section 3.1 Own Workforce.

1.10 Description of the process to identify and assess material impacts, risks and opportunities

Scanfil's process for identifying and assessing material sustainability impacts, risks, and opportunities is in accordance with the requirements of ESRS. The input to the DMA is analyzed as part of the Group's General Strategy and Risk process, forming the foundation of Scanfil's sustainability strategy and reporting. Scanfil strives to maintain a holistic perspective in its risk assessment, even though financial risks remain the top priority. Sustainability risks that are considered financially are identified and assessed in the Risk Management Process. The financial risks are assessed by the likelihood of occurrence, the magnitude of the financial impact, and the nature of the effects. These assessments are based on three scales – the percentage of occurrence, financial impact, and the scoring of the level of risk control. The Risk Management System is used by all local sites and departments where Scanfil has its own business operations. Specific parameters used in the process of identifying impacts, risks and opportunities can be found in the Appendix.

The purpose of the process is to ensure that the company identifies and manages the most material sustainability aspects, both from an impact and financial perspective, with the objective to integrate sustainability risks and opportunities into business strategy, risk management, and decision-making.

The process is based on the due diligence process which is explained in further detail in the section "Statement on due diligence". It is based on the principle of double materiality, assessing both impacts on people and the environment, as well as financial risks and opportunities. It is carried out in several steps:

- Mapping of potential sustainability topics
- Stakeholder dialogues
- Assessment of impact and financial relevance
- Prioritization and validation of material topics
- A materiality matrix is used to visualize the results

The DMA considers parameters such as affected stakeholders, value chain position, actual or potential impact, recurring or non-recurring impacts, and more. The key goal is to identify and assess the risks, threats, and opportunities potentially significant to the implementation of the company's values, strategy and to the achievement of long-term targets as well as to identify and assess the company's impacts on society and the environment.

The process is led by the sustainability function in close collaboration with risk management, strategy, finance, and operational units. The GMT and the Board are involved in validation and prioritization of the results. The analysis is conducted annually, with updates made in response to significant changes in the business or external environment.

The company uses both internal data like incident reports and customer feedback, as well as external sources like scientific reports, regulatory requirements and industry standards. Scanfil conducts climate risk assessments of geographical locations and parameters connected to a heightened risk of adverse risks and impacts taking into consideration that a majority of the sourcing base of electronic components is in potential risk areas, where scenarios are based on information from the IPCC. Scanfil works systematically to reduce adverse impacts immediately, e.g., ensure alternative suppliers for the supply of key components already at the contract writing phase.

Stakeholders are engaged through interviews, surveys, and workshops to capture diverse perspectives. Stakeholder consultation through surveys is a part of the process to identify, assess, prioritize, and monitor Scanfil's potential and actual impacts. In the impact identification process, a stakeholder dialog is conducted to collect data and sustainability matter concerns from different stakeholder groups. The survey focuses on three areas: Environmental, Social, and Governance, with respondents being asked to rate their answers on a scale of 0-5, with 0 indicating no impact or no risk and 5 representing critical impact or very high risk. Scanfil's management, shareholders, investors, and creditors are directed to questions on Financial Materiality, while customers, employees, subcontractors, and business partners answer on Impact Materiality. The results are documented in a materiality

matrix and an internal report, which serve as the basis for sustainability reporting. Material topics are identified and linked to relevant ESRS standards. The results are used to guide sustainability efforts, prioritize actions, inform risk management, and ensure that reporting focuses on the most relevant issues for Scanfil's operations. They also serve as an input for strategic decisions and business development.

Scanfil's sustainability reporting platform performs the DMA by providing a comprehensive and user-friendly way to identify and assess material sustainability issues. It supports the organization in complying with the regulations, as all sustainability matters in topical ESRS are covered. The assessment procedure of impacts takes into consideration whether the impact is positive or negative, the severity of the impact, and the likelihood of the impact. The prioritization of materiality is based on the assessment results from the system of severity and likelihood and the stakeholder survey.

A comprehensive overview of each ESRS input parameter, data sources, and assumptions are presented below:

- Climate change: Stakeholder engagement, SBTi targets, climate risk assessments and ISO 14001 management system.
- Resource use and circular economy: Stakeholder engagement. Detailed data collection on waste. EcoVadis, and mandated material compliance in the Supplier Code of Conduct. ISO 14001 management system
- Own employees: Stakeholder engagement, country-specific legal requirements, employee dialogs, employee engagement survey, internal Code of Conduct
- Workers in the value chain: Stakeholder engagement, Supplier Code of Conduct, International Labour Organization (ILO), EcoVadis, supplier monitoring process (supplier selection criteria, balanced scorecard)
- Business conduct: Stakeholder engagement (shareholders, investors, creditors) Supplier Code of Conduct, internal Code of Conduct, legal requirements, UN Global Compact, OECD conflict minerals, ILO, EcoVadis

1.11 Description of the process to identify and assess climate-related impacts, risks and opportunities

The first climate-related impacts, risks and opportunities were identified in the first DMA conducted in 2023, which has been complemented by a climate scenario analysis in 2025. Physical risks are following the Delegated Regulation (EU) 2021/319 and the procedure as described in Task Force on Climate-related Financial Disclosures (TCFD). The physical risks are assessed on site level locally with a qualitative screening to assess the relevance of climate-related hazards to Scanfil's assets. The exposure to climate-related hazards is quantified using a probability of exceedance method, with threshold values derived from historical data primarily obtained from the World Bank Group's Climate Change Knowledge Portal (CCKP). Qualitative hazard exposure scores are assigned based on the probability of exceedance, which are calculated for each climate-related hazard, scenario, and time horizon. Surveys have been conducted to assess the vulnerability level (1 = least vulnerable, 5 = most vulnerable) across financial, health and safety, and operational disruption themes. The exposure scores are combined with vulnerability scores to identify the inherent risk for each climate-related hazard. To ensure a comprehensive understanding of potential climate-related risks and opportunities, three distinct emission scenarios from the Intergovernmental Panel on Climate Change (IPCC) – SSP 2-4.5, SSP 3.70 and SSP 5-8.5, representing low, moderate, and high – are used. These scenarios represent varying global trajectories for greenhouse gas emissions. By analyzing these three scenarios, Scanfil will identify robust strategies that perform well across a range of possible outcomes, supporting informed decision-making and long-term resilience planning. The scenarios are assessed across three different time horizons: short-term 2021-2040, mid-term 2041-2060, and long-term 2081-2100, and are in line with the recommendations from IPCC.

As for the physical risks, the transition risks and opportunities are assessed for each Scanfil site and are based on the TCFD classification for risk and opportunity drivers. Seven risks related to market, policy and legal, technology and reputation and two opportunities related to energy source were identified. They were assessed

according to the site's geographical exposure and sensitivity to being exposed to these. As for physical risks, the exposure score is based on an indicator and its probability of occurrence while the sensitivity score is based on a qualitative survey assessment for each site. In accordance with the ESRS standard in limiting global warming by 1.5 degrees, the NGFS scenario Net Zero 2050 is used and compared to the alternative scenario Fragmented World which assumes slower and more ineffective policies and technological change. The scenarios are assessed across three different time horizons: short term 2025, medium-term 2030 and long-term 2050. The local risk and opportunity assessment of individual sites have been analyzed from a group perspective, where no risks or opportunities are identified as material for Scanfil Group.

1.12 Disclosures in relation to specific circumstances

Measures including estimated value chain data, using indirect sources and the basis for preparation of these metrics, are presented below:

Upstream metrics:

- **Scope 3.1 Purchased Goods and Services**
Calculated on the spend of purchased material and the use of emission factors from Exiobase 3.9
- **Scope 3.2 Capital Goods**
Calculated on the spend of purchased capital goods and the use of emission factors from Exiobase 3.9
- **Scope 3.3 Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2**
Calculated on the energy used and the use of emission factors from DEFRA WTT: factors from T&D and generation (2024)
- **Scope 3.4 Upstream Transportation and Distribution**
Calculated on the spend method of inbound transport and the use of emission factors from Exiobase 3.9. Reported per site.

Own operation metrics:

- **Scope 1**
Calculation of direct emissions that are owned or controlled by Scanfil. Combustion and Fugitive emissions (refrigerants): DEFRA (2024)
- **Scope 2**
Purchased electricity includes indirect greenhouse gas (GHG) emissions from the generation of purchased electricity. Emission factor AIB (2024)
Emission factor - Scope 3 Source: DEFRA WTT: factors from T&D and generation
- **Scope 3.5 Waste Generated in Operations**
Calculated by waste-type specific method, tonnes of waste. Reported per site. DEFRA (2024)
- **Scope 3.6 Business Travel**
Calculated on a spend-based method and estimates emissions from the cost associated with each travel segment, using cost as a proxy for emissions and applying spend-based emission factors. Reported per site. Emission factor from Exiobase 3.9
- **Scope 3.7 Employee commuting**
Employee commuting includes emissions from employee travel between their homes and their workplace. This includes various modes of transportation such as personal vehicles, public transportation, carpooling, and cycling. The average-data method uses industry-standard emission factors and averages to estimate emissions when specific commute data is not available.

The following emission factor sources have been used:

- Petrol car commuting: NTM (2018)
- Diesel car commuting: NTM (2018)
- Battery Electric Average Car: DEFRA (2024)
- Plug-in Hybrid: DEFRA (2024)
- Bicycle: ZERO
- Electric bike: AIB (2024)
- Bus: NTM (2018)
- Motorbike, average: DEFRA (2024)
- Subway/Metro: NTM (2018)
- Regional train: NTM (2018)

- **Energy consumption and combination of energy sources**
Reporting in the Position Green sustainability system. Reporting per site.
- **GHG intensity**
GHG intensity based on turnover, Scopes 1, 2, 3 (market-based), tCO2e / euros.
- **Waste generated in the company's own operations**
Tons of waste types reported per site.

Downstream metrics:

- **Scope 3.9 Downstream transportation and distribution**
Calculated on spend method and use of emission factors from Exiobase 3.9. Reported by site.
- **Scope 3.11 Use of sold products**
Calculated on estimated usage of delivered products. Average electricity emission factor.

Scanfil's Sustainability Statement contains disclosures related to the company's own operations, and the upstream and downstream value chains including suppliers, customers, and other business partners. There are inherent uncertainties about the completeness, availability, quality, and accuracy of this information as it relates to performance and activities that are beyond Scanfil's direct influence and control.

In the Appendix, the level of accuracy for activity data and environmental data is presented with respect to metrics that include upstream and/or downstream value chain data based on indirect sources. The level of accuracy has been qualitatively assessed and categorized as:

1. High: Minimal margin of error or uncertainty.
2. Medium: Some uncertainty exists due to limitations in data collection or methodology.
3. Low: High level of uncertainty due to limitations in methodology or lack of verification.

The level of accuracy for environmental data has been assessed as "Medium" in all cases as the data is based on third-party data.

Scanfil has a goal to continuously improve the level of accuracy in its value chain data. The company has implemented a software that gathers and provides the necessary data for its own operations, as well as downstream and upstream value chain data relevant to Scanfil. The plan is to continuously raise the level of digitalization and data accuracy to retrieve the metrics and estimates needed. When primary data cannot be used, Scanfil uses the method of spend analysis with data retrieved from Scanfil's ERP system. Spend analysis is a method used for collecting, cleansing, classifying and analyzing expenditure data. By using the expenditure data, the data is multiplied with suitable equivalent factors. Some measurements are associated with inherent uncertainties due to limitations in the availability and quality of primary data, which is why the reported figures should not be regarded as exact measurements. Scanfil has not identified or assessed any future events that provide measurement uncertainties.

Scanfil uses the same assumptions, approximations, and judgments that are presented by the databases and software used for retrieving the data. There has not been any other assumptions, approximations, or judgments. The Sustainability Statement for 2024 was Scanfil's first report in compliance with the CSRD. Scanfil has not replaced any metrics or targets but has continued to improve the reporting process regarding data and metrics by recalculating those metrics and baselines that are affected by acquisitions or other changes in 2025. In addition to updating the baseline for reported metric, Scanfil has also improved the reporting process by methodological changes in the GHG reporting. The metrics and targets affected by the recalculations are 'Gender pay gap' presented in section 3.1 Own Workforce and the GHG Reporting in section 2.2 Climate Change. The pay gap was initially based on the average gross hourly pay level in 2024. This year, Scanfil adds any

other remuneration that the employees are being paid on top of the gross hourly pay level. The changes are reflected in the corresponding topical ESRS.

As per Scanfil's recalculation policy for GHG reporting, if new acquisitions increase Scanfil's GHG emissions by more than 5%, the baseline as well as the target will be recalculated. The GHG targets as well as the baseline for which these are measured have been recalculated in 2025 to include last year's acquisitions of the SRX sites. Scanfil plans to revalidate the targets for SBTi in 2026.

As a result of the Quick-Fix delegated act announced on July 11, 2025, Scanfil will omit specific reporting information on ESRS S1 Own employees this year. Please read more about it in "Use of phase-in provisions in accordance with Appendix C of ESRS 1". No errors in last year's report have been identified in the preparation of this report.

As disclosed in the 2024 Sustainability Statement, Scanfil acquired two new factories in Australia and Malaysia in 2024, which have since been included in the Group's reporting. The administrative project and operations to include them in the group structure has continued this year and will proceed during 2026. Although the available data provided by the new acquisition of ADCO Circuits in 2025 follow a clear structure for data collection, the volume and quality of the data are at relatively lower level compared to the rest of the Group. They will be developed further during 2026.

2. Environmental information

2.1 Taxonomy report outline

The EU Taxonomy (EU 2020/852) is a classification system established to determine which economic activity can be considered environmentally sustainable. The purpose is to provide companies, investors, and policymakers with appropriate definitions to help navigate the transition to a low-carbon, resilient, and resource-efficient economy.

The EU Taxonomy is an evolving system, and not all activities that could significantly contribute to environmental objectives are currently included. As the taxonomy develops, additional activities will be incorporated over time.

Scanfil is an electronics manufacturing services (EMS) company that primarily produces according to customer-defined specifications, with limited influence over how those specifications are developed. Most of its operations fall under NACE code 26, which covers the manufacturing of computers, electronic, and optical products, typically delivered as components for further assembly or manufacturing.

■ 2.1.1 Eligibility Assessment

For 2025, Scanfil reviewed its activities to identify taxonomy-eligible economic activities. This assessment encompassed all six environmental objectives outlined in the EU Taxonomy regulation.

The initial screening was done by cross-checking all Scanfil's activities with a complete list of all economic activities for each environmental objective covered by the EU Taxonomy. After the initial screening, the relevant activities were identified for further assessment. It was found that Scanfil's most substantial contributions were all towards the first environmental objective, Climate Change Mitigation (CCM).

In 2024, two factories were acquired as part of the acquisition of SRXGlobal. Their activities have now been incorporated into the Taxonomy eligibility assessment for 2025. In Q4 2025, ADCO Circuits was acquired. Since the company has not been involved in the manufacturing of the assessed activities, ADCO Circuits is not included in the DNSH assessment. The company's contribution will be accounted for in 2026.

One amendment from last year's reporting period is that Scanfil has now identified that the manufacturing of critical components for low carbon technologies can potentially be considered Taxonomy-eligible under activities Climate Change Mitigation (CCM) 3.3. Nevertheless, there are still areas where data is missing or incomplete. Scanfil is actively working to address these gaps. Scanfil has decided to take a conservative and systematic approach, opting for ineligibility whenever there is uncertainty.

Based on a screening of eligible activities, Scanfil has identified relevant financial activities for the 2025 reporting period, specifically manufacturing activities linked to Turnover, Capex, and Opex under the environmental objective "Climate Change Mitigation".

- CCM 3.3. "Manufacture of low carbon technologies for transport": Scanfil manufactures on-board charger and frequency converters, fulfilling the substantial contribution criteria for a selection of two subsections: (j) vehicles of categories N2 and N3; (m) sea and coastal passenger water transport vessels.
- CCM 3.5. "Manufacture of energy efficiency equipment for buildings": Scanfil manufactures a series of products and key components fulfilling the substantial contribution criteria for a selection of valid subsections. Those subsections being: (i) cooling and ventilation; (k.) heat pumps; (m.) energy-efficient building automation and control systems; (n) zoned thermostats and devices for the smart monitoring of the main electricity loads or heat loads for buildings, and sensing equipment; (o.) products for heat metering and thermostatic controls; (q.) products for smart monitoring and regulating of heating systems, and sensing equipment.

- CCM 3.20. "Manufacture, installation, and servicing of high, medium and low voltage electrical equipment for electrical transmission and distribution that result in or enable a substantial contribution to climate change mitigation": Scanfil manufactures a number of products fulfilling the substantial contribution criteria for a selection of valid subsections. Those subsections being: a) electric vehicle charging stations and supporting electric infrastructure for the electrification of transport that is installed primarily to enable electric vehicle charging; c) low voltage electrical products, equipment and systems, that increase the controllability of the electricity system, and contribute to increasing the proportion of renewable energy or improve energy efficiency; e) demand response and load shifting equipment, systems and services that increase the flexibility of the electricity system and support grid stability.
- CCM 4.1. "Electricity generation using solar photovoltaic technology": Scanfil operates rooftop solar generation systems at one of its manufacturing sites, thereby constituting a generation facility that produces electricity using solar photovoltaic (PV) technology.

■ 2.1.2 Alignment Assessment

For an economic activity to be considered taxonomy-aligned, it must make a substantial contribution to at least one environmental objective, avoid causing significant harm (DNSH) to any of the others, and comply with minimum safeguards. Scanfil has evaluated its eligible activities against their technical screening criteria and, at present, has not identified any activities as fully taxonomy aligned.

Each eligible manufacturing activity was assessed at the product/component level for substantial contribution. Given that these activities share factory facilities and have identical DNSH criteria, DNSH compliance was evaluated at the facility level. Facilities lacking sufficient evidence to confirm compliance were excluded from alignment.

TECHNICAL SCREENING CRITERIA	CRITERIA DESCRIPTION	SCANFIL COMPLIANCE
Substantial contribution - CCM 3.3	Manufacture of low carbon technologies for transport	Scanfil manufactures on-board chargers and frequency converters that are compliant with subsections: (l) & (m)
Substantial contribution - CCM 3.5	Manufacture of energy efficiency equipment for buildings.	Scanfil manufactures products and key components for different companies, and the products and components are compliant with subsections (i), (k), (m), (n) & (o)
Substantial contribution - CCM 3.20	The economic activity develops, manufactures, installs, maintains or services electrical products, equipment or systems, or software aimed at substantial GHG emission reductions in high, medium and low voltage electrical transmission and distribution systems through electrification, energy efficiency, integration of renewable energy or efficient power conversion.	Scanfil manufactures products compliant subsections 1(a), 1(c) and 1(f). Furthermore, in accordance with subpoint 4, the products manufactured comply with mandatory energy and material efficiency performance requirements laid down in Directive 2009/125/EC. No other subpoints are not applicable.
Substantial contribution - CCM 4.1	The activity generates electricity using solar PV technology.	Scanfil operates a roof solar generator system on one of its manufacturing sites thus complying with the criteria.
DNSH – Climate adaptation	The activities comply with the criteria set out in Appendix A to Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021	Non-compliant. In 2025, Scanfil has completed a company-wide, high-level screening of physical climate risks, covering chronic and acute hazards related to temperature, wind, water, and solid mass for all manufacturing sites. But Scanfil does not yet have a systematic or group-wide adaptation plan or implementation process.
DNSH – Water	The activities comply with the criteria set out in Appendix B to Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021	An assessment of all Scanfil's applicable plants shows that all but one are compliant , either having completed an EIA or meeting the national requirements of an EU member-state.
DNSH – Circular Economy	<p>For manufacturing, the activity assesses the availability of and, where feasible, adopts techniques that support:</p> <ul style="list-style-type: none"> a. reuse and use of secondary raw materials and reused components in products manufactured; b. design for high durability, recyclability, easy disassembly and adaptability of products manufactured; c. waste management that prioritises recycling over disposal, in the manufacturing process; d. information on and traceability of substances of concern throughout the life cycle of the manufactured products. <p>For energy generation, the activity assesses the availability of and, where feasible, uses equipment and components of high durability and recyclability that are easy to dismantle and refurbish.</p>	<p>For manufacturing, an assessment of all Scanfil's applicable plants shows that all are compliant, actively implementing strategies to reuse materials on the factory floor, including the return of some materials to suppliers for reuse, such as packaging materials.</p> <p>For energy generation, Scanfil conducts regular maintenance inspections of its roof solar generator system where high durability and recyclability of all feasible components are mandated.</p>
DNSH – Pollution prevention	The activities comply with the criteria set out in Appendix C to Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021	An assessment of all Scanfil's applicable plants shows that all are compliant, by either not manufacturing, placing them on the market, or using the listed substances, or by ensuring compliance with the relevant substance Directive.
DNSH – Biodiversity	The activities comply with the criteria set out in Appendix D to Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021	An assessment of all Scanfil's applicable factories shows that all European sites are compliant, either having completed an EIA or meeting the national requirements of an EU member-state. The location and connection of the solar generator system required government approval which Scanfil attained.

2.1.3 Minimum Safeguards

Scanfil ensures compliance with minimum safeguard criteria, including anti-corruption, fair competition, taxation, and human rights. These are addressed through company-wide policies and procedures covering all potentially taxonomy-aligned activities.

Human rights

Scanfil is committed to international human rights standards, including the OECD Guidelines, UNGPs, ILO Conventions, and the International Bill of Human Rights. This commitment is embedded in the internal Code of Conduct (CoC), supported by mandatory employee training and supplier requirements. Supplier performance is monitored via EcoVadis, audits, and a whistleblowing system.

Anti-Corruption & Fair Competition

Scanfil upholds strict anti-corruption and fair competition standards, with training for employees and a whistleblowing channel. No violations were reported in 2025. Broader anti-corruption measures, including internal controls and risk assessments, are being developed for full implementation in the coming years.

Taxation

Scanfil complies with tax laws in all operating countries, follows OECD transfer pricing guidelines, and ensures transparency in reporting and transactions.

Sustainable Development & Corporate Governance

Scanfil promotes sustainable development through education, employment, and local engagement. Corporate governance is guided by transparency, stakeholder input, and risk-based due diligence.

Environmental Responsibility

Scanfil manages environmental impacts through a structured management system, measurable goals, and collaboration with authorities. Employees and stakeholders are educated on environmental issues.

Employment and industrial relations

Scanfil respects labor rights and supports unionization. Scanfil contributes to the abolition of child and forced labor and promotes equal opportunities and treatment for employees and does not tolerate discrimination. It ensures safe working conditions in line with the ILO's declaration on fundamental principles and rights at work and provides training and fair notice for employment changes.

Information disclosure

Scanfil publishes clear, complete, and timely information in its reports, following international standards and undergoing annual external audits.

Access to grievance mechanisms

Scanfil maintains effective grievance channels for affected individuals and communities, ensuring protection and non-retaliation in all cases.

2.1.4 Summary & Key Performance Indicators (KPIs)

The 2025 assessment finds that whilst Scanfil currently has eligible activities through climate change mitigation related to its manufacturing process, none of the economic activities were identified as taxonomy aligned. This is due to the DNSH criteria regarding climate change adaptation. Scanfil will investigate the potential of further aligning its activities in the future.

Scanfil Taxonomy KPIs for the year 2025 are presented in the subsequent tables.

Double counting has been avoided by classifying external revenue streams into taxonomy-eligible economic activities only once. The shares of eligible and aligned net sales have been used as a key to calculating eligible and aligned Opex and Capex. The risk of double counting is further reduced because Scanfil only reports compliance with the first environmental objective, climate change mitigation.

Turnover

Scanfil is an EMS provider specializing in client-specific component and product manufacturing. Most operations fall under NACE code 26 (computers, electronic, and optical products), which is not yet covered by the initial Delegated Act on Climate. Serving around 160 clients, Scanfil produces approximately 10,000 products annually, ranging from medical devices to heat pumps and recycling systems. Currently, its taxonomy-eligible activities are mainly within the Energy & Cleantech sector, with other areas not yet addressed by the Taxonomy Regulation.

In 2025, the inclusion of manufacturing of critical components for low-carbon technologies under CCM 3.3 has resulted in an expansion of eligible activities. The impact of this change on turnover KPI figures was 7.4 MEUR. Furthermore, the acquisition in 2024 also resulted in an expansion of eligible activities, the impact of which was 1.8 MEUR.

The revenue is based on Scanfil's revenue as recognized per IFRS 15. The numerator is determined by the revenue from factories responsible for the sale of products or components related to the associated eligible activities.

TURNOVER KPI	MEUR
Revenue from contracts with customers	797,11
Total	797,11

Two factories acquired in 2024 have been incorporated into the eligibility assessment for 2025, contributing minor activity changes. The factory acquired in Q4 2025 is not included in this year's assessment and will be addressed in future reporting.

Capital Expenditure

Under the EU Taxonomy, CapEx is divided into three categories:

- **CapEx A:** Investments in assets already aligned with the taxonomy.
- **CapEx B:** Upgrades to make existing assets taxonomy compliant.
- **CapEx C:** Acquisition of new assets expected to meet taxonomy criteria.

For Scanfil, all CapEx is considered CapEx A. As an EMS provider, Scanfil shares production assets across clients (e.g., SMT lines), making it impractical to allocate investments by taxonomy alignment. Therefore, eligible CapEx is calculated as a share of total CapEx, proportional to eligible turnover. Reported taxonomy CapEx aligns with the Group's financial statements and includes purchases of property, plant, equipment, intangible assets, and right-of-use assets.

Although Scanfil acquired factories in 2024 and 2025, these acquisitions have not been classified under CapEx C because they do not currently meet taxonomy criteria. Scanfil's approach remains conservative, and no explicit CapEx investment into taxonomy-aligned assets has been made during the reporting year. 2024's solar generator system investment no longer affects CapEx in 2025. The CapEx KPI was impacted by 0.22 MEUR from including activity 3.3 and by 0.05 MEUR from the assets added through the 2024 acquisition.

CAPEX KPI	MEUR
Additions to property, plant and equipment	13.6
Additions to intangible assets	0.7
Additions to capitalized right-of-use assets	9.1
Total	23.4

Operating Expenditure

Under the EU Taxonomy, OpEx is defined as expenses related to assets and economic activities that generate taxonomy-eligible net sales. This includes costs directly associated with the maintenance and servicing of assets, such as facility improvements.

The method for calculating OpEx is the same as with CapEx for manufacturing activities with regard to the share of total CapEx, being proportionate to the eligible turnover. The OpEx KPI was impacted by 0.13 MEUR from including activity 3.3 and by 0.03 MEUR from the assets added through the 2024 acquisition.

Note that 2024's solar generator system investment continues to contribute marginally to OpEx, though the annual operational cost is relatively minor at 0,01 MEUR.

OPEX KPI	MEUR
Cost of short-term leases	1.2
Costs of maintenance, repair and equipment	13.3
Total	14.5

PROPORTION OF TURNOVER FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ALIGNED ECONOMIC ACTIVITIES – DISCLOSURE COVERING YEAR 2025

FINANCIAL YEAR 2025	2025			SUBSTANTIAL CONTRIBUTION CRITERIA						DNSH CRITERIA (DOES NOT SIGNIFICANTLY HARM)						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1) or - eligible (A.2.) turnover, year 2024 (18)	Category enabling activity (19)	Category transitional activity (20)		
	Code (2)	Turnover (3)	Proportion of Turnover, year 2025 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)						
ECONOMIC ACTIVITIES (1)		MEUR	%	Y;N;N/ EL	Y;N;N/ EL	Y;N;N/ EL	Y;N;N/ EL	Y;N;N/ EL	Y;N;N/ EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T		
A. TAXONOMY-ELIGIBLE ACTIVITIES																					
A.1. ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (TAXONOMY-ALIGNED)																					
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Of which enabling		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	E		
Of which transitional		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		T	
A.2 TAXONOMY-ELIGIBLE BUT NOT ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (NOT TAXONOMY-ALIGNED ACTIVITIES)																					
				EL; N/ EL	EL; N/ EL	EL; N/ EL	EL; N/ EL	EL; N/ EL	EL; N/ EL												
Manufacture of low carbon technologies for transport	CCM 3.3	7.41	0.93 %	EL	EL	N/EL	N/EL	N/EL	N/EL											0.00%	
Manufacturer of energy efficiency equipment for buildings	CCM 3.5	52.83	6.63 %	EL	EL	N/EL	N/EL	N/EL	N/EL												5.01 %
Manufacture, installation, and servicing of high, medium and low voltage electrical equipment for electrical transmission and distribution that result in or enable a substantial contribution to climate change mitigation	CCM 3.20	8.76	1.10 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL												1.73 %
Turnover of Taxonomy eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		68.99	8.66 %	8.66 %	0 %	0 %	0 %	0 %	0 %												6.74 %
Total (A.1+A.2)		68.99	8.66 %	8.66 %	0 %	0 %	0 %	0 %	0 %												6.74 %
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																					
Turnover of Taxonomy-non-eligible activities		728.12	91.34 %																		
Total (A+B)		797.11	100 %																		

Legends of the tables
A.1

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
 N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
 N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective

A.2

EL – Taxonomy-eligible activity for the relevant objective
 N/EL – Taxonomy-non-eligible activity for the relevant objective
 Scanfil plc's principles for defining turnover, capital expenditure and operating expenditure can be found in notes 1.1., 1.5., 3.2., 3.3. and 3.4. in the Financial Statements

PROPORTION OF CAPEX FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ALIGNED ECONOMIC ACTIVITIES – DISCLOSURE COVERING YEAR 2025

FINANCIAL YEAR 2025	2025			SUBSTANTIAL CONTRIBUTION CRITERIA						DNSH CRITERIA (DOES NOT SIGNIFICANTLY HARM)						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1) or -eligible (A.2.) CapEx, year 2024 (18)	Category enabling activity (19)	Category transitional activity (20)	
	Code (2)	CapEx (3)	Proportion of CapEx, year 2025 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)					
ECONOMIC ACTIVITIES (1)		MEUR	%	Y;N;N/ EL	Y;N;N/ EL	Y;N;N/ EL	Y;N;N/ EL	Y;N;N/ EL	Y;N;N/ EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T	
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (TAXONOMY-ALIGNED)																				
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	E	
Of which enabling		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	E	
Of which transitional		-	-	-						-	-	-	-	-	-	-	-	-		T
A.2 TAXONOMY-ELIGIBLE BUT NOT ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (NOT TAXONOMY-ALIGNED ACTIVITIES)																				
				EL; N/ EL	EL; N/ EL	EL; N/ EL	EL; N/ EL	EL; N/ EL	EL; N/ EL											
Manufacture of low carbon technologies for transport	CCM 3.3	0.22	0.93 %	EL	EL	N/EL	N/EL	N/EL	N/EL											0.00 %
Manufacturer of energy efficiency equipment for buildings	CCM 3.5	1.55	6.63 %	EL	EL	N/EL	N/EL	N/EL	N/EL											5.01 %
Manufacture, installation, and servicing of high, medium and low voltage electrical equipment for electrical transmission and distribution that result in or enable a substantial contribution to climate change mitigation	CCM 3.20	0.26	1.10 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL											1.73 %
Electricity generation using solar photovoltaic technology	CCM 4.1	0.00	0.00 %	EL	EL	N/EL	N/EL	N/EL	N/EL											2.46 %
CapEx of Taxonomy eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		2.02	8.66 %	8.66 %	0 %	0 %	0 %	0 %	0 %											9.21 %
Total (A.1+A.2)		2.02	8.66 %	8.66 %	0 %	0 %	0 %	0 %	0 %											9.21 %
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
CapEx of Taxonomy-non-eligible activities		21.37	91.34 %																	
Total (A+B)		23.40	100 %																	

Legends of the tables
A.1

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
 N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
 N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective

A.2

EL – Taxonomy-eligible activity for the relevant objective
 N/EL – Taxonomy-non-eligible activity for the relevant objective
 Scanfil plc's principles for defining turnover, capital expenditure and operating expenditure can be found in notes 1.1., 1.5., 3.2., 3.3. and 3.4. in the Financial Statements

PROPORTION OF OPEX FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ALIGNED ECONOMIC ACTIVITIES – DISCLOSURE COVERING YEAR 2025

FINANCIAL YEAR 2025	2025			SUBSTANTIAL CONTRIBUTION CRITERIA						DNSH CRITERIA (DOES NOT SIGNIFICANTLY HARM)						Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1) or -eligible (A.2) OpEx, year 2024 (18)	Category enabling activity (19)	Category transitional activity (20)
	Code (2)	OpEx (3)	Proportion of OpEx, year 2025 (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)				
ECONOMIC ACTIVITIES (1)		MEUR	%	Y;N;N/ EL	Y;N;N/ EL	Y;N;N/ EL	Y;N;N/ EL	Y;N;N/ EL	Y;N;N/ EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (TAXONOMY-ALIGNED)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Of which enabling		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	E	
Of which transitional		-	-	-						-	-	-	-	-	-	-	-		T
A.2 TAXONOMY-ELIGIBLE BUT NOT ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (NOT TAXONOMY-ALIGNED ACTIVITIES)																			
				EL; N/ EL	EL; N/ EL	EL; N/ EL	EL; N/ EL	EL; N/ EL	EL; N/ EL										
Manufacture of low carbon technologies for transport	CCM 3.3	0.13	0.93 %	EL	EL	N/EL	N/EL	N/EL	N/EL								0.00 %		
Manufacturer of energy efficiency equipment for buildings	CCM 3.5	0.96	6.63 %	EL	EL	N/EL	N/EL	N/EL	N/EL								5.01 %		
Manufacture, installation, and servicing of high, medium and low voltage electrical equipment for electrical transmission and distribution that result in or enable a substantial contribution to climate change mitigation	CCM 3.20	0.16	1.10 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL								1.73 %		
Electricity generation using solar photovoltaic technology	CCM 4.1	0.01	0.09 %	EL	EL	N/EL	N/EL	N/EL	N/EL								0.10 %		
OpEx of Taxonomy eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		1.27	8.74 %	8.74 %	0 %	0 %	0 %	0 %	0 %								6.84 %		
Total (A.1+A.2)		1.27	8.74 %	8.74 %	0 %	0 %	0 %	0 %	0 %								6.84 %		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		13.25	91.26 %																
Total (A+B)		14.52	100 %																

Legends of the tables
A.1

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
 N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
 N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective

A.2

EL – Taxonomy-eligible activity for the relevant objective
 N/EL – Taxonomy-non-eligible activity for the relevant objective
 Scanfil plc's principles for defining turnover, capital expenditure and operating expenditure can be found in notes 1.1., 1.5., 3.2., 3.3. and 3.4. in the Financial Statements

NUCLEAR AND FOSSIL GAS RELATED ACTIVITIES – DISCLOSURE COVERING YEAR 2025

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

2.2 Climate change

■ 2.2.1 Transition plan for climate change mitigation

Scanfil is committed to a 59,6% reduction in absolute scope 1 and 2 Greenhouse Gas (GHG) emissions by 2030 with 2020 as the baseline year.* Scanfil is also committed to reducing absolute scope 3 GHG emissions from purchased goods and services, capital goods, fuel- and energy-related activities, upstream transportation and distribution, waste generated in operations, business travel, and employee commuting by 25% by 2030 with 2022 as the baseline year. The baseline for both Scope 1, 2 and 3, has been recalculated for 2025, with respect to the acquired sites within SRXGlobal.

*The target boundary includes biogenic land-related emissions and removals from bioenergy feedstocks.

Meeting scope 1, 2 and 3 emission reduction targets remains a priority, although they are affected by the company's projected annual organic sales growth of 5-7% and the acquisitions completed in 2024 and 2025. To ensure transparency and comparability, the 2025 reporting includes data from all units for the period they have been part of Scanfil. Baseline values have been recalculated accordingly, and a comprehensive recalibration of baseline years is planned for early 2026 to fully incorporate the acquisitions finalized at the end of 2025.

The most significant contributor to Scanfil's greenhouse gas (GHG) emissions is Scope 3.1, Purchased Goods and Services, which accounts for approximately 92% of total emissions, calculated excluding Scope 3 category 11 as this category is not part of Scanfil's targets. Recognizing this, Scanfil has made it a priority to focus

on reducing the carbon footprint of its supply chain. The company's ERP system is continuously updated with GHG data for all components, enabling a structured and data-driven approach to supply chain sustainability. Newly acquired units are planned to be integrated into this platform to ensure consistency, transparency, and comparability across the organization.

This integration provides Scanfil with the capability to measure and evaluate the GHG emissions of purchased products, as well as to benchmark components across different suppliers and manufacturers. Over time, this will enable the company to integrate climate impact into procurement decisions alongside traditional criteria such as cost, quality, and delivery performance. By doing this, Scanfil will strengthen collaboration with suppliers to drive innovation, encourage low-carbon material choices, and accelerate the transition to more sustainable value chains.

In addition, the ability to calculate and communicate the GHG emissions of products delivered enhances transparency and creates added value for Scanfil's customers. Going forward, Scanfil aims to further develop this capability into a competitive advantage, offering its customers detailed product-level emissions data as a service to support their own sustainability goals and reporting requirements.

As a global enterprise, business travel for employees is sometimes necessary. All business travels is measured at the site level and categorized into different types of transport, such as car, train, and flight. However, Scanfil is actively working to minimize the amount of travel by consistently encouraging employees to select the more sustainable and virtual alternatives like digital meeting conference tools and virtual tours. To mitigate GHG emissions associated with employee commuting, Scanfil has introduced dedicated bus transportation at several of its manufacturing sites. In parallel, the company has revised its vehicle policy to prioritize low-emission options, including hybrid and electric vehicles. All Scanfil sites conduct systematic assessments of employee commuting patterns, providing a data-driven foundation

for identifying emission reduction opportunities. These insights enable the company to develop and promote attractive, environmentally responsible mobility alternatives for employees, supporting both individual choice and Scanfil's long-term sustainability objectives.

Scanfil's short-term targets for scope 1, 2, and 3 GHG emissions have been validated by the Science Based Targets initiative (SBTi). Following the acquisition of SRXGlobal in 2024, the company had initially planned to recalculate its baseline and targets and seek revalidation in 2025. However, considering additional acquisitions completed during 2025, Scanfil has decided to defer this process to 2026 to ensure that the updated targets accurately reflect the company's expanded operations.

Scanfil has strengthened its climate ambitions by committing to ensure that 70% of total energy consumption is renewable by 2030, an increase from the previous target of 50% set in 2020. As of 2025, the share of renewable energy has already increased to 60%, compared to a baseline of 26% in 2020.

For electricity, Scanfil has set a target of reaching 100% renewable sources by 2030, if renewable energy is available. By 2025, renewable electricity accounted for 75% of total electricity consumption, which corresponds to an increase of 52% compared to the baseline. Significant progress has already been made, with factories in China, Estonia, Poland, Sweden, Finland and Germany running entirely on renewable electricity.

Scanfil continues to actively negotiate renewable electricity contracts across its operations, and the company will expand these efforts to additional locations in the coming years. By combining long-term commitments with concrete implementation at the site level, Scanfil is building a path towards a fully renewable energy portfolio and strengthening its contribution to global efforts to reduce GHG emissions.

■ 2.2.2 Policies related to climate change mitigation and adaptations

Scanfil's commitment to climate change mitigation and adaptation is underpinned by three principal policies: (1) the Environmental Policy, (2) the internal Code of Conduct, and (3) the Supplier Code of Conduct. Together, these policies provide a comprehensive framework that governs all aspects of the company's operations and upstream activities. They are uniformly applied across all geographical markets in which Scanfil operates. The policies are designed to ensure systematic management of identified climate-related risks and opportunities, with a particular focus on reducing the company's overall environmental footprint and supporting long-term sustainable value creation.

Environmental Policy

Scanfil's Environmental Policy establishes a formal governance framework for managing environmental responsibilities across the organization. It sets out the company's commitment to responsible resource use, process efficiency, and the continuous improvement of environmental performance, in alignment with international standards and stakeholder expectations. The Policy is implemented under the certified requirements of ISO 9001 (Quality Management) and ISO 14001 (Environmental Management), ensuring regulatory compliance and consistency across all operations.

In support of global climate objectives, the Policy expresses Scanfil's long-term ambition to mitigate climate change by transitioning toward renewable energy consumption. While the Policy does not prescribe detailed implementation measures, it defines clear priorities, including the procurement of renewable energy for production facilities and the development of in-house renewable energy generation capacity. These initiatives reinforce the company's resilience to climate-related risks and position Scanfil to meet both current and emerging regulatory requirements.

Accountability for the execution, monitoring, and continuous improvement of the Environmental Policy resides with the Global Sustainability Director. Progress is systematically reviewed and reported to senior management and relevant governance bodies, ensuring transparency, compliance with international frameworks, and alignment with Scanfil's broader sustainability and climate strategy.

Internal Code of Conduct

Scanfil's Internal Code of Conduct (CoC) establishes binding principles for responsible business conduct, including a clear commitment to environmental stewardship. It requires continuous improvement by integrating environmental considerations into decision-making, acknowledging the impacts of production activities on the environment, and proactively working to minimize environmental risks. It further reflects the company's responsiveness to customer expectations and regulatory requirements. To ensure effective implementation, all employees are provided with regular training on the CoC. The completion of the training is mandatory for new employees as part of the onboarding process, reinforcing awareness of Scanfil's environmental commitments from the start. Employees are expected to integrate these principles into their daily work, which ensures that environmental responsibility is embedded throughout the organization. The environmental provisions of the CoC are aligned with Scanfil's broader climate and sustainability ambitions, including the reduction of greenhouse gas emissions, the transition to renewable energy consumption and production, and enhanced waste management practices. Accountability for the implementation, monitoring, and follow-up of the Internal CoC rests with the Global Sustainability Director. This role ensures that compliance with the CoC is maintained, that progress is reported to relevant governance bodies, and that the CoC continues to evolve in line with emerging standards, stakeholder expectations, and regulatory developments.

Supplier Code of Conduct

A significant challenge for Scanfil relates to GHG emissions arising from purchased goods and services, categorized under Scope 3.1. To address this, the Supplier Code of Conduct establishes a governance framework designed to align supplier practices with Scanfil's overarching climate change mitigation and adaptation objectives. Through the Supplier Code of Conduct (CoC), Scanfil requires suppliers to track and document their energy consumption and GHG emissions, either at the facility or corporate level. Suppliers are further expected to actively pursue cost-effective methods to improve energy efficiency and reduce their emissions. These requirements ensure that supplier performance is not only transparent but also aligned with prevailing regulations and industry standards.

To strengthen its upstream climate strategy, Scanfil is undertaking several initiatives, including monitoring GHG emissions at both material and product levels. This enables the company to evaluate supplier performance and integrate environmental considerations into procurement processes.

Accountability for the implementation, oversight, and follow-up of the Supplier CoC rests with the Global Sustainability Director. This role ensures that supplier compliance is systematically monitored, reported to relevant governance bodies, and adapted in response to evolving regulatory requirements and stakeholder expectations.

Information concerning suppliers' environmental practices and performance is to be disclosed in accordance with applicable regulations and established industry practices. This disclosure process reinforces transparency and accountability across the supply chain and supports Scanfil's long-term sustainability objectives.

The table below presents the company's policies concerning these topics.

POLICY	DESCRIPTION OF POLICY	SCOPE OF POLICY
Environmental Policy	<p>Scanfil's Environmental Policy aims to position the company as a reliable partner through exceptional performance, integrating environmental considerations into all business strategies. It commits to compliance with all relevant laws and standards, actively working to minimize the environmental impact, reduce greenhouse gas emissions, and pursue the implementation of renewable energy sources. According to the environmental policy, Scanfil will continuously work to prevent environmental impact by reducing air and water pollution, conserving natural resources, and continuously enhancing practices to meet stakeholder expectations.</p>	<ul style="list-style-type: none"> • Environmental integration in strategy • Regulatory compliance • Impact prevention and reduction • Resource conservation • Stakeholder engagement and continuous improvement
Code of Conduct	<p>The environmental section of Scanfil's Code of Conduct emphasizes continuous improvement and accountability in minimizing environmental impact. It outlines the key principles, such as compliance with environmental legislation, efficient use of natural resources, and reduction of GHG emissions. Scanfil commits to transparency in environmental reporting, providing regular updates to authorities. Employee training is also prioritized to foster a culture of environmental responsibility, while ongoing technological and procedural advancements support resource efficiency and sustainable practices throughout Scanfil's own operations.</p>	<p>The environmental scope in Scanfil's Code of Conduct emphasizes a commitment to continuous improvement in environmental stewardship. Scanfil recognizes the impact of its production on the environment and is dedicated to minimizing environmental hazards through various initiatives. These include reducing GHG emissions, minimizing fossil fuel consumption, managing water usage, and reducing waste. Compliance with local environmental laws and efficient use of global natural resources are prioritized. Scanfil also aims to reduce industrial emissions and enhance recycling efforts, regularly informing authorities of environmental impact and providing training to ensure employee commitment to these sustainable practices.</p>
Supplier Code of Conduct	<p>The environmental section of Scanfil's Supplier Code of Conduct emphasizes the importance of sustainable practices and pollution prevention. Key points include:</p> <ul style="list-style-type: none"> • Resource responsibility: Suppliers are expected to use resources responsibly and work toward minimizing their environmental impact. • Energy efficiency: According to the Supplier Code of Conduct, energy consumption and greenhouse gas emissions are to be tracked and documented, at the facility and/or corporate level. • Transparency: Suppliers should disclose their environmental practices and performance according to the applicable regulations and industry standards, as well as their GHG emissions. <p>Overall, Scanfil expects its suppliers to commit to environmentally responsible operations that align with the principles of the UN Global Compact initiative.</p>	<p>The environmental scope of the Scanfil Supplier Code of Conduct emphasizes pollution prevention, resource reduction, and responsible handling of hazardous substances. Suppliers are expected to actively minimize environmental impact by reducing emissions, waste, and energy consumption. They must ensure the safe management of hazardous materials and disclose energy and emissions data in alignment with industry standards.</p> <p>Suppliers are encouraged to improve energy efficiency and reduce greenhouse gas emissions while maintaining transparency about their environmental practices. This aligns with Scanfil's commitment to sustainability and environmental responsibility throughout its supply chain.</p>

■ 2.2.3 Actions and resources in relation to climate change policies

Greenhouse gas emissions and energy in the company's operations

Scanfil is developing a comprehensive, company-wide plan to mitigate climate change across its operational footprint. The plan is structured to ensure compliance with international standards and to support the company's long-term climate targets. Key measures include targeted investments to phase out fossil fuels and transition to renewable fuels and renewable electricity across all production facilities.

Each production unit is required to establish a long-term strategy to achieve renewable operations. These strategies address specifically electricity consumption and fuels used for heating, with the goal of replacing fossil-based energy sources with renewable or renewable alternatives. As part of this transition, Scanfil continues to increase the share of purchased energy from renewable sources, thereby reducing dependency on fossil energy.

In addition to energy-related measures, continuous improvements in resource efficiency form an integral part of Scanfil's climate action plan. The company invests in enhancing the efficiency of both energy and water use, recognizing that reduced water consumption contributes indirectly to GHG reduction by lowering the energy required for processing, distribution, and wastewater treatment.

To ensure systematic progress, Scanfil allocates 2–3% of annual revenue to long-term investments in factory development. Each facility operates under an investment plan that outlines site-specific projects and priorities. During the reporting year, renewable electricity has been implemented in several factories, both fully and partially.

Currently, climate-related investments are measured and reported at an aggregate level. Specific investments are not reported at the facility level. This reporting methodology will continue to evolve in line with best practices for disclosure and stakeholder expectations.

Greenhouse gas emissions in the value chain

In 2025, Scanfil continued its structured and long-term program to reduce GHG emissions across the value chain. Scanfil actively encourages suppliers to establish emission reduction targets as part of its broader climate change mitigation efforts. To strengthen supplier engagement, the company requires all key and preferred suppliers to complete an Ecovadis assessment, in alignment with the Supplier Code of Conduct. Compliance and progress are systematically monitored through supplier assessments and audits. By the end of 2025, Ecovadis coverage among key and preferred suppliers exceeded 76%, marking a significant step towards enhanced transparency and accountability across the supply chain.

Climate change adaptation

In 2025 Scanfil conducted an extensive climate scenario analysis. Based on the results, Scanfil identified that changes in weather patterns may give rise to material physical risks in the future, further highlighting the importance of continued efforts to address potential risks in the operations. The findings of the analysis are planned to be used to inform the development of site-level transition plan actions and to support the identification of significant areas for improvement. Further details on the climate scenario analysis are presented in section 1.11 Description of the process to identify and assess climate-related impacts, risks and opportunities.

Developing a net zero strategy and targets

Scanfil's short-term program for 2030 started in September 2023 and is based on a baseline of 2020 for scope 1 and 2 and 2022 for scope 3. Scope 1 and 2 are stable and linked to Scanfil's factories and offices. The largest scope 3 category

is category 3.1, purchased goods and services, which is largely influenced by the purchase volume. For 2025, scope 3 is reported based on static targets, but the plan is to revalidate both the baseline and the strategy for scope 3 in 2026 and change the targets to be based on intensity. This will provide a better understanding of the results of Scanfil's activities.

Scanfil is committed to a net zero target for 2050 and the validation of this is planned for the first half of 2026. The validation will be carried out by Science Based Targets initiative.

Developing the process for sustainability reporting

Since January 2024, Scanfil has utilized the Position Green reporting tool to collect sustainability-related data directly from all facilities and offices.

Reporting intervals are determined by data availability. As a general principle, quantitative data is reported as frequently as possible, typically on a quarterly or semi-annual basis, while qualitative data is submitted at longer intervals.

All operational units report directly into the system. In 2025, ADCO Circuits has contributed data for the periods during which they have been part of Scanfil.

Outcome of climate change mitigation actions

For scope 1 and 2 GHG emissions, Scanfil has achieved 69% reduction by 2025. These are part of the long-term actions, and the reduction is expected to continue over time. Scanfil has reported to reduce scope 1 and 2 GHG emissions according to SBTi methodology by 59,6% by 2030, however as Scanfil has already exceeded this target, an update of the target will be performed in 2026 in conjunction with the revalidation of SBTi targets. For scope 3 GHG emissions, Scanfil has achieved a reduction of 32% by 2025. For the target year 2030, the scope 3 GHG emissions must have been reduced by 25%, including organic growth and growth by acquisition.

ACTION	SCOPE OF ACTION
Mitigate climate change in its operations	<p>Scanfil is committed to reducing its absolute greenhouse gas (GHG) emissions significantly by 2030, with specific targets set for scope 1, 2, and 3 emissions:</p> <ul style="list-style-type: none"> • Scope 1 and 2 emissions: Scanfil aims for a 59,6% reduction from 2020 levels by 2030. • Scope 3 emissions: Scanfil targets a 25% reduction in scope 3 emissions from the baseline year of 2022, which includes emissions from purchased goods and services, capital goods, fuel-related activities, and more. • Sustainable travel: While business travel is necessary for operations, Scanfil is working to minimize it by promoting virtual meetings and encouraging employees to choose travel options with lower emissions. Travel emissions are tracked and categorized. • Sustainable travel: While business travel is necessary for operations, Scanfil is working to minimize it by promoting virtual meetings and encouraging employees to choose travel options with lower emissions. Travel emissions are tracked and categorized. • Commuting solutions: To reduce emissions from employee commuting, Scanfil provides bus transportation and has adopted a vehicle policy favoring low-emission vehicles. Commuting patterns are assessed to identify opportunities for more sustainable transport options. • Energy consumption: Scanfil uses energy for heating, cooling, lighting, and production, consuming a significant amount of electricity and total energy. Scanfil is actively negotiating for renewable electricity supply, and the factories in China, Estonia, Poland, Sweden, Finland, and Germany are already using such energy sources.
Mitigate climate change in the value chain	<p>Purchased goods and services represent the largest portion of Scanfil's GHG emissions. Scanfil has updated its business system to incorporate GHG emissions data per component, enabling better measurement and comparison of the carbon footprint associated with different suppliers.</p>

Planned CapEx and OpEx Investments

Scanfil's planned investments continue to focus on renewable energy and energy storage. In addition, during 2025 Scanfil has formally initiated the work to introduce a CapEx plan aimed at supporting the expansion of Taxonomy-aligned economic activities. The goal is for this plan to be completed during 2026. The introduction of a CapEx plan will involve defining the scope and governance structure, identifying taxonomy-eligible activities and planned investments, and establishing processes for data collection, allocation, and alignment with technical screening criteria. This initiative represents an important step toward integrating EU Taxonomy requirements into Scanfil's investment planning and reporting.

■ 2.2.4 Targets related to climate change mitigation and adaptation

Scanfil's reporting of scope 1, 2, and 3 emissions covers all factories, warehouses, and offices.

For total GHG emissions, Scanfil uses the market-based method to track progress towards its targets for scope 1, 2 and 3.

In 2025, Scanfil has performed a climate scenario analysis to detect relevant environmental, societal, technology, market, and policy developments to determine its decarbonization levers.

The consistency of GHG emission reduction targets with the GHG inventory boundaries has been ensured by aligning the scope and boundaries of the targets with those defined in the inventory methodology. In addition, Scanfil performed a comprehensive review of scope 3 GHG emissions in 2023-2024. As of 2024, all factories and offices report in an environmental reporting system, Position Green, which ensures continuity, adaptation, and enhanced data quality. This also applies to scope 1 and 2 GHG emissions.

Scanfil has validated short-term targets for 2030 via SBTi. Targets approved by the SBTi are scientifically based because they are built on the latest climate research and are designed to align with the goals of the Paris Agreement.

In 2025 Scanfil recalculated the baseline and targets for its scope 1, 2 and 3 emissions. These recalculated baselines and targets have not yet been validated by the SBTi. Accordingly, this recalculation should be considered the official reporting of GHG emissions until Scanfil seeks revalidation of its scope 1, 2 and 3 short-term targets in 2026.

For the recalculation of targets, SBTi's target-setting Excel tool was applied. The baselines for scope 1,2 and 3 were updated accordingly, and the new targets for GHG emissions 2030 were calculated by adjusting the decarbonization curve to correct for the SRXGlobal acquisition using the Fixed Level of Ambition (FLA) approach.

For Scanfil's recalculated short-term targets, the expected outcome for 2030, and the progress until 2025 are presented below:

Scope 1 and 2 GHG emissions:

- Target: Reduce absolute GHG emissions by 59,6% by 2030 with 2020 as the baseline year, equating to a 6% yearly reduction.
- Progress: In 2025, the GHG emissions in scope 1 and 2 have been reduced by 69% (from 19,712 tCO₂e to 6 193 tCO₂e).

Scope 3 GHG emissions (category 1-7):

- Target: Reduce the absolute GHG emissions by 25% by 2030 with 2022 as the baseline year, equating to a 3.13% yearly reduction.
- Progress: In 2025, the GHG emissions have been reduced by 32% (from 680,437 tCO₂e to 465,132 tCO₂e).

Scanfil's renewable energy sourcing target and progress are presented below:

- Target: Achieve 100% renewable electricity sourcing by 2030 with 2020 as the baseline year equating to a 8,0% yearly increase.
- Progress: The sourcing of renewable electricity has been increased from 23% to 75%.
- Target: Achieve 70% renewable energy sourcing by 2030 with 2020 as the baseline year, equating to a 4,4% yearly increase.
- Progress: The sourcing of renewable energy has been increased from 26% to 60%.

SCOPE	BASELINE YEAR	BASELINE	TARGET 2030
Scope 1 GHG emissions			
Move to district heating, biofuel heating, geothermal heating, energy reduction of air conditioning, electric cars	2020	1,572	912
Scope 2 GHG emissions			
Energy reduction activities, green electricity, solar cells	2020	18,141	7,046
Significant scope 3 GHG emissions			
1. Purchased goods and services			
Supplier engagement to improve data quality and reduce emissions	2022	639,030	479,273
2. Capital goods			
Supplier engagement to improve data quality and reduce emissions	2022	20,135	15,101
3. Fuel and energy-related activities (not included in scope 1 or scope 2)			
Fuel and energy supplier base management	2022	4,994	3,746
4. Upstream transportation and distribution			
Transport and distribution supplier base management	2022	13,073	9,804
5. Waste generated in operations			
No planned actions	2022	60	45
6. Business traveling			
Virtual meetings, usage of new technology, encourage to use sustainable transportation option	2022	265	199
7. Employee commuting			
Offer environmentally friendly alternatives for employee commuting such as carpooling, bus transport, and company bicycles	2022	2,879	2,159

2.2.5 Energy consumption and mix

Scanfil monitors final energy consumption across all production facilities. Final energy consumption is defined as the total amount of fuel, electricity, and heat consumed, without adjustments for efficiency factors of the respective energy sources. The calculation is based on the aggregated use of fuels within factories, warehouses, and offices, combined with the volumes of purchased electricity and heat.

Energy consumption and combination of energy sources

The table presents Scanfil's energy consumption and mix including fossil, nuclear and renewable sources.

In 2024, Scanfil invested in solar panel installations at its production facility in Suzhou, China. The system provides the facility with self-produced renewable energy, reducing dependence on external energy sources. In 2025, the facility produced a total of 1,781 MWh of renewable electricity.

Scanfil does not produce any non-renewable energy within its operations.

Scanfil purchases certificates of renewable electricity. Suppliers are trusted by Scanfil, as recognized suppliers from the respective areas where Scanfil has business.

ENERGY CONSUMPTION AND MIX	2025	2024
1. Fuel consumption from coal and coal products (MWh)	0	0
2. Fuel consumption from crude oil and petroleum products (MWh)	4,685	4,976
3. Fuel consumption from natural gas (MWh)	1,778	1,779
4. Fuel consumption from other fossil sources (MWh)	1	0.39
5. Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	7,748	12,834
6. Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)	14,212	19,589
Share of fossil sources in total energy consumption (%)	34%	50%
7. Consumption from nuclear sources (MWh)	2,471	2,291
Share of consumption from nuclear sources in total energy consumption (%)	6%	6%
8. Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	29	184
9. Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	23,310	16,922
10. The consumption of self-generated non-fuel renewable energy (MWh)	1,753	324
11. Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)	25,092	17,431
Share of renewable sources in total energy consumption (%)	60%	44%
12. Total energy consumption (MWh) (calculated as the sum of lines 6, 7 and 11)	41,775	39,311

Energy intensity based on net revenue

ENERGY INTENSITY PER NET REVENUE	2025	2024
Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors (MWh/MEUR)	52.4	50.4

All activities within Scanfil are considered to belong to sectors with high climate impact. Scanfil's activities as a manufacturing service provider belong to category C Manufacturing of electronic components in Regulation (EC) No 1893/2006 of the European Parliament and of the Council.

Connectivity of energy intensity on net revenue with financial reporting information

The table below outlines Scanfil's net revenue in 2025 used to determine the energy intensity. See the financial report for the reconciliation of net revenue in Notes to the financial statements 1.1.

	2025	2024
Net revenue from activities in high climate impact sectors used to calculate energy intensity (MEUR)	797	780
Other net revenue (MEUR)	0	0
Total net revenue (MEUR)	797	780

2.2.6 Gross scope 1, 2, 3 and total GHG emissions

Gross scope 1, 2, 3 and total GHG emissions

In 2024, Scanfil started using the sustainability reporting system Position Green to report the company's scope 1, 2 and 3 GHG emissions. The transition to Position Green ensures data quality, both in terms of activity data and environmental data.

Scanfil's GHG emissions reporting is prepared in accordance with the GHG Protocol Corporate Standard, the GHG Protocol Scope 2 Guidance and the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

The organizational boundaries have been defined using the consolidation method for operational control. Scope 1 includes direct greenhouse gas emissions from sources owned or controlled by Scanfil. These emissions have been calculated based on fuel consumption at production units, with all facilities reporting activity data via the Position Green system. The calculations are based on supplier-specific emission factors where available, or alternatively on nationally recognized emission factors.

Scope 2 includes indirect GHG emissions from the production of purchased electricity and heat consumed by Scanfil. Two different methods are used for scope 2 GHG emissions. The market-based method uses supplier-specific emission factors, supplemented with national residual mix emission factors for untracked purchased electricity. In the location-based method, country-specific average emission factors for electricity are used. The residual mix factors and country-specific factors have been obtained from the AIB (Association of Issuing Bodies) report on emission factors. Currently, Scanfil purchases certificates on renewable electricity. The suppliers are trusted by Scanfil, as recognized suppliers from the respective areas where Scanfil has business.

All factories have contractual instruments; however, the contractual instruments do not cover 100% of the purchased energy. Therefore, the contractual instruments equal a total of 51% (56% in 2024). Out of these contractual instruments used for

the sale and purchase of energy, 100% are bundled with attributes, meaning 0% are unbundled energy attribute claims. The types of bundled contractual instruments used are Guarantees of origin (GoO), Renewable electricity Certificates and Certificates of own electricity production (Suzhou).

For scope 3 categories, the materiality was determined with respect to Scanfil Group's business areas. The GHG emission calculations used spend-based and activity-based methods. For the category scope 3.11, the calculations are limited to the usage of small and large PCBAs, and the GHG emissions only cover direct emissions. In addition, the GHG emissions from Scanfil's offices are based on approximations.

Scope 3.8 to 3.10 and scope 3.12 to 3.15 were excluded from the calculations, as they were deemed non-material with neglected impact on the GHG emissions. In addition, Scanfil does not have significant leased assets under scope 3 that are not already accounted for in scope 1 and scope 2, nor does Scanfil engage in franchising. The operational data used in the calculation is obtained from Scanfil's internal systems. In the absence of accurate data, assumptions have been used. The emission factors used are mainly from global databases, including Ecoinvent 3.9.1, EXIOBASE 3, DEFRA's GHG conversion factors (2024), and IEA's Life Cycle Upstream Emission Factors (2024).

Scanfil is not part of any regulated emission trading schemes. Scanfil does not have emissions from investees nor joint arrangements not structured through an entity.

In 2025, the distribution of Scanfil's primary and secondary emission data is 1% primary and 99% secondary. This distribution is calculated based on total emission volumes, reflecting that Scanfil's largest emission sources are based on secondary data. This is a refinement from 2024, when the split was reported as an average of data sources across categories regardless of their size (60% primary data and 40% secondary data). Additionally, Scope 3 Category 11 emissions have been classified as 100% secondary data to better reflect the nature of the source data. In cases where it is unknown whether the data type is primary or secondary data, it is assumed that data type is secondary data.

SCOPE 3 CATEGORY	SCOPE	MOTIVATION TO EXCLUSION	PRIMARY DATA (%)	SECONDARY DATA (%)
1. Purchased goods and services	x	-	0	100
2. Capital goods	x	-	0	100
3. Fuel and energy-related activities (not included in scope 1 or scope 2)	x	-	48	52
4. Upstream transportation and distribution	x	-	40	60
5. Waste generated in operations	x	-	73	27
6. Business travel	x	-	56	44
7. Employee commuting	x	-	51	49
8. Upstream leased assets	-	All upstream leased assets are reported in scope 1 and 2	-	-
9. Downstream transportation	-	Neglected impact on GHG emissions	-	-
10. Processing of sold products	-	Neglected impact on GHG emissions	-	-
11. Use of sold products	x	-	0	100
12. End-of-life treatment of sold products	-	Neglected impact on GHG emissions	-	-
13. Downstream leased assets	-	Scanfil does not have any downstream leased assets	-	-
14. Franchises	-	Scanfil does not have any franchise activities	-	-
15. Investments	-	Scanfil does not have any investment activities outside its core business	-	-

For scope 1 and scope 2, Scanfil emits 10 tons (58 tons) and 765 tons (814 tons) of biogenic CO₂ emissions. Furthermore, Scanfil is required to disclose biogenic emissions from the combustion or biodegradation of biomass separately from the scope 2 and 3 GHG emissions. Currently, Scanfil uses Position Green to report on scope 3 GHG emissions. However, there are no fallback emission factors for biogenic emissions in scope 3. Taking this into account, Scanfil has estimated the biogenic emissions. The emission factors for biogenic emissions are based on datasets from Ecoinvent version 3.11. The net biogenic emissions have been approximated as the difference between the impact category Climate Change: Biogenic Emissions (incl. CO₂) in LCIA IPCC 2021 (incl. biogenic CO₂) and the impact category Climate Change: biogenic (excl. CO₂) in LCIA IPCC 2021. The datasets used are considered as fair representations of the areas and processes concerned.

For the scope 3 biogenic emission calculations, scopes 3.1-3.7 and 3.11 are included, where the contribution from scope 3.7 has been assumed to be neglected. Taking this methodology into account, the biogenic emissions for scope 3 were estimated to 31 846 tons of CO₂ (30 891 tons). The results are subject to uncertainty; however, moving forward Scanfil will improve the data quality and calculation methodology for more representative results.

The base year for reporting in scope 1 and 2 is 2020, while the base year for scope 3 is 2022. Data reported during Scanfil's base years represent the GHG emissions for the different base years, 2020 and 2022, respectively. As a result, the total GHG emissions for location-based and market-based methods contain summarized data from both base years.

Scanfil has not set up any targets for 2025 and 2050. Additionally, Scanfil's target for scope 3 GHG emissions does not include category 3.11. Consequently, GHG emissions from scope 3.11 are not included in the annual % target / base year.

Scanfil's short-term targets for scope 1, 2 and 3 GHG emissions have been validated by the Science Based Targets initiative (SBTi). Following the acquisition of SRXGlobal in 2024, the company had initially planned to recalculate its baseline and targets and seek revalidation in 2025. However, considering additional acquisitions completed during 2025, Scanfil has decided to defer the revalidation to 2026 to ensure that the revalidated targets accurately reflect the company's expanded operations.

For the 2025 sustainability reporting, Scanfil has recalculated the baseline and targets for its scope 1, 2 and 3 emissions with SRXGlobal included. These recalculated baselines and targets have not yet been validated by the SBTi. Therefore, this recalculation should be considered the official reporting of GHG emissions until Scanfil seeks revalidation of its scope 1, 2 and 3 short-term targets in 2026.

For Scanfil's recalculation of the baseline and targets, the same calculation methodology as previously applied has been used. All activity data underlying scope 1 and 2 GHG emissions were based on primary data, except for natural gas combustion within scope 1, which has been estimated using historical data.

Category scope 3.1-3.3 GHG emissions were based on primary data except for GHG emissions associated with the production and transportation of natural gas in scope 3.3. For the remaining Scope 3 categories, conversion factors have been developed. These factors express GHG emissions as a function of revenue and have been used to approximate emissions within each respective category.

For the recalculation of targets, SBTi's target-setting Excel tool was applied. The baseline for Scope 1, 2 and 3 was updated accordingly, and the new targets for GHG emissions 2030 were calculated by adjusting the decarbonization curve to correct for the SRXGlobal acquisition using the Fixed Level of Ambition (FLA) approach.

In 2025, Scanfil refined the calculation methodology for Scope 3 categories 1, 2, and 11. The 2024 reported emissions for these categories have not been restated to reflect this change. For the calculation of emissions in Scope 3 categories 1 and 2, purchase values were restated to constant 2019 currency values to ensure consistency with the emission factors used.

This adjustment was not applied in 2024 and therefore Scope 3 categories 1 and 2 are not fully comparable between the reporting periods. In addition, Scope 3 category 11 figures are not directly comparable with 2024 due to the exclusion of a high-volume disposable product with a very short use phase in the 2025 reporting period. In the 2024 report, this product was included and resulted in a disproportionately high reported emissions impact.

SCOPE 1 GHG EMISSIONS	RETROSPECTIVE				MILESTONES AND TARGET YEARS			
	BASE YEAR	2024	2025	% N / N-1	2025	2030	(2050)	ANNUAL % TARGET / BASE YEAR
Gross scope 1 GHG emissions (tCO ₂ eq)	1,572	1,706	1,615	-5%	-	912	-	4.2
Percentage of scope 1 GHG emissions from regulated emission trading schemes (%)	-	-	-	-	-	-	-	-
SCOPE 2 GHG EMISSIONS								
Gross location-based scope 2 GHG emissions (tCO ₂ eq)	15,136	15,112	14,553	-4%	-	-	-	-
Gross market-based scope 2 GHG emissions (tCO ₂ eq)	18,141	7,069	4,578	-35%	-	7,046	-	6.12
SIGNIFICANT SCOPE 3 GHG EMISSIONS								
Total Gross indirect (scope 3) GHG emissions (tCO ₂ eq)	1,046,976	737,128	682,749	-7%	-	510,328	-	3.13
1. Purchased goods and services	639,030	452,389	434,698	-4%	-	479,273	-	3.13
2. Capital goods	20,135	11,697	12,240	5%	-	15,101	-	3.13
3. Fuel and energy-related activities (not included in scope 1 or scope 2)	4,994	4,504	4,432	-2%	-	3,746	-	3.13
4. Upstream transportation and distribution	13,073	9,706	9,825	1%	-	9,804	-	3.13
5. Waste generated in operations	60	134	151	13%	-	45	-	3.13
6. Business traveling	265	386	485	26%	-	199	-	3.13
7. Employee commuting	2,879	3,503	3,301	-6%	-	2,159	-	3.13
8. Upstream leased assets	-	-	-	-	-	-	-	-
9. Downstream transportation	-	-	-	-	-	-	-	-
10. Processing of sold products	-	-	-	-	-	-	-	-
11. Use of sold products*	366,540	254,809	217,617	-15%	-	-	-	-
12. End-of-life treatment of sold products	-	-	-	-	-	-	-	-
13. Downstream leased assets	-	-	-	-	-	-	-	-
14. Franchises	-	-	-	-	-	-	-	-
15. Investments	-	-	-	-	-	-	-	-
TOTAL GHG EMISSIONS								
Total GHG emissions (location-based) (tCO ₂ eq)	1,063,685	753,946	698,917	-7%	-	-	-	-
Total GHG emissions (market-based) (tCO ₂ eq)	1,066,690	745,903	688,941	-8%	-	518,286	-	3,25%

All rows marked with " - " indicate that there is no data to be reported.

* The total GHG emissions (location-based) and (market-based) sums up two different base years: 2020 for scope 1 and 2, and 2022 for scope 3

* Note that 11. Use of sold products is not included in the annual % target / base year.

GHG intensity based on net revenue

Scanfil's GHG intensity is 877 tCO₂eq/MEUR (967 tCO₂eq/MEUR in 2024) using the location-based method and 864 tCO₂eq/MEUR (956 tCO₂eq/MEUR) using the market-based method. The GHG emissions for both the location-based and market-based methods are the same as those reported in the table above.

GHG INTENSITY PER NET REVENUE	2025	2024
Total GHG emissions (location-based) per net revenue (tCO ₂ eq/MEUR)	877	967
Total GHG emissions (market-based per net revenue (tCO ₂ eq/MEUR)	864	956

Connectivity of GHG intensity on net revenue with financial reporting information

The table below outlines Scanfil's net revenue in 2024 which was used to determine the intensity of GHG emissions. See the financial report for the reconciliation of net revenue in Notes to the financial statements 1.1.

	2025	2024
Net revenue used to calculate GHG intensity (MEUR)	797	780
Other net revenue (MEUR)	0	0
Total net revenue (MEUR)	797	780

2.3 Resource use and the circular economy

2.3.1 Policies related to resource use and the circular economy

Scanfil's Environmental Policy and the global Code of Conduct emphasize a commitment to continuously improve the environmental performance. The company has set objectives to prevent negative environmental impacts, reduce greenhouse gas emissions, pursue fossil-free energy consumption, and limit both air pollution and consumption of natural resources.

POLICY	DESCRIPTION OF POLICY	SCOPE OF POLICY
Environmental Policy	<p>The part of Scanfil's Environmental Policy relating to resource use and the circular economy emphasizes a commitment to sustainability in its operations. It highlights Scanfil's intent to incorporate environmental considerations into all business strategies and initiatives. This includes:</p> <ul style="list-style-type: none"> Compliance and responsibility: Scanfil pledges to adhere to relevant laws, regulations, and other requirements concerning environmental aspects, ensuring responsible resource use. Impact prevention: Scanfil actively seeks to prevent environmental impact through continuous improvement, which suggests a focus on minimizing resource consumption and waste generation. Emission reduction: There is a clear goal to reduce greenhouse gas emissions, indicating an effort to transition towards more sustainable energy sources and practices. Resource conservation: The policy mentions a commitment to reducing pollution as well as minimizing the consumption of natural resources, which aligns with circular economy principles by aiming for more efficient and sustainable resource use. Stakeholder engagement: By meeting stakeholder requirements and continuously improving operations, Scanfil aims to enhance its resource management practices and contribute to a circular economy where resources are reused, recycled, and maintained within the production cycle. 	<p>The scope of Scanfil's Environmental Policy regarding resource use and the circular economy emphasizes a commitment to sustainable practices that minimizes environmental impacts while optimizing resource efficiency. Key elements include:</p> <ul style="list-style-type: none"> Integration of environmental considerations: Scanfil incorporates environmental issues into all business strategies and initiatives. This holistic approach ensures that resource use is aligned with sustainability goals and contributes to a circular economy. Compliance and commitment: Scanfil adheres to laws, regulations, and other environmental requirements, which guides its practices in resource management and waste reduction. This compliance underscores their dedication to responsible resource use. Impact prevention and reduction: Scanfil is committed to continuously working on preventing negative environmental impacts, specifically aiming to reduce greenhouse gas emissions and transitioning towards fossil-free energy consumption. This commitment contributes to a reduction in resource depletion and aligns with circular economy principles. Pollution reduction: The policy highlights efforts to minimize air pollution, which indirectly supports more efficient resource use by promoting cleaner production processes and reducing waste. Natural resource conservation: By striving to reduce the consumption of natural resources, Scanfil actively participates in circular economy principles, focusing on reusing and recycling materials to extend their lifecycle. Stakeholder engagement: The policy emphasizes meeting stakeholder requirements through continuous improvement in working practices, fostering collaboration that supports sustainable resource use and circular economy initiatives.

Operationally, Scanfil focuses on the efficient and economical use of global natural resources through streamlined manufacturing processes. Efforts are also directed toward improving recycling practices for industrial waste, reusing packaging materials where possible, and minimizing overall waste generation. Responsibility for the implementation and oversight of the Environmental Policy within the organization rests with the Director of Global Sustainability.

All Scanfil factories, except for the recently acquired unit in 2025, are ISO 14001 certified, demonstrating the Group's commitment to a systematic environmental management. The certification reflects continuous efforts to prevent environmental impact, reduce greenhouse gas emissions and optimize the use of natural resources. All factories need to carry out independent and high-quality internal audits.

Scanfil's Supplier Code of Conduct states that suppliers must comply with all the applicable laws and regulations. Resources must be used responsibly and carefully. Work must be carried out to reduce possible environmental impacts in connection with business activities and operational practices must reflect this.

2.3.2 Actions and resources related to resource use and the circular economy

As a contractual manufacturer, Scanfil has a limited influence on the design and intended use of the end-products since the use of sold goods and end-of-life treatment is outside the company's scope. Therefore, the focus is on efficient use of resources as well as reducing waste and increasing recycling.

2.3.3 Targets related to resource use and the circular economy

In 2025 Scanfil does not track or report on measurable targets in relation to generated waste. In previous reporting periods, Scanfil reported on voluntarily targets related to waste generation however, due to changes in the company structure following the acquisition of new sites in both 2024 and 2025, these targets have not been updated to reflect the changes. No new targets have been set in 2025 either. Scanfil is committed to continually improve its environmental performance by further reducing resource use in its own operations. Future strategies include maintaining and potentially expanding new voluntary targets and deepening collaboration with customers to align with the company's shared sustainability goals.

Scanfil tracks the effectiveness of its policies and actions concerning resource use and the circular economy via the global monitoring function and internal audits, see 2.4.1 Policies related to resource use and the circular economy.

Scanfil sources most of the purchased goods and services in the form of materials and components that are used in the manufacturing of customer-designed products and sub-assemblies. These include system integration, printed circuit board assembly (PCBA), and box builds. The company's production is based on customer specifications, but customers also request Scanfil to align with their set sustainability goals, particularly regarding transparency in lifecycle emissions and carbon reduction targets.

2.3.4 Resource outflows

Products manufactured by Scanfil are designed and introduced to the market by customers, limiting the company's influence over product specifications. For resource outflows, Scanfil's sustainability efforts therefore concentrate on sustainable procurement, efficient production processes, optimized equipment utilization, and the sustainable use of resources.

All purchased materials are utilized in the manufacturing process. Surplus materials are returned to suppliers where possible, and discarded materials are recorded under "Total waste generated in the company's own operations" in the table below.

Waste

The table below discloses waste management and disposal based on data from Scanfil's environmental reporting system. The data captures the total volume of waste generated by Scanfil's operations during the reporting period and highlights

its efforts to reduce waste, promote recycling, and minimize environmental impacts. The data is specific and provided by the factories contracted waste collectors and directly reported into the system. The waste data is presented in categories based on origin, composition, and waste management methods. This includes both hazardous and non-hazardous waste as well as the proportion of waste directed to recovery, recycling, or landfill.

In 2025 the waste treatment at a few sites was changed compared to the previous reporting period. This re-categorization of waste treatment results in significant fluctuations in some of the reported waste categories.

The second table on the next page presents the outgoing waste composition and material from Scanfil's core manufacturing processes.

Waste composition and waste material are the same for certain flows due to uncertainties in the data aggregation. The relevance to the sector or activities is assessed based on the European Waste Catalogue 2000/532/EC.

WASTE COMPOSITION	WASTE MATERIAL	RELEVANT TO SECTOR OR ACTIVITIES
Batteries	Batteries	X
Commercial and industrial waste	Commercial and industrial waste	X
Electrical items	Fridges and freezers	-
Glass	Glass	-
Household residual waste	Household residual waste	-
Metal	Cans, foils, scrap metal	X
Organic waste	Food and drink waste	-
Paper and cardboard	Paper and cardboard	-
Plasterboard	Plasterboard	-

WASTE GENERATED IN SCANFIL GROUP'S OWN OPERATIONS AND SENT TO RECOVERY [TONS]	2025	2024
Non-hazardous waste sent to reuse	17	386
Non-hazardous waste sent to recycling	4,648	4,196
Non-hazardous waste sent to other recovery operations	207	389
Total non-hazardous waste sent to recovery	4,872	4,971
Hazardous waste sent to reuse	0	4
Hazardous waste sent to recycling	15	27
Hazardous waste sent to other recovery operations	51	36
Total hazardous waste sent to recovery	66	66
WASTE GENERATED IN SCANFIL GROUP'S OWN OPERATIONS AND SENT TO DISPOSAL [TONS]		
Non-hazardous waste sent to incineration	258	162
Non-hazardous waste sent to landfill	118	370
Non-hazardous waste sent to other disposal operations	367	1
Total non-hazardous waste sent to disposal	743	533
Hazardous waste sent to incineration	44	40
Hazardous waste sent to landfill	27	8
Hazardous waste sent to other disposal operations	3	0
Total hazardous waste sent to disposal	74	49
TOTAL WASTE GENERATED IN SCANFIL GROUP'S OWN OPERATIONS		
Total amount of radioactive waste	0	37
Total amount of waste generated	5,755	5,619
Total amount of hazardous waste	140	115
Total amount of non-hazardous waste	5,615	5,504
Total amount of non-recycled waste	817	581
Total amount of recycled waste	4,938	5,037
Percentage of non-recycled waste (%)	14%	10%
Percentage of recycled waste (%)	86%	90%

3. Social information

3.1 Own workforce

■ 3.1.1 Policies related to own workforce

Scanfil's collaboration principles with the workforce are guided by the applicable legislation, as well as policies, such as the Code of Conduct, Incidents and Accidents Handling policy, and the Work Environmental Policy. Additionally, the workforce is impacted by some of the processes described in Scanfil's Management System, such as the Competence Development process, One-to-One (annual appraisal) process, Succession planning process, Talent development process, Employee Engagement Monitoring, and others.

Scanfil continuously improves and develops its policies to ensure the coverage for all material impacts. In 2025 the company performed research among factories' HR. It confirmed strong alignment between Scanfil policies and the DMA results.

Scanfil's Code of Conduct defines the ethical standards and the Group's commitments within its business principles such as compliance with law and culture; and the ways it keeps fairness in all business relations, including elaboration on anti-corruption and anti-competitive practices, handling of confidential information together with external communications rules. It widely addresses the treatment of people and the respect for human rights. It includes the commitments to the environment and the health and safety of its employees and visitors. The Code emphasizes providing a safe and healthy working place for its employees, which includes ensuring equality, adequate wages, optimal working time, and good work-life balance. The final section guides on violations' reporting channels and remedies for any potential victims. This policy emphasizes Scanfil's commitment to support and respect the United Nations Global Compact principles as well as the International Labour Organization (ILO) core standards: Freedom of association and the right to collective bargaining, the elimination of forced labor, the effective abolition of child labor and the elimination

of discrimination in respect of employment and occupation. When joining the UN Global Compact in 2021, Scanfil chose the empowerment of women as the key aspect to be supported which was confirmed in the Letter of Commitment to WEP (Women Empowerment Principles) signed by the CEO of Scanfil. As a result of this, Scanfil initiated the SWAT Community which continues its regular meetings networking women to support their professional growth within the organisation.

The Code of Conduct policy is mandatory to follow for the whole Scanfil workforce, both for own employees and well as non-employees, in all geographical locations. For the new acquired entities, Code of Conduct introduction is part of the integration process. For upstream stakeholders, Scanfil applies the Supplier Code of Conduct. The Code of Conduct demonstrates how Scanfil takes care of the downstream stakeholders, especially in the aspect of the quality of services performed by Scanfil's workforce for the customers as well as the confidentiality of the information related to their business and products. This policy positively impacts also shareholders as well as the workforce, their families and local society. The Code of Conduct is available to the workforce through the company policy library (Scanfil Management System) and to the external network through Scanfil's webpages. The policy is monitored in the Scanfil Management System and the Global Sustainability and Global HR Directors are responsible for the updates and distribution to Scanfil units as well as external and internal communication channels (webpage and intranet). The substantive updates to the policy are consulted internally with factories representatives prior to approval by the Group Management Team and implemented through e-learning and training. The CEO is accountable for the Code of Conduct while the implementation and execution of it is the responsibility of Global Sustainability and Global HR functions.

The Work Environmental Policy defines the company's vision and mission as well as the Core Values which shall drive employee behavior. These are widely communicated

through internal and external campaigns, both in social media as well as on Scanfil's webpage and at investor events. The CEO is the accountable for the content of this policy. The policy is monitored in the Scanfil Management System and the Global HR Director is responsible for the updates and distribution to all Scanfil units.

The Accidents and Incidents Handling policy, defines the approach for the classification of injuries, near misses and recordable accidents with its reporting channels. It also specifies the serious accident characteristics and reporting rules. There are also guidelines for informing on fatalities. The health and safety country specific rules may differ and thus are stated there as prevailing Scanfil's internal rules. This policy covers both Scanfil's own workforce and any visitors who might be impacted while staying on Scanfil's premises. In each of the factories, the local Managing Director is responsible for safety measures and globally, the accountability belongs to the CEO. The policy is monitored in the Scanfil Management System and the Global HR Director is responsible for the updates and distribution to Scanfil all units.

Working conditions

Scanfil ensures proper working conditions in all its units. The aspects regulated by law in operating countries are followed and monitored well by the Factory Management and external audits. To make sure that the working conditions meet employee expectations, Scanfil also includes this area in the annual Employee Engagement Survey. Whenever low scores are observed, the responsible unit is obligated to take improvement actions. The result for working conditions in 2025 was in the green-zone level (76 out of 100 points) and increased compared to 2024 (75 out of 100 points).

Scanfil has defined particular policies and standards referring to the number of aspects that impact its workforce.

Working time and work-life balance

Scanfil offers its workforce flexible work hours whenever possible based on the nature of the work and monitors overtime hours closely to make sure it follows the labor law regulations and ensures employee well-being. Hybrid or remote work is offered where requested and possible.

Employees at Scanfil can freely use all kinds of leaves ensured by local country legislations, both the ones related to their own personal rest, such as annual leaves as well as family-related leaves, e.g. parental leaves, sick-child-care leaves, and others. Using vacation days is monitored by the local HR team, which supports direct managers in the effective planning of their workforce absences. Scanfil promotes activities that support well-being of employees through internal campaigns.

Adequate wages

All Scanfil employees are paid living wages. No salaries are lower than the minimum wage mandated in the country in question which at Scanfil is perceived as an adequate wage. In the countries which do not define minimum wage, for examples USA, the wages are maintained on the levels benchmarked with local market and reviewed periodically. Furthermore, in most of the locations, Scanfil offers performance-driven incentives. Most of them are defined locally by the Factory Management Team to respond to local standards. The ones defined on the Group level refer to global employees and Factory Management Teams. Scanfil practices periodical salary reviews to ensure appropriate and competitive wages for its workforce. All the necessary steps are described in Salary Regulations Process.

Health and safety

Scanfil occupational safety is guided by its Safety Management System, and the Incidents and Accidents Handling policy is described in the Scanfil Management System (SMS). The safety practices adopted locally firstly follow each country's regulations and, secondly, the standards established at Scanfil. In addition to guiding occupational safety, the ISO 45001 standard calls for a Safety Management System. The Scanfil CEO is responsible for the implementation of safety policies in accordance with the requirements.

Occupational safety commitments are defined in the Work Environmental Policy, the Code of Conduct, and the responsibilities stated in the position descriptions for managers.

All employees are entitled to social protection in case of work-related injuries.

Scanfil has created a community consisting of Health and Safety Officers and HR Managers to support the continuous development of safety practices. It is called the Safety Council, and it meets quarterly to review the accidents happening in the recent quarter, together with the corrective and preventive actions resulting from these. The best practice sharing comes from the forum insights and is subject to annual review.

To enhance safety awareness, Scanfil has Safe Scanfil campaign. The topics tackled in the campaign are expected to drive reflection on safety and personal accountability for the actions taken by each individual.

Scanfil's Code of Conduct strongly prohibits discrimination against any person in an employment-based relationship based on the person's ethnic origin, color, age, religion, creed, gender, marital status, family status, sexual orientation, disability, or any other prohibited ground of discrimination protected by applicable law.

Moreover, in Scanfil's core values, the benefit of collaboration and the importance of respect for individual is emphasized and reinforced.

Awareness of diversity, equity, inclusion, and non-discrimination is promoted through the Code of Conduct courses. These are mandatory for all new employees, including interns and third party workers. To promote the value of these desired behaviors, Scanfil performs internal and external campaigns.

Gender equality and equal pay for work of equal value

Scanfil's contracted workforce is well differentiated regarding the perspective of age. In 2025 the majority, 57% (58% in 2024) of the workforce, is between 30 and 50 years old. However, there is also a significant number of employees over 50 years old, 27% (26%), and a healthy portion of the youngest less than 30 years old, 16% (17%). This balance enables good knowledge sharing and ensures business continuity.

When joining the UN Global Compact in 2021, Scanfil chose the empowerment of women as the key aspect to be supported which was confirmed in the Letter of Commitment to WEP (Women Empowerment Principles) signed by the CEO of Scanfil.

As a result of this, in 2022, Scanfil initiated the SWAT Community. Scanfil Women Appreciation Team (SWAT), meets monthly to discuss ideas and define actions that support women's growth in the company's expert and managerial positions. As a next step, in 2023, the DEI Forum was established as a quarterly practice where both women and men join to share solutions applied in different locations for improved diversity in their workforce. In 2024, Scanfil decided to take the next step and start analyses of the gender pay gap. The company's goal is to eliminate it if it is found. In 2025, Scanfil invested in Pay Equity tool to enable any unjustified discrepancies. Scanfil has a strong commitment to equal opportunities for all its employees.

One of the strategic targets became the percentage of women in Senior Management, which is monitored monthly. The analyzed group of managers includes the Group Management Team, Global Functions Heads, and Factory Management Teams. Scanfil's target was set in 2023 to reach 35% of women representation in Senior Management by 2026. However, Scanfil is on a journey to reach 50% with continuous improvement year on year.

Equity perception among employees is measured in the annual Employee Engagement Survey. Whenever gaps are observed there, the affected units are obligated to plan activities to ensure improvement. Among others, these could be individual development activities with the manager of the affected team, and HR-driven mediation and workshops.

3.1.2 Processes for engaging with own workforce and workers' representatives about impacts

Scanfil involves its own employees in co-definition and co-determination in a number of ways, both globally and locally. As expressed in one of Scanfil's core values, the company promotes the Achieving together attitude. This is reflected in the open communication to the employees, with their groups and formal representation bodies as well as in department and individual level.

Employees are invited to share their opinions, requests, or concerns to the Factory Management Teams.

There are both globally and locally applied practices that involve employees in decisions referring to Scanfil's impact on its workforce.

On the global level, employees are involved in Scanfil's Code of Conduct creation by performing consultations with non-managerial representatives of employees in their units. The comments and suggestions are reported to the global Code of Conduct owners, reviewed, and considered for their global applicability and if accepted, they become subject to the Group Management Team approval.

On an annual basis, the whole workforce, including both Scanfil's own employees and non-employees, are invited to the Employee Engagement Survey (EES). The survey covers several areas that are recognized as crucial for employee satisfaction and loyalty as well as business continuation. These are: Satisfaction & motivation, Loyalty, Reputation, Group Management Team, Immediate Manager, Cooperation, Working conditions, Job content, Learning and development, Factory Management Team, One-to-one dialog, Our core values, My employment at Scanfil, Equality & inclusion.

There, participants give scores on these areas that impact them and work environment and express in anonymous open comments their expectations, opinions, concerns or ideas for improvements.

Managers meet with their teams or representatives to review their unit's report and to define the needed improvements. Based on the discussions, development actions are registered in the areas with the lowest satisfaction ratings. The factory Managing Director is responsible for the factory's results and improvement process. At the Group level, the CEO holds the responsibility. The Group Management Team can monitor the progress of the defined improvements implementation with a digital tool.

The Group Management Team is in regular contact with the workforce through the quarterly Townhall meetings where employees can place questions, which the Group Management Team will answer.

A common practice at Scanfil is also a regular dialog between Scanfil Factory Management Teams and workers' representatives (unions, workers' councils, or representatives' committees). In the meetings which happen on a monthly basis, the

employees can raise their requests or suggestions for changes in the aspects which impact them as the workforce. At the same time, in most of the operating countries, the Factory Management Team is obligated to present to these representation bodies any suggestion for changes in the company Handbooks or Regulations that may impact the workforce.

Scanfil's Code of Conduct expresses a clear commitment to acting in accordance with the United Nations Global Compact principles with a dedicated focus on respecting and promoting human rights. Scanfil respects ILO core standards: Freedom of Association and Right to Collective Bargaining; Elimination of Forced Labor; Effective Abolition of Child Labor; Elimination of discrimination in respect of employment and occupation.

The working method with Employee Engagement Survey inputs has proven to be very effective. It is observed that the units that report a high level of follow-up activities as well as define the actions addressing the lowest scored areas, observe improving results in the following year.

Also, regular meetings with workers' representation bodies result in enhanced trust and higher engagement in the co-determined change.

■ 3.1.3 Processes to remediate negative impacts and channels for own workforce to raise concerns

Scanfil workforce as well as any external stakeholders can report any ethical concerns or violations of the Code of Conduct or applicable legislation. Scanfil has a whistleblowing channel, which allows reporters to submit concerns anonymously. Employees may also report violations by sending emails or placing official claim letters to local or global HR. The number of reported cases is subject to a monthly report to the Group Management Team. All cases are thoroughly investigated and Scanfil maintains strict confidentiality and protects the reporter's identity to the maximum extent permitted by law and the requirements of a fair process, ensuring the anonymity of the reporters.

The whistleblowing channel enables the company to leave feedback and comments on the actions taken internally to address the reported misconduct and prevent it from happening in the future. The remedy should also be described in the Whistleblowing Register which is subject to a monthly review. The effectiveness assessment of the remedy is, in case of anonymously reported cases, evaluated by the Chief People Officer, the Global HR Director and the Global Sustainability Director, and in case of non-anonymous cases would also be discussed and reviewed with the impacted victim.

The whistleblowing channel is available on the company's webpage, which is easily accessible for all stakeholders as well as through the intranet interface accessible for the company's employees. The company has trained the personnel authorized to process the reported allegations. The channel's availability and safety is also part of the Code of Conduct training.

Scanfil commits in its Code of Conduct to taking all the needed actions to help impacted individuals and remove circumstances in which similar cases could happen in the future. Scanfil emphasizes that any of the grievance activities, including state based grievance mechanisms, are not impeded by the company. All participations in human rights grievance or mediation processes are protected and will not be subject to any negative after-effects, and neither will they be requested to waive their legal rights as a condition of participation in the grievance/mediation process.

In 2025, Scanfil registered three harassment cases (in 2024 one case), and 27 other cases (29 cases in 2024) perceived as misconduct against the company's Code of Conduct or core values. All these cases were reported either through the anonymous whistleblowing channel, or delivered in direct communication to different levels of management or HR professionals. All these are treated as official reporting channels at Scanfil.

Furthermore, Scanfil monitors the number of cases indicated as perceived misbehaviors in the annual Employee Engagement Survey, in the section called Equality. The results of the survey are monitored closely by the Group and Factory Management Teams. In the units where the misbehaviors are reported, they are

obligated to take appropriate measures. Additionally, the Employee Engagement Survey provides employees the possibility to give open comments to any aspect of the survey. These are effectively used by employees who every year contribute with over one thousand comments to the survey. This confirms that employees trust the process to be effective in getting their concerns or ideas addressed.

■ 3.1.4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

All of the material impacts, risks, and opportunities are addressed with the appropriate actions as listed below. The effectiveness of these is evaluated in a mode consistent with the process cycle, for an example the progress on the ones tackled in the Employee Engagement Survey is verified annually and followed up monthly; the ones referring to Health and Safety are monitored in standard mode monthly and in case of serious accident daily.

Actions to prevent or mitigate negative impacts and to provide remedy for actual impacts

Scanfil offers remote work schemes for positions where the nature of the work allows it, so for example white collar workers. To compete for skilled employees, some units have developed solutions, which give even more flexibility than the country regulations. One example is Poland where the home office policies were enhanced. By doing that and also by monitoring the working time in terms of following daily and weekly rest breaks, Scanfil aims to increase the employees satisfaction and motivation, support their personal well-being as well as their possibilities to perform family-related duties. Scanfil also believes that offering this flexibility will positively contribute to reducing health and safety-related negative impacts such as work-related accidents or sick leaves.

One of the actions taken in 2025 to support continuous development of safe workplace was the annual Health and Safety solutions mapping and the best practice sharing. The Safety Council gathered the inspirations from all sites who then mapped applicability of these to their locations. Local Health and Safety Officers who drive preventive solutions got a solid toolbox to choose from. The goal for this annual practice is to enhance the safety measures and eliminate possibility of accidents and thus limit the negative impact on the workforce. Secondly, there was a special brainstorming workshop performed to generate ideas for enhancing Safety mindset at Scanfil. It consists of periodical inspirational stories shared via company intranet and posters with visualizations of safe solutions which were distributed to factories, and there translated and shared to the workforce. This initiative was driven from the conclusion that number of minor accidents were caused by lack of attention and thus, the mindset and putting safety first is the key to promote healthy habits in the workplace.

Scanfil is aware that improper working conditions could potentially negatively impact employees' health and well-being. Thus, it has taken number of preventive actions. One of them is the thorough monitoring of Working Conditions evaluation given by the employees in annual Employee Engagement Survey. Any units where employees scored that aspect low are required to develop improvement actions and execution of these is monitored by the Management through the monthly HR report.

Scanfil drives to ensure equal treatment and opportunities for all. Crucial element of this process is the focus on eliminating any gender pay gaps if such would be observed in order to prevent potential negative impact on its workforce. To mitigate this potential negative impact, the company invested in 2025 in Pay Equity software which supports the analyzes. This approach supports and encourages drive for diversity. The company aim to prevent having a highly homogeneous workplace, which could lead to the isolation of individuals, fostering a lack of understanding and tolerance for alternative views and approaches.

Actions to deliver positive impacts

Scanfil follows all the country specific legal requirements to ensure high-quality working conditions seen as opportunity positively impacting its workforce. Additionally, it gathers the development ideas from Employee Engagement Survey and Safety Council meetings. Monitoring these results in the best practice sharing to continuously enhance company standards, and to both deliver positive impacts as well as prevent or mitigate negative impacts on its workforce. The enhanced policies for remote work as well as offering flexible working time not only supported the employees but also enabled the company to recruit key experts from locations where Scanfil has no premises.

Scanfil observes the opportunity to further improve the own workforce health by supporting employees' mental health. This should decrease the sick leave rate and increase employee satisfaction and motivation. In 2025, these Scanfil units, which found it appropriate, enhanced their mental health support packages.

Scanfil set a standard that at least minimal wage (applicable in the country), which is seen as adequate wage, is paid to all employees. Every year the applicable adjustments of the wages to meet at least the minimal wage are done. Additionally, many of the higher-paid employees also received salary increases. The levels of the salary regulations are in some countries decided by the collective agreements (Finland, Sweden) and in the other countries, they correspond with the regional salary inflation trends as well as employer market situation and the factory's budget. Scanfil processes these annual routines in order to ensure adequate living standards of its workforce and thus enhance their satisfaction, motivation and loyalty.

Strengthening the positive impact on its workforce, drove Scanfil to invest in Pay Equity tool in 2025. Improved pay transparency and the data provided by the analytical tool, support company leaders in planning the measures to ensure equal treatment and opportunities for all. This also contributes to promoting the diversity and inclusion on all levels of the organization. The expected outcome of that is first the mindset change which would open consideration for diverse candidates, e.g.

female for the functions or positions dominated by male. Secondly, Scanfil believes that these activities will encourage female professionals to apply for managerial roles and grow in the organization. This would directly contribute to the target for women representation in the Senior Management.

Similarly, Scanfil offers all development activities equally to both female and male employees. It is observed through the structured Talent Development process as well as Succession Planning process that the key personnel bench is gender-balanced.

The actions for addressing the negative impacts are identified in the subject matter experts forums within Scanfil. These are the Safety Council, Global HR Community meetings, Code of Conduct Forum meetings and Management Review meetings. In order to further enhance the ESG-related development, company has implemented periodical Sustainability Forum meetings. One of these networks consist of all Sustainability Managers who meet to discuss the status of ESG targets as well as best practices from different sites. Second one, led by Global HR, involves factories' HR Managers as well as Global Sustainability Director for quarterly review of own workforce-related aspects of sustainability. This includes progress and effectiveness monitoring as well as ideas development. There are also forums which have more informative character, e.g. for Factories Heads or for Sales team. These are led by Global Sustainability Director and aim to grow awareness and stronger commitment within the key stakeholders.

In these forums, the potential risks and actual incidents are reviewed and preventive and corrective actions for these are discussed. The impacted organizational unit (e.g. particular factory) is accountable for the implementation of the defined actions, however the whole subject-matter forum benefits from practice sharing regular meetings and lessons learned presentations.

Scanfil performs extended risk analyses on regular basis. The conclusions from these are subject of Management Review and sharing to functional process owners both in global and factories' organisations. Owing to that, any changes in the working

methods, processes, instructions or guidelines are firstly considered for its potential impacts which enables Scanfil to prevent from that own practices do not contribute to material negative impact.

During 2025 Scanfil developed the targets for tracking the effectiveness of its policies and actions. These are:

1. Employee satisfaction with Working Conditions

Target: Improve satisfaction score year-to-year in all units or maintain if above 80 points.

Metric: Survey results on Working Conditions.

2. Employee satisfaction score related to Core Values:

Target: Improve satisfaction score year-to-year in all units or maintain if above 85 points.

Metric: Survey results on Core Values.

3. Reduction in workplace accidents:

Target: 10% reduction in recordable Accident rate YTY.

Metric: Accident rate.

Sustainability is a crucial focus area in Scanfil's long term business strategy. Thus, the company has allocated key resources to explore and gain knowledge of the most effective management of its material impacts. Those are including, but not limited to the global subject matter experts, e.g. Global Sustainability Director, Global HR Director, Global Investors Relations and Communications Director, Global Supplier Quality Manager. This core team was gaining insights from the resources allocated to this mission in the factories, e.g. Quality Managers, Sustainability Managers, HR Managers. The Group Management Team involvement was also visible and represented by Chief Financial Officer's and Chief People Officer's participation. And last, but not least, Scanfil invested in the external consultancy to further develop own practices on addressing its material impacts.

Scanfil is aware of that the transition to greener and climate-neutral operations might require some investments in the production units' infrastructure, changes in the supply chain setup and collaboration practices with remote stakeholders. However, it's of strategic importance to avoid that these changes would negatively impact its own workforce. Thus, Scanfil is continuously enhancing its risk management practices and training the specialists in own workforce on the applicable advanced solutions, e.g. for supply chain optimisation. Additionally, any investment needs driven from the transition are budgeted upfront and well planned, in order to prevent them from negatively impacting operations' profitability. Scanfil aims to contribute to greener operations by the enhancement of travel policy and business meeting guidelines which prioritize virtual collaboration channels. Thus, the employer supports own workforce with advanced virtual communication tools for effective collaboration. Scanfil is supporting managers with coaching and mentoring to help them with the challenges when leading remote teams and having limited possibilities to travel for face-to-face meetings. The actions described in this paragraph refer to Scanfil units excluding new acquired SRX.

3.1.5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Scanfil is closely monitoring the progress of the following three targets that are related to managing its material negative impacts, risks and opportunities whilst aiming to advance potential positive impacts.

Workplace accident rate

Workplace accident rate, calculated as ratio of number of accidents versus actual worked hours multiplied with 1,000,000 is one of targets Scanfil regularly monitors. The target is related to Scanfil's Code of Conduct and the Accident & Incident Handling policy, where Scanfil prioritises the health and safety of its employees and other individuals that may be directly affected by its own operational activities. Having

2024 as a base year, the ambition was to lower the accident rate by 10% in 2025. The scope is global and is set to control for any potential risks or hazards that may be involved in the workforce's daily work at all sites. All Scanfil employees are involved in health and safety decisions through consultation and cooperation. The company implements appropriate health and safety procedures and working practices locally at all sites, where local targets also are defined. Scanfil has formed a Safety Council which monitors all work-related safety aspects and defines the measures to reach the global targets related to health and safety based on the trends and input from the local sites. The Safety Council gathers quarterly to review corrective actions and preventive best practices. In 2025, workplace accident rate reached ratio of 3,3 which means an decrease compared to 2024 result which was 4,5.

Employee Engagement Survey

The Employee Engagement Survey results are closely linked to the Code of Conduct Policy. Although the target is not explicitly mentioned in the policy at the moment, the policy is a reason for setting targets and monitoring collaboration, respect, work engagement and safe working conditions. The global target level to be achieved is to reach 75 points in the main Satisfaction and motivation score by 2030 with 2023 being the baseline year. The level of 75 points is considered a "high level" according to the methodology used by the chosen survey developer. The target is following an increasing trend. On a local level, each factory can set their own targets in line with the global targets. The own workforce at the factories is involved in the results review process, together with setting targets for following year and defining the actions which will contribute to reaching the targets. The targets or corresponding metrics or methodology have not been changed since 2023. Furthermore, the target does not involve any environmental matters based on conclusive scientific evidence. The result for Employee Engagement Survey, measured as Satisfaction and Motivation was 72 points in 2025 (70 points in 2024), which showed return to an increasing trend which was observed for eight years before the drop in 2024. The 2025 result missed just one point to 2023 baseline.

Also, eNPS (employee Net Promoter Score) improved by 3 points indicating enhanced employee loyalty and advocacy. 2025 result indicates strong development on

specific drivers such as Reputation and Group Management Team evaluation. Co-operation, Job content and Learning and Development received strong scores. Immediate Managers scored high in general and the number of red-scored leaders decreased by 41%.

Directly after the results were presented to the Factory Management Teams, all sub-units started their work on developing the improvement plans.

Increase women's representation in the Senior Management

Scanfil emphasizes its commitment to advancing equality between women and men. This is expressed in Scanfil's CEO Statement of Support for the Women's Empowerment Principles. Furthermore, the target is related to the Code of Conduct policy and is a step towards increasing the inclusivity and diversity at Scanfil. The ambition is to reach 35% women in the Senior Management positions globally by the end of 2026. The baseline year for the target was set in 2023, in collaboration with the SWAT (Scanfil Women Appreciation Team). On a local level, Factory Management Teams set their own targets in line with the overarching goal. The targets or corresponding metrics or methodology have not been changed since 2023. Furthermore, the target does not involve any environmental matters based on conclusive scientific evidence. In the 2025 year-end women stood for 27% of senior management which shows exactly the same ration compared to 2024-end.

To address the material risks Scanfil invested in a new Pay Equity tool to monitor the gender pay gap, and if discrepancies are identified, targets for impacted units to eliminate inequalities will be defined. The trend of the sick leave rate is monitored monthly to limit the risk of high absenteeism. As different locations present different levels, locally applicable targets are defined and actions taken.

Monitoring all workforce-related targets is an important part of working towards lowering the risks and managing potential negative impacts that affect Scanfil's own employees. This monitoring process is perceived as an increasing opportunity for Scanfil to improve the health and wellbeing of all employees whilst being transparent towards stakeholders in how it works with this important aspect. For example, a

safe work environment reduces sick leave for employees, increases productivity and leads to higher satisfaction and wellbeing, helping reduce the rate of future incidents. An increase in the number of female employees in the Senior Management will enhance Scanfil's gender equality and lead to improved inclusion and diversity making Scanfil an attractive employer and overall benefiting from diverse workforce creativity. Finally, the Employee Engagement Survey results scoring indicate how Scanfil can improve to continue supporting its' employees' motivation, wellbeing and satisfaction from work environment.

Scanfil involves its workforce in the target-setting process. The three most strategic, measurable targets are developed together with the own workforce for example through the functional experts and are considered long-term targets. The workplace accident rate reduction is consulted with the Safety Council participants from all units; similarly, the target for women's representation in the Senior Management was subject to discussion with the SWAT community. Finally, the target for satisfaction and motivation score from the Employee Engagement Survey is perceived as management commitment to further develop the areas impacting employees.

The performance in reaching these targets is monitored monthly within the Human Resources Managers community involving factories' representatives and it is reported to the Group Management Team. Lessons learned and suggestions for improvements are identified with the contribution of the functional experts among employees, e.g. the Health and Safety officers or specialists collaborating with the Area Leaders on site are involved in accident prevention solutions design. As it goes for the development of areas impacting employee satisfaction and motivation, all departments have review sessions of the survey scores which result in defining together with the leader the ideas for improvement activities due in the following year. Also, the progress of scores per different survey areas is monitored at the department level.

3.1.6 Characteristics of the undertaking's employees

The Scanfil workforce primarily comprises Scanfil contracted employees (4199 headcount, 3997 in 2024) who total 87% (89%) of the total workforce (4827 headcount, 4502 in 2024). The remaining workforce is third party contracted employees and self-employed (628 headcount, 500 in 2024) delivering services to Scanfil. The company goal is to incorporate third party employees to the highest extent to the work standards and company culture in order to provide seamless services to the customers. Therefore, most company policies and standards, like the Code of Conduct, health and safety system, or competence development opportunities are offered to both own employees and non-employees. The total number of employees who left Scanfil (both voluntarily and non-voluntarily) during 2025 YTD was 499 (532 in 2024) which equals an employee turnover of 12% (14%). This number includes also employees whose leave was intentional, for example summer workers leaving after the pre-defined agreed period. The reported data refers to headcount indicating the number of employees from the last month of the year. The data is originating from country specific payroll systems, from where they got extracted and reported to Scanfil Group consolidation system Cognos, from which you retrieve monthly reports as well as data to the CSRD Report. The data presented above corresponds with the headcount numbers in the Financial Statement, section 1.4 Employee benefit expenses.

Non-guaranteed hours workers are not treated as employees, so they are not included in Scanfil headcount reporting. There are two such workers in Scanfil Group.

REPORTING PERIOD 31ST DECEMBER 2025 COUNTRY	NUMBER OF EMPLOYEES (HEADCOUNT)	NUMBER OF EMPLOYEES (HEADCOUNT) IN 2024
Poland	1,403	1,463
China	703	589
Sweden	416	423
Estonia	574	533
Finland	288	291
USA	329	180
Germany	204	227
Malaysia	155	162
Australia	122	124
Other	5	5
Total	4,199	3,997

REPORTING PERIOD 2025 GENDER	NUMBER OF EMPLOYEES (HEADCOUNT)	NUMBER OF EMPLOYEES (HEADCOUNT) IN 2024
Male	2,149	2,015
Female	2,050	1,982
Other	n/a	n/a
Not reported	n/a	n/a
Total employees	4,199	3,997

3.1.7 Characteristics of non-employees in the undertaking's own workforce

Scanfil has 628 non-employees in own workforce per the end of the year 2025 including both the ones employed by a third party and self-employed (500 non-employees in the end of 2024). This means they stand for 13% (11%) of the total workforce. Third party workers are provided by undertakings primarily engaged in employment activities. They are monitored on a monthly basis and are a part of the reporting and follow-up in Scanfil's monthly report. The number of reported non-employees, reflect the number of heads who worked in the last month of the reporting period, meaning time-weighted headcount. Additionally, self-employed workers are included there.

REPORTING PERIOD 2025					
TYPE OF EMPLOYMENT	FEMALE	MALE	OTHER*	NOT DISCLOSED	TOTAL
Number of employees (headcount)	2,050	2,149	0	0	4,199
Number of permanent employees (headcount)	1,897	2,038	0	0	3,935
Number of temporary employees (headcount)	153	111	0	0	264
Number of non-guaranteed hours employees (headcount)	1	1	0	0	2
Number of full-time employees (headcount)	1,946	2,049	0	0	3,995
Number of part-time employees (headcount)	104	100	0	0	204

(*) Gender as specified by the employees themselves.

REPORTING PERIOD 2024					
TYPE OF EMPLOYMENT	FEMALE	MALE	OTHER*	NOT DISCLOSED	TOTAL
Number of employees (headcount)**	1,983	2,019	0	0	4,002
Number of permanent employees (headcount)	1,783	1,884	0	0	3,667
Number of temporary employees (headcount)	199	131	0	0	330
Number of non-guaranteed hours employees (headcount)	1	4	0	0	5
Number of full-time employees (headcount)	1,933	1,993	0	0	3,926
Number of part-time employees (headcount)	53	23	0	0	76

(*) Gender as specified by the employees themselves. (**) Total herein includes 5 non-guaranteed workers. Non-guaranteed workers are not treated as employees and are therefore not included in headcount reporting.

3.1.8 Diversity metrics

At the end of year 2025, Scanfil observed 27% of females in the Senior Management (27% in 2024). Senior Management is defined as the Group Management Team, Global Functions' Directors and Heads reporting to GMT, and Factory Management Teams. This means exactly the same level as in 2024 year-end.

The age diversity of Scanfil own workforce indicates balanced split between the middle-aged personnel as well as the junior and senior employees.

3.1.9 Adequate wages

In all countries where Scanfil operates, which have a defined minimum country wage, the company as well as third party providers for non-employees follow these requirements. Finland and Sweden do not have a statutory national minimum wage. Instead, both countries rely on collective bargaining agreements between trade unions and employer organizations to set wage standards across different sectors.

According to Scanfil, minimum wages and the ones defined in the applicable collective bargaining agreements are considered adequate wages, and therefore the percentage of employees paid below the adequate wage is 0% (0% in 2024).

3.1.10 Health and safety metrics

Scanfil's occupational safety is guided by the safety management system, and the Incidents and Accidents Handling is described in the guideline of the same name in the Scanfil Management System (SMS). The safety practices adopted locally firstly follow each country's regulations and, secondly, the standards established at Scanfil. In addition to guiding occupational safety, the ISO 45001 standard calls for a safety management system. The Scanfil CEO is accountable to get responsible Management Teams to implement and execute the safety policies in accordance with the requirements.

MANAGEMENT GROUPS	FEMALE	MALE	TOTAL	% FEMALE IN SENIOR MANAGEMENT	FEMALE REPORTING PERIOD 2024	MALE REPORTING PERIOD 2024	TOTAL REPORTING PERIOD 2024	% FEMALE IN SENIOR MANAGEMENT REPORTING PERIOD 2024
Group Management Team	3	6	9	33%	2	5	7	29%
Global Functions' Directors and Heads	6	10	16	38%	4	12	16	25%
Factory Management Teams	30	87	117	26%	28	77	105	27%
Total	39	103	142	27%	34	94	128	27%

	2025	2025	2024	2024
Employees under 30 years old	673	16%	698	17%
Employees 30-50 years old	2,391	57%	2,307	58%
Employees over 50 years old	1,135	27%	992	25%
Total	4,199	100%	3,997	100%

Occupational safety commitments are defined in the Work Environmental Policy, the Code of Conduct, and the responsibilities stated in the position descriptions for managers.

All the employees are entitled to social protection in case of work-related injuries.

Scanfil has created a community consisting of Health and Safety Officers and HR Managers to support the continuous development of safety practices. It is called the Safety Council, and it meets quarterly to review the accidents that have happened in the recent quarter, together with the corrective and preventive actions resulting from these. The best practice sharing comes from the forum insights and is subject to an annual review.

To enhance safety awareness Scanfil has implemented a Safe Scanfil campaign in 2024 and continued it through 2025. The topics tackled are expected to drive reflection on safety and own accountability for the actions taken by everyone.

At Scanfil, 100% of the workforce is covered by the health and safety management system. Both the preventive measures taken in Scanfil units as well as continuous safety improvements of the safety are impacting own employees as well as non-employees.

During 2025, there were 27 reported work-related accidents (34 accidents in 2024), meaning injuries happening on Scanfil premises that resulted in an employee's or non-employee's sick leave; 23 of these impacted Scanfil employees (30 in 2024) and four of these impacted non-employees (four in 2024). These result in the accident rate being 3.3 for 2025. It is calculated as the ratio of the number of accidents to the number of hours worked and multiplied by one million. 2025 shows positive development compared to the 2024 rate which was 4.5. On top of the accidents, there were 10 (21 in 2024) other work-related injuries which did not result in days away from work. Two of these resulted in restricted work or transfer to another job, seven resulted in medical treatment beyond first aid, one other significant injury.

Two of these affected non-employees and the remaining eight affected Scanfil employees while in 2024 all 21 injuries affected employees. Taking into consideration the other 10 injuries, Scanfil calculated the total work-related injury rate using the same methodology as described above but including not only 27 accidents but also 10 injuries. The rate totals up to 4.5 (7.3 in 2024).

The accidents resulted in a total of 625 (621 in 2024) lost working days during 2025, 33 (27 in 2024) days for non-employees and 592 (594 in 2024) days for employees.

There was one serious accident in 2025 (one in 2024), meaning an accident that required an employee's hospitalization.

There were no fatalities among either Scanfil employees or non-employees.

■ 3.1.11 Remuneration metrics (pay gap and total remuneration)

Scanfil is developing its gender pay gap monitoring. The general overview with split per employees' categories indicates that significant differences are observed in some employees' categories. To further investigate it and address it with actions, Scanfil invested in a Pay Equity software during 2025 to enable accurate conclusions. Scanfil units are performing their local pay gap audits to verify if there are areas to be addressed with actions.

The difference in gender pay was obtained by taking out a spread of data from factories' payroll systems on male and female total pay including both basic salary and complementary elements which were not part of the calculation in 2024. The reported pay gaps for 2024 have not been restated to reflect this change. In addition, employee categorization was refined in 2025. As this refinement was not applied to the 2024 data, pay gaps by category are not fully comparable between reporting periods.

EMPLOYEE CATEGORY	AGGREGATED GENDER PAY GAP [%] 2025	AGGREGATED GENDER PAY GAP [%] 2024
Blue Collar	11.02	14.46
White Collar	24.02	19.90
Middle Managers	22.43	11.71
Senior Managers	5.71	16.27

Total pay for all the months of employment during the year 2025 is divided into number of standard work hours during the actual employment period of each employee. This way calculated hourly pays are aggregated per gender and employee category and then divided into hourly rates. The exception is China blue collar workers where the pay and work hours include also overtime due to its significant contribution to basic salary and standard work time.

Total annual remuneration ratio for 2025 is 20.62. The calculation is obtained by dividing the annual remuneration of the highest paid individual, excluding the highest paid individual, by the median of actual paid remunerations for all employees during the year 2025. If comparing the described median to the annual remuneration of the highest paid individual, as it was calculated in 2024, the rate is still the same and equals to 5%.

■ 3.1.12 Incidents, complaints, and severe human rights impacts

The Scanfil workforce as well as any external stakeholder can report any ethical concerns or violations of the Code of Conduct or applicable legislation, as described also in section 3.1.3 of this report.

For its whistleblowing channel Scanfil uses a digital tool which allows reporters to submit concerns anonymously. Employees may also report violations by sending emails or giving official claim letters to local or global HR. The number of reported cases is subject to a monthly report to Scanfil Management Team. Furthermore, the Code of Conduct Forum gathers quarterly to discuss the cases and lessons learned. The Forum consists of Global HR Director, Global Sustainability Director and the Chief People Officer. All the cases are thoroughly investigated and Scanfil maintains strict confidentiality and protects the reporter's identity to the maximum extent permitted by law and the requirements of a fair process, ensuring the anonymity of the reporters.

During the reporting period year 2025, there were 30 incidents of misbehaviour reported through the official channels (30 incidents in 2024). All of them were investigated and interviews were performed. In six cases, the situation was not classified as the alleged violation mentioned in the original reporter's statement, but to nevertheless continuously enhance respectful collaboration standards, and verbal reprimands were also issued. The other incidents resulted in corrective actions. Scanfil has not called for any fines or penalties from these allegations.

To further strengthen a respectful and safe working environment, Scanfil decided to implement enhanced awareness and educational initiatives aimed at promoting appropriate workplace behavior and increasing employees' understanding of which actions may constitute violations of conduct or human rights standards.

The next table presents information of the total number of incidents of discrimination, number of complaints filed through channels for the own workforce, to National contact points for OECD multinational enterprises and total amount of fines and penalties as a result of incidents.

	2025	2024
Number of incidents of discrimination and harassment	3	1
Number of complaints filed through channels for people in the undertaking's own workforce to raise concerns (including discrimination and harassment)	30	30
Number of complaints filed to National Contact Points for OECD Multinational Enterprises	0	0
Total amount of fines and penalties	0	0

3.2 Workers in the value chain

3.2.1 Policies related to value chain workers

As a global Electronic Manufacturing Service (EMS) company, Scanfil has an impact on value chain workers in different parts of the world. Following the same commitment as for its own workforce, Scanfil believes that companies in the value chain will perform better and be more efficient if employees can perform their work in a healthy and safe environment, following international standards and guidelines.

Scanfil has completed a stakeholder survey, where the identified stakeholders, as described in 1. General information, were asked to rank Scanfil's impact (both material and financial) on topics as described by the ESRS standard and its sub-sub topics. Scanfil's stakeholders, which also included representation from the upstream value chain, identified health and safety as a material impact. In addition to this survey, an internal workshop with representatives from Scanfil's Global Procurement department was held in 2025. In this workshop, Scanfil identified Child labour, Forced labour and Gender Equality as material, which resulted in an update of the DMA for these topics. To address the interests of stakeholders, Scanfil has established a Sustainable Procurement Policy. This policy works together with Scanfil's Supplier Code of Conduct, which has been developed following international standards. This policy covers workers in Scanfil's upstream value chain and was introduced in 2024. The Scanfil Supplier Code of Conduct was established in 2023. No changes or updates to these policies have been made during 2025, as the new material topics already are covered. The Scanfil Sustainable Procurement Policy, together with the Scanfil Supplier Code of Conduct, are stand-alone policies specifically to address the impacts of the upstream value chain. This policy was developed in alignment with OECD Guidelines and Fundamental principles of ILO.

Scanfil has a Sustainable Procurement Policy that addresses six sustainability areas for suppliers to agree on. These are compliance, transparency, environmental protection, social responsibility, ethical sourcing, and continuous improvement. The purpose of the Scanfil Sustainable Procurement Policy is to express and align Scanfil's

expectations and requirements in the supply chain. The same high sustainability standard required for Scanfil must also be applied by Scanfil's suppliers. The responsibility of the policy is Scanfil's Chief Supply Chain Officer (CSCO). Scanfil requests that its suppliers always adhere to all applicable laws, regulations, and international standards related to sustainable procurement, including the UN Global Compact principles and International Labor Organization (ILO) rules. As a complement to ethical sourcing, Scanfil has also developed a Conflict Mineral Policy to ensure responsible sourcing concerning human rights in the mining of minerals.

Scanfil's Sustainable Procurement Policy is valid for all employees in the upstream value chain.

In addition to the Policy, Scanfil has a Supplier Code of Conduct which has been developed following the guidelines from RBA (Responsible Business Association). By following the recommendation from RBA, Scanfil can ensure that the Scanfil Code of Conduct sets commitments in line with the OECD, UN & ILO. Scanfil has not identified or been informed about any breaches to this commitment in Scanfil's value chain. The provisions of the RBA Code are derived from and respect internationally recognized standards including:

- OECD Guidelines for Multinational Enterprises
- UN Guiding Principles on Business and Human Rights
- ILO Declaration on Fundamental Principles and Rights at Work
- ILO Fundamental Conventions
- UN Universal Declaration of Human Rights

The Scanfil Supplier Code of Conduct communicates Scanfil's sustainability expectations to the suppliers. This addresses issues about human trafficking, forced or compulsory labor, and child labor, which Scanfil strongly opposes. Scanfil's Supplier Code of Conduct includes:

Labor rights (employment rights, human treatment, employment of children, fair employment conditions, and freedom of association)

Health and safety (working and living conditions, occupational illness and injury rates, and machine safeguarding)

Environment (pollution prevention and resource reduction, hazardous substances, energy consumption, and greenhouse gas emissions)

Business ethics (no improper advantage, disclosure of information, fair business, protection of identity, confidential information, responsible sourcing of minerals)

To communicate Scanfil's Policy for Sustainable Procurement, Scanfil has integrated this as part of the procurement processes. More on Scanfil's way of communicating and engaging with value chain workers can be read in 3.2.2 Processes for engaging with value chain workers about impact. In addition to this, Scanfil's Supplier Code of Conduct is available on Scanfil's webpage, www.scanfil.com. Target is that all Scanfil's Supplier's commit to the Scanfil Supplier Code of Conduct, and during 2025 a new system has been introduced to enable possibilities to easily reach out to suppliers and measure the coverage. New suppliers are requested to commit to the Scanfil's Supplier Code of Conduct, as a part of the New Supplier Introduction Process.

3.2.2 Processes for engaging with value chain workers about impact

Scanfil's general approach to engaging with workers in the value chain is handled in Scanfil's procurement processes. The most important is the selection of a new supplier, the NPI (new supplier Introduction) process, in which the supplier needs to show its commitment to the requirements stated in the Code of Conduct. By doing this, Scanfil will reduce the risk of introducing new suppliers with weak processes

for their workers' well-being. Scanfil also utilizes a consolidation strategy aiming to address the majority of the spending to suppliers with acceptable and sustainable performance ratings.

Current suppliers within Scanfil's portfolio are being reviewed according to the tools below.

Scanfil has four main processes where it can address concerns and engage with value chain workers about impact. Contacts are mainly done via the sales representatives of the suppliers, but can also be more direct with the value chain workers during Scanfil's Supplier Audits. The tools to engage with the suppliers are:

Introduction of a new supplier: When applying to become a new supplier to Scanfil, the supplier shall commit to the Scanfil Supplier Code of Conduct.

Quarterly business review meetings: These are development meetings held with preferred and key suppliers, and in which sustainability rating is discussed. Poor sustainability performance will lead to suggestions for improvements.

Audits: Scanfil visits and audits suppliers at their premises. During the audit sustainability questions about health and safety, child labor, age verification, forced labour and gender equality are reviewed.

EcoVadis: A third party sustainability assessment of suppliers. This assessment will show if there are areas of improvement that need to be addressed by the suppliers.

More information about Scanfil's methods and tools to engage with its stakeholders can be found in 1.8 Interests and views of stakeholders. For the procurement organization, the assessment tool provided by EcoVadis gives them good information about the sustainability rating of suppliers, and also how well the supplier meets international standards regarding labor and human rights. Unrated or suppliers with poor rating scores shall be avoided, or if not possible, show an improvement plan. As an example, Scanfil has focused on having key- and preferred suppliers assessed by EcoVadis. By requesting these suppliers to do the EcoVadis assessment, Scanfil ensures that the perspectives of value chain workers are considered according

to international standards. If the assessment shows low performance within the topic of labor and human rights, Scanfil can use the EcoVadis platform to request that the supplier improves. Failure to improve might affect business relations. The responsible person for the policy is Scanfil's Chief Supply Chain Officer (CSCO).

To gain insight into perspectives of workers that may be particularly vulnerable, Scanfil uses the engagement methods as described above. Gender equality is from this year defined as material and is incorporated into the Supplier Code of Conduct. Compliance with the Scanfil CoC is reviewed during Supplier Review meetings and also during Supplier Audits.

Scanfil is committed to further strengthening its approach by exploring additional methods for engaging directly with value chain workers. Continuous improvement is a core principle, and the company recognizes the need for reliable mechanisms to capture worker perspectives on social topics in the supply chain, including health and safety, child labour, forced labour, and gender equality.

■ 3.2.3 Processes to remediate negative impacts as well as channels for value chain workers to raise concerns

If Scanfil becomes aware of any breaches of national laws or the Supplier Code of Conduct, Scanfil will immediately get in contact with the representatives of the company. Scanfil expects corrective action and proof that the upcoming breaches have been adjusted to meet the requirements.

Scanfil can be informed about breaches in different ways. One way is via the EcoVadis 360 view, in which official news that affects companies is scanned. These news can be positive, negative, or neutral. The findings in the 360 view can affect the suppliers' score both positively and negatively.

Scanfil can also be informed directly via whistleblowing channels. Through this channel, anyone, both internal and external employees, can anonymously report any concern to Scanfil.

Results from audits can address breaches, and the supplier will be requested to present a corrective action plan to Scanfil.

Any material impact caused must be corrected and mitigated by the supplier and tracked by Scanfil until it is considered closed. The inability to resolve any problems that have arisen may lead to the termination of the agreement with the supplier. Scanfil does not directly compensate individuals in the supply chain in case of any impact. Scanfil's methods for communicating and developing suppliers are described in chapter 3.2.2 Processes for engaging with value chain workers about impact.

It can be difficult to assess if value chain workers are aware of and trust the channels for raising concerns, and today, this can only be done occasionally during supplier audits and in direct contact with the workers. The Supplier Code of Conduct clearly states that programs which ensure the confidentiality and protection of whistleblowers are to be implemented and maintained, accompanied by a process enabling them to raise any concerns. The whistleblowing channels can be accessed at www.scanfil.com, and it is communicated to suppliers in the Scanfil Code of Conduct. To protect people using this channel, Scanfil's whistleblowing process offers full anonymity. Read more about the process in 4.1.2 Business conduct policies and corporate culture. Scanfil's Supplier Code of Conduct ensures the confidentiality and protection of whistleblowers and requires suppliers to implement and maintain a process enabling their workers to raise any concerns.

■ 3.2.4 Taking action on material impacts on value chain workers' approaches to managing material risks as well as pursuing material opportunities related to value chain workers and the effectiveness of those actions

From Scanfil's Double Materiality Assessment (DMA), material impacts for value chain workers were identified. Scanfil's Supplier Code of Conduct addresses these impacts throughout the value chain. Any negative or positive impact will be managed by processes for supplier development, and EcoVadis can be used as a tool to follow the effectiveness of these actions.

To prevent and mitigate the risk of impact, Scanfil seeks to do business with suppliers that share the company's core values and commit to international standards as outlined in chapter 3.2.1 Policies related to value chain workers. Before approving a new supplier, Scanfil conducts a thorough assessment to ensure that potential new suppliers uphold strong sustainable practices and a commitment to labor and human rights.

The Scanfil Supplier Code of Conduct is a key document for addressing company's sustainability requirements for suppliers. Scanfil strives to have the Supplier Code of Conduct signed by all suppliers of direct materials. Scanfil is currently investigating tools to simplify the tracking of signed Supplier Code of Conduct documents. Scanfil has this as a mandatory part of its global and local purchase agreement.

To achieve a positive material impact for workers in Scanfil value chain, Scanfil continuously works to improve supplier policies and processes. This is done through regular supplier improvement meetings or quarterly business reviews of the preferred suppliers. In these meetings, the supplier's sustainability rating, as assessed by Ecovadis, is reviewed and actions to improve are agreed. These actions are integrated into Scanfil's procurement processes and Scanfil's Global Category Managers are responsible for developing their suppliers to meet Scanfil's requirements as outlined in Sustainable Procurement Policy and Supplier Code of Conduct. Scanfil has 12 people working within global sourcing (Category Managers) along with about 50 local tactical buyers.

Scanfil also conducts regular supplier audits to ensure adherence to ethical, environmental, and social standards. Scanfil collaborates with suppliers to enhance their sustainability efforts, focusing on labor and human rights. In 2025, Scanfil completed 60 supplier audits (42 in 2024). This activity is supervised by the Global Supply Chain Quality and Sustainability Manager in cooperation with 10 local Supplier Quality Engineers/Managers. The key actions planned to minimize risk exposure for value chain workers can be read later in this chapter, but no targets are currently available. The operational costs for the EcoVadis system are included in annual budget plans and do not have any significant impact.

Since 2021, Scanfil has annually participated in the EcoVadis assessment to evaluate the sustainability performance of its procurement practices. This assessment helped to understand how well Scanfil handles sustainability concerns across the value

chain. For 2025, Scanfil received a score of 76 points in sustainable procurement, which was an improvement with 16 points since 2024 (60 points). This improvement contributed to Scanfil being awarded the EcoVadis Gold Medal at Group level and serves as an encouragement for the company to set even more ambitious sustainability targets. Scanfil's tools for introducing and developing suppliers help to mitigate the impact risks in its value chain, and processes for remedy are used as explained in chapter 3.2.3 Processes to remediate negative impacts as well as channels for value chain workers to raise concerns.

Scanfil's focus is primarily on key suppliers with whom Scanfil have regular interactions and the ability to influence. Scanfil also works with suppliers that are used less frequently or only for specific, limited needs, which makes it more challenging to have an impact on their sustainability practices. To better assess the risks associated with these suppliers, Scanfil is exploring various screening tools. These tools will help to identify areas of risk, enabling to target the efforts more effectively. Scanfil has started to implement a new procurement tool, Ignite. This tool includes function for supplier risk estimation as well as function for directed assessments. Scanfil has evaluated these possibilities and aim to use Ignite as a complement to EcoVadis when identify risks and also assessing smaller companies. In case of any breaches to its commitments, Scanfil will utilize its supplier auditing process to secure that implemented improvements positively affect workers' conditions. More about Scanfil's processes can be read in chapter 3.2.3 Processes to remediate negative impacts as well as channels for value chain workers to raise concerns.

Scanfil is a "requesting company," meaning that the key suppliers are required to undergo a sustainability assessment through EcoVadis. This allows Scanfil to better measure the sustainability performance of the supply chain. Scanfil prioritizes key and preferred suppliers and requests that they participate in EcoVadis assessments. If the assessment identifies weaknesses, Scanfil can use the EcoVadis platform to request corrective actions from suppliers. Failure to make these improvements may lead to a re-evaluation of the supplier relationship.

Scanfil aims to conduct regular webinars with suppliers to introduce the suppliers to Scanfil's sustainability work and to provide insights about the EcoVadis platform and the benefits of using a common transparent system to communicate sustainability concerns.

If suppliers do not meet Scanfil's targets for the EcoVadis sustainability rating, and specifically for the topic of labor and human rights, they will be requested to present an action plan on how to deal with this. With this Scanfil can track the development in these areas, and if needed, escalate or support the supplier to improve. Scanfil also has the possibility to audit the suppliers to ensure that actions were efficient.

With a big scope of suppliers that Scanfil will impact and depend on, it needs to have good tools to identify risks. During the coming years, it will be a focus area to find such tools or methods that can help the procurement team minimize risks of workers in the value chain. Currently, Scanfil lacks a robust method to ensure that

KEY ACTIONS DURING 2025	HOW ACTION CONTRIBUTES TO POLICIES AND TARGET	SCOPE OF KEY ACTIONS	TIME HORIZON	RESULT AND RESULT FOR VALUE CHAIN WORKERS
EcoVadis assessment for preferred and key suppliers.	Scanfil's Policy for Sustainable Procurement is aligned with the EcoVadis assessment which evaluates the supplier according to international sustainability standards (UNGC, GRI, ISO, and more).	This includes all upstream value chain workers independent of geographic location.	Continuously with targets as presented in section 3.2.5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities.	Insights from the EcoVadis analysis reveal that Scanfil's supplier base outperforms the industry average while highlighting opportunities for improvement among underperforming suppliers.
Mandatory Supplier Code of Conduct for new suppliers.	Scanfil's Supplier Code of Conduct addresses requirements for suppliers regarding environmental, social, and governance	Upstreams value chain workers.	Continuously with targets as presented in section 3.2.5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	This requirement will send a clear message to potential new suppliers and drive suppliers to provide better working conditions for workers.

its actions have a direct positive impact on workers in the value chain. However, Scanfil has observed that suppliers who complete the EcoVadis assessment and begin working on sustainability improvements show rapid progress in their scores.

As a cost-driven company, it is always important for Scanfil to search for supplier relations that give the best-landed cost. This can cause tensions between the choice of low price or low sustainability risks. For this reason, Scanfil requires all new suppliers to sign the Scanfil Supplier Code of Conduct. With this as a minimum requirement for new suppliers, Scanfil can assure not to introduce suppliers who do not respect international laws in terms of labor and human rights. Further, Scanfil has set as a minimum that all key and preferred suppliers must have completed an EcoVadis sustainability rating, which will make it possible for Scanfil to address requests for improvement. Not meeting these minimum requirements may lead to a termination of the contract or a re-classification. Scanfil measures the risk quota for sustainability by targeting the spend placed on suppliers with a good sustainability rating. With the implementation of minimum requirements, Scanfil can avoid tension between the prevention or mitigation of material negative impacts and other business pressures.

Scanfil has not been able to identify any severe human rights incidents in its value chain. At Scanfil, the Chief Supply Chain Officer has the overall responsibility to manage any material impacts caused to a worker in the value chain. This is operationally handled by the global and local procurement team with the support of Scanfil's sustainability related roles.

The sourcing organization is responsible for selecting and developing suppliers following the company's sustainability policies. With both global and local buyers Scanfil believes that it can reach out to all suppliers from both perspectives.

The supplier quality and sustainability function supports the buyer with tools and processes to achieve sustainability targets.

■ 3.2.5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

To manage material negative impacts, advance positive impacts, and manage material risks and opportunities, Scanfil has implemented the following targets.

Level of preferred and key suppliers with a sustainability rating

A sustainability rating must be issued by a recognized third-party provider. The EcoVadis assessment has been verified to be in line with Scanfil's Supplier Code of Conduct and will enhance supplier commitment to this policy. Scanfil aims to have this share as high as possible and has set a target to be above 90 % by 2030. The target is relative as the total amount of preferred and key suppliers might change over the year. All Scanfil suppliers of direct material (material used in customer products) are included in this target. The baseline for this target was set in January 2024 to 40% as the first reporting year. In 2024 the level of preferred and key suppliers with a sustainability rating was 65%.

Measurement is done monthly based on data from the past three months and Scanfil expects a linear progress until 2030. This target is measured as the share of assessed preferred and key suppliers as part of the total amount of preferred and key suppliers. This KPI shows Scanfil's suppliers the importance of complying with international standards (such as labor and human rights, and health and safety) to become a long-term partner to Scanfil. This target was set by the Scanfil supply chain department together with internal sustainability experts as a method to boost the willingness of preferred and key suppliers' to rate their sustainability work. Targets was introduced in 2024 and are validated for 2025. Scanfil can see a strong

positive trend, where more companies do assess their sustainability systems. The target is part of the monthly report and informed to the Directors of Purchasing and Sustainability. Scanfil cannot foresee any major obstacles to meeting this target.

KPI	RESULT 2025	TARGET 2030	BASELINE (JAN. 2024)
Level of preferred and key suppliers with a sustainability rating	76%	>90%	40%

Share of spend placed to suppliers with a sustainability rating

A sustainability rating must be issued by a recognized third-party provider. The EcoVadis assessment has been verified to be in line with Scanfil's Supplier Code of Conduct and will enhance the ability of Scanfil's procurement departments to address their purchase towards suppliers with a sustainability rating. Scanfil aims to have this share as high as possible and have set a target to be above 80 % by 2030. The target is relative as the total spend will change over the years. Scanfil's spending for direct material is included in this target. The baseline year for this target was 2024 and the value was 40%.

Measurement will be done based on a rolling three-month period, and Scanfil has projected linear progress until 2030. This target is measured as the share of spend placed on assessed suppliers as part of the total spend for direct material. It does emphasize to Scanfil's procurement teams the importance of using sustainable suppliers that comply with international standards for labor and human rights, and

health and safety. This target was set by Scanfil's supply chain department together with internal and external sustainability experts as a method to monitor and develop current suppliers or redirect spending to more sustainable sources. Acquisition of new companies during 2025 had a small impact on this target. The impact is considered relatively low (about -3%), and does not imply any recalculation of the target during 2025. Scanfil do see a positive trend and cannot foresee any major obstacles to meeting this target at this phase. The target is part of the monthly report and informed to the Directors of Purchasing and Sustainability. By end of 2025, Scanfil had 200 (167 in 2024) suppliers with a completed EcoVadis assessment, accounting for 55% (47%) of the total procurement spend.

By targeting these KPIs, Scanfil will challenge the supply base to implement sustainable practices which will have the opportunity to reduce negative impacts, advance positive impacts, as well as manage risks and opportunities.

Targets are decided together within Scanfil's supply chain departments (supply chain, procurement & supplier development). Scanfil has also been guided by experts from EcoVadis on how to set targets that will be relevant for Scanfil's value chain workers.

Once decided as a target, the new target is followed as a KPI. Scanfil's supplier quality and sustainability function reports the actual value monthly to the Director of Sustainability, who reports it to the Group Management Team. The responsibility to reach the targets is on Scanfil's supplier quality and sustainability function.

Scanfil started tracking these KPIs in 2024, and can see a steady improvement in all of them. In relation to Scanfil's impact on material topics, the Group sees that more suppliers have established policies that are aligned with international standards.

KPI	RESULT 2025	TARGET 2030	BASELINE (JAN. 2024)
Share of spend to suppliers with a sustainability rating	55%	>80%	40%

4. Governance

4.1 Business Conduct

Information about the role of the administrative, management and supervisory bodies related to Scanfil's business conduct and their expertise on business conduct matters are disclosed in section 1.2 The role of the administrative, management and supervisory bodies.

■ 4.1.1 Business conduct policies and corporate culture

The Group's conduct practices, and corporate culture are steered by different policies and guiding principles, whereof the key policies Scanfil Code of Conduct and the Supplier Code of Conduct have been approved by the Group's CEO.

The Code of Conduct underscores the principles by which Scanfil conducts its relations with employees, business partners, and other stakeholders. All employees must be aware of and comply with the Code of Conduct, which, together with group policies, form the basis for Scanfil's working practices. All managers are accountable for enforcing the Code of Conduct in their organizations. Failure to comply with the Code of Conduct will result in an investigation and can result in disciplinary actions. Scanfil requires suppliers, subcontractors, consultants, and other business partners to adopt and follow the principles of the Code of Conduct.

All new Scanfil employees are required to complete the Code of Conduct e-learning courses or in-person training and acknowledge their commitment to it. The learning materials covers key ethical principles and describes the best practices through examples and exercises. Depending on the employee's duties, some are also required to complete e-learning courses related to other policies such as conflict mineral and supplier contract management policies. Meetings focusing on diversity, equity, and inclusion were arranged quarterly for global and local management which is described in further detail in section 3.1 Own workforce.

The Supplier Code of Conduct is following the United Nations Convention against anti-corruption and is a separate policy that all new suppliers need to comply with to become a supplier. Anti-corruption practices and risk assessment are outlined in both the Scanfil Code of Conduct and the Supplier Code of Conduct. Risk assessments enable Scanfil to undertake required preventive measures to limit exposure to corruption risks when necessary. The evaluation is performed on a needed basis taking into consideration local regulations, business performance practices, counterparts, and cultural context. The risk assessment results are presented annually to the Group Management Team as part of the management review. Scanfil aimed to implement a policy on anti-corruption and anti-bribery consistent with the United Nations Convention against Corruption in 2025. The implementation was moved to 2026.

Scanfil is a signatory of the United Nations Global Compact initiative, implying that the company's suppliers must support and respect the United Nations Global Compact principles. Scanfil and its suppliers ensure that they are not involved in any complicity concerning human rights abuses. Scanfil expects its suppliers to commit to and respect ILO's core labor standards: Freedom of association and right to collective bargaining; elimination of forced labor; effective abolition of child labour; elimination of discrimination in respect of employment and occupation. The Supplier Code of Conduct describes in detail Scanfil's requirements to its business partners in labor, health and safety, environment, business ethics, management systems and communications to all appropriate employees, suppliers or subcontractors engaged in their supply chain.

Scanfil has a conflict mineral policy to meet international responsible sourcing standards, set by the Organisation for Economic Co-operation and Development (OECD). Conflict minerals are tin, tantalum, tungsten, and gold regardless of their country of origin.

The corporate culture is driven by Scanfil's company values which are forming the foundation for its operations.



Customer focused

We add value for our customers and help customers achieve their goals. We build and nurture long-term partnerships. We treat customers fairly and expect fair treatment.



Achieving together

We collaborate across teams and sites and support each other. We benefit from diversity and respect every individual. We celebrate progress and achievements.



Empowered

We take ownership of our own performance, behavior and growth. We explore opportunities to improve and learn from our mistakes. We make decisions in our own responsibility area based on data and evidence.



Engaged to perform

We keep our promises: deliver on time, with quality, at competitive cost. We proactively detect and solve challenges with a solution focus. We continuously improve our competences and capabilities.

Scanfil employees and all other stakeholders can report any ethical concerns or violations of the Code of Conduct, Supplier Code of Conduct and/or applicable legislation. Scanfil has a digital whistleblowing channel which ensures anonymity of the reporter. Employees may additionally report violations by sending emails or placing

official claim letters to local or global HR. The number of reported cases is subject to monthly reporting to the Group Management Team. The Code of Conduct Forum collects quarterly cases and gained experiences for discussion. The Forum consists of factory HR Managers, the Global HR Director, the Director Global Sustainability, and the Chief People Officer. All cases are investigated, ensuring the anonymity of the reporters, and ensuring the protection of whistleblowers. Scanfil is committed to investigating business conduct incidents promptly, independently and objectively. In 2025 there were 30 reported concerns or violations (30 cases in 2024).

Whistleblowers are protected by the local laws in all operating countries. If such a law is missing, the EU law on protection will be applied. Scanfil does not have an active plan to create a policy for extra protection.

■ 4.1.2 Management of relationships with suppliers

The suppliers of raw materials and components are handled by global and local sourcing. Global sourcing is led by the Chief Supply Chain Officer. Global sourcing is responsible for certain key components such as semiconductors and other large volume materials, while local tactical sourcing is responsible for components and materials with local significance and lower volumes. Supplier audits and reviews are done as part of the initialization process of a new supplier and/or business partners, but assessments and reviews can also be done when a concern or doubt of concern have been raised by internal or external stakeholders. The company's target is to know the origin, or at least the country of manufacture, of all the key components and materials.

Scanfil has categorized its suppliers as 'approved', 'key', and 'preferred' suppliers. Scanfil evaluates the sustainability of its suppliers in the initial approval process and key supplier follow-up process as one of the key criteria. Guiding documents are supplier basic document and the score card. The score card has 14 selection criteria of which one is sustainability. A supplier needs to have a sustainability measurement system in place, where Scanfil recommends its partners to use the EcoVadis platform. In EcoVadis, suppliers should receive over 45 points in the assessment to be selected as a business partner. Scanfil has no specific policy to prevent late payments to its suppliers. Payment practices are described in section 4.1.6.

■ 4.1.3 Prevention and detection of corruption and bribery

The Code of Conduct, which guides the ethics of Scanfil's operations, prohibits corruption and bribery in all forms. Scanfil is committed to anti-corruption and anti-bribery in its own operations and in relation to its partners. Prohibition is also included in the Supplier Code of Conduct.

Scanfil is assessing the risk of internal and external corruption. The evaluation is performed on a regular basis taking into consideration local regulations, business performance practices, counterparts, and cultural context. The risk assessment enables Scanfil to undertake the needed preventive measures to limit the exposure to corruption risks. The risk assessment results are presented yearly to the Group Management Team as part of the management review. The following are the main measures for preventing and detecting corruption and bribery:

- Anonymous whistleblowing channel accessible to all stakeholders.
- Online and onsite trainings in the Code of Conduct and other policies guiding Scanfil's operations.
- Assessment to ensure the sustainability of partners and required background checks defined in supplier basic document and score card.
- Continuous development of ethical operations in the supply chain as part of supplier strategy development.
- Four and six-eye principal in approval processes (Group Authorization Manual)

The key measures in this respect include supplier commitment to the Supplier Code of Conduct in line with the 2030 sustainability targets and supplier audits and assessments. Completing the Code of Conduct e-learning courses together with the anonymous whistleblowing channel, aim to prevent corruption and bribery. Additionally, in 2025 Scanfil implemented Business Ethics training for at-risk functions.

The initial phase of procedures to detect and address allegations and incidents of corruption and bribery follows the same method as the whistleblowing channel. All allegations are investigated as soon as they become known to the company. The company can be made aware of allegations through whistleblowing or other channels, e.g., email, phone, information in the media, etc. Scanfil has a procedure for investigating allegations. The involvement of independent investigators is assessed case by case. All claims exceeding the threshold of potential criminal charges are reported to the authorities. Financially immaterial and local allegations can be handled locally. Based on the Audit Committee's assessment, the Board of Directors will handle all financially material allegations or allegations concerning the Group. It will make decisions based on the recommendations of the General Counsel and possibly an external advisor. Neither the person that is being investigated or their

supervisor, participate in the investigation of the breach or suspected breach. If called for by the significance of the breach under investigation, the Chief People Officer involves the General Counsel who reports the incident to the Group Management Team and the Board of Directors at a regular meeting, or immediately if required.

The Supplier Code of Conduct and all policies are available to all employees on the Scanfil Management System. Scanfil has ensured that all employees understand the implications through online training. Scanfil employees handling business relations with suppliers and customers have been trained to explain to their counterparts the implications of the Supplier Code of Conduct, which is also accessible online.

Scanfil's training activities in 2025 referred to Sales and Procurement as the ones considered at-risk functions. The Business Ethics training was an interactive session where the potential risk scenarios were presented with guidance and participants were also able to ask questions related to their daily work challenges. The content of the training included risk assessment practices, managing conflict of interest, anti-corruption measures, preventing anti-competitive practices and ensuring fair business conduct at Scanfil. Participants comprised representatives from global functions and factory experts in at-risk areas accounting for 69% of those invited.

■ 4.1.4 Incidents of corruption or bribery

In 2025, Scanfil had no incidents of corruption or bribery, so the Group had no related actions or fines (no incidents in 2024).

■ 4.1.5 Payment practices

The standard payment term in the new supplier instruction form instructs a minimum of 30 days net, but can be reconsidered individually if the supplier is a small company or for another reason. In many operating countries e.g. in Poland and Finland local legislation drives to pay invoices on time. Scanfil does not have statistics on the percentage of payments executed according to standard payment terms. In 2025, Scanfil had no legal proceedings due to late payments (none in 2024).

■ 4.1.6 Entity specific - Disclosure for Data Security

Data security is a critical component of Scanfil's operations. The Group is committed to responsible and secure business practices. It prioritizes the protection of customer, partner, and employee data. The Group's approach to data security aligns with industry best practices, regulatory requirements, and the evolving cybersecurity landscape.

Data security is overseen by the ICT Director, who reports to the Chief Executive Officer. The ICT Director ensures that data security initiatives are integrated into the Group's development strategy, while oversight and strategic direction are provided by the CEO together with the Group Management Team, which communicates regularly with the Board.

Scanfil's IT/IS Security Policy (Security Policy) aims to guide and increase awareness of the importance of secure practices. The policy is available for employees and is designed to prevent unauthorized access, breaches, and data loss. The policy covers areas such as encryption standards, network security, and incident response. The Security Policy is reviewed as needed following emerging threats and legal requirements.

The Group conducts regular assessments of data security risks, both internal and external. These assessments help to identify vulnerabilities and enhance our mitigation strategies. Key areas of focus include protection against cyber-attacks and data breaches as well as ensuring the security of the upstream value chain. In addition, Scanfil uses external 24/7 security service providers and other external partners if needed to monitor, prevent and control cyber security threats.

Employees across all levels are provided with training in data security practices. This includes phishing prevention, secure data handling, and incident reporting protocols. The goal is to foster a culture of security awareness, minimizing human error and strengthening our security posture. Scanfil uses an e-learning tool to educate all its employees.

Scanfil maintains an incident response plan, which enables the company to respond rapidly to potential data and security incidents. Possible incidents are detected with continuous screening and reporting. All incidents are tracked, and root-cause analyses are conducted to prevent future occurrences. Relevant incidents and findings are reported to the Group Management Team and the Board of Directors. Depending on the severity of the information security issue, it can also be subject to customer communications or other communications. Scanfil can also report and ask for the assistance of authorities and file a criminal report of a possible issue.

Scanfil adheres to global and regional data protection regulations, including the General Data Protection Regulation (GDPR) and other applicable data privacy laws. Three companies regularly assess Scanfil's information security. Each company has ranked Scanfil with high scores. Scanfil continuously develops its data security based on recommendations and best practices.

In 2025, Scanfil had 5 information security events, all of which were investigated (four in 2024). No evidence of data breach or impacts to operations or data availability or integrity was found. As a result of these events, no effects have come to the company's attention. The ICT Director leads information security incident management processes.

Scanfil does not capitalize costs related to data security. Thus, all its expenses are operational expenses. In 2025, the company had approximately EUR 1 million (0.9) in cyber security costs. Scanfil expects its cyber security costs to increase by approximately 9% in 2026 (40% reported in 2024). Over 80% (80%) of the costs are related to services and solutions.

Appendix

IDENTIFIED MATERIAL TOPICS & SUBTOPICS

TOPIC	SUB-TOPIC	SUB-SUB TOPICS	DESCRIPTION	VALUE CHAIN DIRECTION	POTENTIAL AND ACTUAL IMPACTS	TIME HORIZON	NATURE OF ACTIVITIES OR BUSINESS RELATIONSHIPS	WHERE IN THE BUSINESS MODEL	LOCATION	IMPACT MATERIALITY	FINANCIAL MATERIALITY
E - ENVIRONMENT											
	Climate change adaptation		Scanfil operates across four continents, where energy consumption for facility heating and cooling is significant, especially in warmer regions, e.g., China and the US, and colder regions, e.g., Nordics. Scanfil is developing a transition plan to handle exposure to physical climate risks and transition risks and opportunities.	Upstream, Own operations	Actual	Short, medium and long term	Own activities: Adapting own facilities to climate change.	Manufacturing, Facilities	Local	Material	Material
Climate change	Climate change mitigation		Scanfil operates globally, focusing on energy-efficient, fossil-free solutions, especially in warmer regions e.g. China and the US, where cooling demands are high. While stable conditions are expected elsewhere, uncertainties around climate change prompt a commitment to sustainability and increased fossil-free energy use.	Upstream, Own operations, Downstream	Actual	Medium and long term	Own activities: Greenhouse gas emissions from procurement and usage of energy and combustion of fuels at own facilities.	Manufacturing, Facilities, Suppliers, Logistics	Global	Material	Material
	Energy		Scanfil operates worldwide, prioritizing energy-efficient, fossil-free solutions, where heating and cooling needs are high. Commitment to sustainability drives increased use of fossil-free energy, despite stable conditions elsewhere.	Upstream, Own operations	Potential	Medium and long term	Own activities: Need of energy for manufacturing at facilities.	Manufacturing	Local	Material	Not material
Resource Use and Circular Economy	Waste		Effective waste management benefits the environment, economy, and society. It reduces pollution, conserves resources, and creates jobs. By reducing waste, Scanfil improves public health and creates cleaner communities.	Own operations	Actual	-	Own activities: Hazardous and non-hazardous waste generated via manufacturing activities.	Customer specification	Local	Material	Not material

TOPIC	SUB-TOPIC	SUB-SUB TOPICS	DESCRIPTION	VALUE CHAIN DIRECTION	POTENTIAL AND ACTUAL IMPACTS	TIME HORIZON	NATURE OF ACTIVITIES OR BUSINESS RELATIONSHIPS	WHERE IN THE BUSINESS MODEL	LOCATION	IMPACT MATERIALITY	FINANCIAL MATERIALITY
S - SOCIAL RESPONSIBILITY											
Own workforce	Working conditions	Working time	Effective management of working time enhances productivity and employee well-being. Balanced working hours reduce burnout and absenteeism, leading to higher morale and retention. Compliance with labor laws minimizes legal risks and potential fines. Overall, an effective working time approach improves operational efficiency, employee satisfaction, and company reputation, driving profitability and sustainable growth.	Own operations	Potential	Short and medium term	Own activities: Scanfil follows country regulations on working time and enhances it by applying own policies, e.g., on remote work.	Manufacturing, Sales & Marketing, Procurement	Local	Material	Not material
		Adequate wages	Adequate wages ensure financial stability and workforce loyalty, strengthening morale and productivity. Fair compensation strengthens the team and fosters innovation and quality.	Own operations	Potential	Short term	Own activities: Scanfil follows country regulations on minimal wage and enhances it by applying own Salary Regulations Process.	Manufacturing, Sales & Marketing, Procurement	Local	Material	Not material
		Work-life balance	Without a good work-life balance, employees may experience increased stress, burnout, and dissatisfaction. This can lead to higher turnover rates, increasing recruitment and training costs. Productivity and quality of work may suffer, affecting client satisfaction and company reputation. Moreover, health issues arising from chronic stress can result in higher healthcare costs and absenteeism.	Own operations	Actual	Short and medium term	Own activities: Scanfil monitors workload and work-life balance through in-house activities.	Manufacturing, Sales & Marketing, Procurement	Local	Material	Not material
		Health and safety	Health and safety are top priorities at Scanfil. Risks are minimized through safety protocols, training, and risk assessments. By fostering a safety culture, Scanfil protects its own employees and demonstrates a commitment to corporate responsibility and operational excellence.	Own operations	Actual and Potential	Short, medium and long term	Own activities: Scanfil follows country regulations on work safety and enhances it by internal experts forum Safety Council.	Manufacturing, Sales & Marketing, Procurement	Local	Material	Material
	Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value	Gender equality and equal pay ensure fairness. It promotes a just society, boosts the economy, and improves well-being for all. By valuing everyone equally, Scanfil creates a better future.	Own operations	Potential	Medium and long term	Own activities: Scanfil ensures equal treatment and opportunities for all in its policies.	Manufacturing, Sales & Marketing, Procurement	Local	Material	Material
		Training and skills development	Continuous training improves safety, compliance, and environmental impact. It fosters employee growth and satisfaction, leading to higher retention and efficiency. This supports Scanfil's sustainability and competitiveness.	Own operations	Actual	Medium and long term	Own activities: Scanfil offers internal and external training.	Manufacturing, Sales & Marketing, Procurement	Local	Material	Not material

TOPIC	SUB-TOPIC	SUB-SUB TOPICS	DESCRIPTION	VALUE CHAIN DIRECTION	POTENTIAL AND ACTUAL IMPACTS	TIME HORIZON	NATURE OF ACTIVITIES OR BUSINESS RELATIONSHIPS	WHERE IN THE BUSINESS MODEL	LOCATION	IMPACT MATERIALITY	FINANCIAL MATERIALITY
Workers in the value chain	Working conditions	Health and safety	Poor health and safety conditions for workers in the value chain can lead to workplace accidents, occupational illnesses, and long-term health issues, negatively affecting workers' physical and mental well-being. These risks are often higher for vulnerable groups, such as migrant workers or those in low-skilled roles.	Upstream	Potential	Long term	Business relationship: Relationship with supplier partner guided by International standards for Labor and human rights (ILO and UN).	Suppliers	Global	Material	Not material
	Other work related rights	Child labor	Child labour deprives children of their right to education, exposes them to hazardous conditions, and causes long-term physical and psychological harm. It perpetuates poverty cycles and violates fundamental human rights, severely damaging company reputation and ethical standards. It would also violate the Scanfil brand, trust and lead to financial losses.	Upstream	Potential	Short, medium and long term	Business relationship: Relationship with supplier partner guided by International standards for Labor and human rights (ILO and UN).	Suppliers	Global	Material	Material
		Forced labor	Forced labour possess financial risks through reputational damage, legal consequences, and lost businesses. Incidents can result in significant costs and harm to brand value. Proactive due diligence offers an opportunity to strengthen reputation, ensure compliance, and attract ethically conscious customers and investors, supporting long-term financial resilience.	Upstream	Financial Risk	Short, medium and long term	Business relationship: Relationship with supplier partner guided by International standards for Labor and human rights (ILO and UN).	Suppliers	Global	Not material	Material
	Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value	Gender equality leads to equal pay and the same opportunity for leadership roles. It prevents a higher exposure to insecure or informal employment for women, supports fair labor practices and social justice	Upstream	Actual	-	Business relationship: Relationship with supplier partner guided by International standards for Labor and human rights (ILO and UN).	Suppliers	Global	Material	Not material

TOPIC	SUB-TOPIC	SUB-SUB TOPICS	DESCRIPTION	VALUE CHAIN DIRECTION	POTENTIAL AND ACTUAL IMPACTS	TIME HORIZON	NATURE OF ACTIVITIES OR BUSINESS RELATIONSHIPS	WHERE IN THE BUSINESS MODEL	LOCATION	IMPACT MATERIALITY	FINANCIAL MATERIALITY
G - GOVERNANCE											
	Corporate culture		Scanfil values and cherishes diversity, equality, and inclusion. The value "Achieving Together" highlights how being one team globally is emphasized, how diversity is benefited from: ideas are shared, respect and reliance on each other are emphasized, collective success is aimed for, and how every individual is respected with no tolerance for bullying, harassment, or discrimination.	Own operations	Actual	-	Own activities and business relationship: Corporate culture and customer business ethical requirements are driven by the Code of Conduct.	Manufacturing, Sales & Marketing, Procurement	Global	Material	Not Material
	Management of relationships with suppliers including payment practices		By managing supplier relationships and payment practices effectively, businesses can significantly impact their operational efficiency and financial health. Timely payments strengthen trust, foster loyalty, and attract high-quality suppliers, ultimately leading to a more stable and reliable supply chain. Fair and ethical payment practices also contribute to social responsibility, supporting fair wages and working conditions. Conversely, delayed or unfair payments can strain relationships, leading to disruptions, quality issues, and increased costs.	Upstream	Potential	Short and medium term	Business relationship: Relationships with suppliers, including payment practices are a part of healthy supplier relationships.	Procurement, Suppliers	Global	Material	Not Material
Business conduct	Corruption & Bribery	Prevention and detection	Effective prevention and detection of corruption and bribery protect organizational integrity and stakeholder trust. Implementing robust policies, regular audits, and compliance training reduces legal risks, financial losses, and reputational damage. These measures foster a transparent, ethical culture, promoting sustainable and fair business practices.	Upstream, Own operations, Downstream	Potential	Short term	Own activities and business relationships: Corruption and bribery can have a financial impact on the business. These incidents can result in increased regulatory scrutiny and loss of business opportunities.	Sales & Marketing, Procurement	Global	Material	Not Material
	Cybersecurity		Cybersecurity breaches can have severe financial consequences. Direct losses include theft, fraud, and ransom payments. Legal and regulatory penalties arise from data breaches and non-compliance. Reputational damage can lead to customer loss and reduced revenue. Operational disruptions cause downtime and productivity loss. Finally, insurance premiums may increase, further impacting costs.	Upstream, Own operations, Downstream	Actual	-	Own activities and business relationships: Cybersecurity breaches can have direct financial losses, legal and regulatory costs, operational disruptions and reputation damage.	Manufacturing, Sales & Marketing, Procurement	Global	Material	Not Material

Conclusions to immaterial topics

Scanfil has concluded that pollution, water and marine resources, biodiversity and ecosystems, affected communities and consumers and end-users are not material topics and therefore omit all the disclosure requirements in the corresponding topical ESRS.

ESRS TOPIC	CONCLUSION OF THE DOUBLE MATERIALITY ASSESSMENT
Pollution	<p>Although Scanfil considers pollution to be an important topic, the company's operations have a limited impact on both environmental and water pollution making the level of materiality for impacts, risks and opportunities within this ESRS to fall below the materiality threshold.</p> <p>In comparison to previous reporting period, where the sub-topic Substances of very high concern was identified as material for Scanfil, such substances are found to be present in only small quantities in most of those products that Scanfil is manufacturing (below 0.1% considering the weight-by-weight threshold defined by REACH). Thus, substances of very high concern do not imply a significant risk or impact from a financial, environmental or social perspective. Consequently, they do not currently influence stakeholder decisions or present notable risks to the company or society. This removal is in alignment with applicable regulatory guidelines and reflects the commitment to focus on material efforts for topics with clear and measurable relevance.</p>
Water and marine resources	<p>Scanfil is not a large consumer of water yet believes taking responsibility for its water consumption is important. The manufacturing processes use a moderate amount of water, indicating that water usage is not a significant part of operations. Moreover, Scanfil's operations have a low impact on water discharges into the ocean, suggesting that the activities do not significantly affect marine resources. Upstream suppliers need water in their processes, but Scanfil does not measure this consumption. Although Scanfil believes in taking responsibility for water consumption, the overall impact and usage are relatively low, making it less material compared to other resources or environmental factors.</p> <p>Scanfil's operations have a limited impact on marine resources as there are no industrial discharges, chemical spills, or improper waste disposal that can contaminate marine ecosystems. Scanfil has an impact on climate change, but this is handled in other environmental reporting topics. Regarding shipping, Scanfil uses vessels for shipping but has no direct impact on operations. The company has no direct activities in mining, oil drilling, or deep-sea mining that could affect marine ecosystems directly. Since Scanfil does not produce any plastics, it does not contribute to ocean pollution.</p>
Biodiversity and ecosystems	<p>Scanfil's operations have a minimal impact on biodiversity and ecosystems. The company does not engage in activities that affect forests, grasslands, wetlands, or agricultural areas. Land use is limited to factory expansions in controlled zones, ensuring minimal disruption, and pollution from operations is minor, resulting in low impact on dams, water diversions, and withdrawals for agriculture and industry. Freshwater habitats such as rivers, lakes, and wetlands remain undisturbed, and there are no activities related to oceans. Emissions from factories are minimal, leading to a low impact on biodiversity.</p>
Affected communities	<p>Scanfil respects the civil and political rights in different communities by operating in environments where these rights are upheld. The company mitigates legal and reputational risks, avoiding costly litigation and damage control efforts. Although a stable political climate fosters economic growth, and healthier populations and cultures provide the business with more reliable markets and investment opportunities, the topical ESRS does not currently reach the threshold level of materiality for Scanfil. B2B contract manufacturers like Scanfil, without product ownership, typically have limited direct interaction with indigenous communities. Scanfil's focus lies in fulfilling customer orders, often involving indirect supply chains. As such, Scanfil is less directly concerned with specific indigenous rights. While ethical business practices are essential, the specific challenges and opportunities related to indigenous rights are more relevant to companies directly involved in resource extraction, operating in specific regions, or having direct community relationships. For Scanfil as a contract manufacturer, the primary concern is the production of goods according to specific customer requirements. This focus is on the technical aspects of manufacturing, quality control, and timely delivery, rather than broader social and ethical considerations like indigenous rights.</p>
Consumers and end-users	<p>Scanfil as a contract manufacturer, produces products according to customer specifications and does not often have direct contact with end users. Scanfil is not involved in the design phase of the manufactured products and has no market monitoring or deeper knowledge of the intended use of the products. Should any safety risks for consumers and end users be discovered based on the information Scanfil has, the company will inform its customers about this. As such, the influence on social inclusion initiatives is limited.</p>

LIST OF DATAPOINTS IN CROSS-CUTTING AND TOPICAL STANDARDS THAT DERIVE FROM OTHER EU LEGISLATION

DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	PAGE #
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816 (27) , Annex II		p. 22
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		p. 22
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1				p. 24
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 (28) Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on social risk	Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818 (29) , Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2(1)	p. 46
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book-Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2		p. 46
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book - Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		p. 51

DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	PAGE #
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 and indicator number 5 Table #2 of Annex 1				p. 54
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex 1				p. 53
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1				p. 54
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book - Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		p. 57
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicators number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book - Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		p. 58
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	Not material
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.			Not material
ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c).					Not material
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book - Climate change transition risk: Loans collateralized by immovable property - Energy efficiency of the collateral			Not material
ESRS E1-9 Degree of exposure of the portfolio to climate- related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		Not material

DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	PAGE #
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				Not material
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex 1				Not material
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table 2 of Annex 1				Not material
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex 1				Not material
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1				Not material
ESRS E3-4 Total water consumption in m ³ per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1				Not material
ESRS 2- SBM 3 - E4 paragraph 16 (a) i	Indicator number 7 Table #1 of Annex 1				Not material
ESRS 2- SBM 3 - E4 paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1				Not material
ESRS 2- SBM 3 - E4 paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1				Not material
ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1				Not material
ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1				Not material
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1				Not material
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1				p. 61
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1				p. 61

DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	PAGE #
ESRS 2- SBM3 - S1 Risk of incidents of forced labor paragraph 14 (f)	Indicator number 13 Table #3 of Annex I				Not material
ESRS 2- SBM3 - S1 Risk of incidents of child labor paragraph 14 (g)	Indicator number 12 Table #3 of Annex I				Not material
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				p. 63
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		p. 63
ESRS S1-1 Processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex I				Not material
ESRS S1-1 Workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I				p. 64
ESRS S1-3 Grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I				p. 65
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		p. 72
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex I				p. 72
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		p. 72
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I				p. 72
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I				p. 72
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD Guidelines paragraph 104 (a)	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (f)		Not material

DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	PAGE #
ESRS 2- SBM3 – S2 Significant risk of child labor or forced labor in the value chain paragraph 11 (b)	Indicators number 12 and n. 13 Table #3 of Annex 1				p. 36
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1				p. 74
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator number 11 and n. 4 Table #3 of Annex 1				p. 74
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		p. 74
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		p. 74
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #3 of Annex 1				p. 75
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				Not material
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines paragraph 17	Indicator number 10 Table #1 Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Not material
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #3 of Annex 1				Not material
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				Not material
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Not material
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #3 of Annex 1				Not material

DISCLOSURE REQUIREMENT AND RELATED DATAPOINT	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	PAGE #
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #3 of Annex 1				p. 78
ESRS G1-1 Protection of whistle- blowers paragraph 10 (d)	Indicator number 6 Table #3 of Annex 1				p. 80
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II)		p. 81
ESRS G1-4 Standards of anti- corruption and anti- bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1				p. 81

Scanfil has not identified any legislation, standard or framework requiring the company to disclose other information in addition to the requirements prescribed in ESRS.

Description of the process to identify and assess material impacts, risks and opportunities

Time horizon identification

For potential impacts, risks, and opportunities, the time horizon has been identified within which the impact, risk, or opportunity will occur. The default time horizons used are based on those defined in the ESRs:

- Short-term: Reporting period
- Medium-term: Reporting period to 5 years
- Long-term: > 5 years

Value chain parameters

Scanfil's value chain has been taken into consideration for each identified impact, risk, and opportunity. Scanfil has identified what direction(s) of the value chain (upstream, own operations, and downstream) the impact, risk, or opportunity occurs in as well as the specific position(s) within the value chain direction.

Impact identification

For each impact identified, the company has analyzed the following criteria:

- Whether the impact is actual or potential
- Whether the impact is negative or positive
- Whether the impact is direct or indirect

Impact scoring criteria

The impacts were then scored based on the following criteria, in line with ESRs:

- Negative impacts were scored based on severity, a combination of scale, scope and remediability, and likelihood. Severity was prioritized over the likelihood of negative impacts on human rights.
- Positive impacts were scored based on their scale, scope, and likelihood.

Scale, scope, remediability, and likelihood were determined based on the following default criteria:

Scale:

1. Minimal consequence on people/environment
2. Low consequences on people/environment that are easily managed or mitigated
3. Medium consequence that is manageable within reasonable means
4. High consequence that can cause substantial disruption and require immediate attention
5. Absolute: Major disruption with long-term consequences

Scope*:

1. Few individuals / Very low – Isolated location
2. Groups / Minority of customers / Low – Multiple locations
3. Departments / Large groups / Roughly half of customers / Medium – Several large areas
4. Business divisions / Majority / Entire region
5. Global / Entire populations / All customers/end-users

* Dependent on the most affected stakeholder group

Remediability:

1. Easily reversible
2. Low
3. Reversible with material effort/cost
4. High
5. Permanent

Likelihood:

1. Rare (<10%)
2. Low (10-25%)
3. Possible (25-50%)
4. Likely (50-75%)
5. Almost certain (>75%)
6. Actual (100%)

Scoring and threshold methodology

The scoring and threshold methodology for impact materiality included:

- Each impact was assessed by positive/negative and actual/potential
- Assessment of the severity of the impact was then plotted against the likelihood of it occurring
- The product of both is the impact score
- Impact score = Likelihood x Severity
 - Severity of negative impacts = (Scale + Scope + Irremediability)
 - Severity of positive impacts = (Scale + Scope)

All impacts related to that sustainability matter were plotted on a 5x5 grid of Severity vs. Likelihood. The threshold for impact is set as a sloping line, dependent on the combination of severity and likelihood.

A threshold line was established that gave precedence to severity over likelihood (i.e., all impacts with severity scores > 4 were considered material irrespective of likelihood, while also taking into account less severe risks that were more likely).

If any impacts for a given sustainability matter were above the threshold, then the sustainability matter itself would be deemed to be material.

Risk and opportunity identification

For each risk and opportunity identified, Scanfil has analyzed the following criteria:

- The direct or indirect ownership of the risk/opportunity
- The negative or positive financial effect of the risk or opportunity, respectively

Risk and opportunity scoring criteria

The risks and opportunities were then scored based on the magnitude of the financial effect and the likelihood of it occurring.

The magnitude of the financial effect and likelihood was determined using the following criteria:

Magnitude of financial effect*:

1. Minor
2. Moderate
3. High
4. Very High
5. Major

* The default is based on the Net Asset Value entered by the company.

Likelihood:

1. Rare (<10%)
2. Low (10-25%)
3. Possible (25-50%)
4. Likely (50-75%)
5. Almost certain (>75%)

Scoring and threshold methodology

The scoring and threshold methodology for financial materiality included:

- The product of both is the Financial score
- Financial score = Likelihood X Magnitude

All of the risks and opportunities related to that sustainability matter were plotted on a 5x5 grid of Size of financial effect vs. Likelihood. The threshold for financial materiality is set as a sloping line, dependent on the combination of Size of financial effect and Likelihood. An approximate materiality threshold line had been established, which captured all the highest tiers of financial effects and less affecting risks that were more likely. This means that, for each risk/opportunity where the product of Size of financial effect and Likelihood score is above the threshold, it is material.

Disclosures incorporated by reference

The following sections are addressed by incorporated references to other parts of the Board of Directors' report or external documents:

- 1.1. General basis for preparation of the Sustainability Statement
- 1.2 The role of the administrative, management and supervisory bodies
- 1.4 Integration of sustainability-related performance in incentive schemes
- 1.5 Statement on due diligence
- 1.7 Strategy, business model, and value chain
- 1.9 Material impacts, risks and opportunities, and their interaction with the strategy and business model

THE LEVEL OF DATA ACCURACY FOR ENVIRONMENTAL AND SOCIAL DATA

ESRS TOPIC	METRIC	LEVEL OF ACCURACY FOR ACTIVITY DATA	LEVEL OF ACCURACY FOR ENVIRONMENTAL DATA
E1-4	GHG targets for Scope 3	High	Medium
E1-6	Scope 3.1	High	Medium
E1-6	Scope 3.2	High	Medium
E1-6	Scope 3.3	High	Medium
E1-6	Scope 3.4	High	Medium
E1-6	Scope 3.5	High	Medium
E1-6	Scope 3.6	High	Medium
E1-6	Scope 3.7	Medium	Medium
E1-6	Scope 3.11	Low	Medium
E1-6	GHG intensity	High	Medium
S2-5	Level of preferred and key suppliers with a sustainability rating	High	N/A
S2-5	Share of spend to suppliers with a sustainability rating	High	N/A