



KOSKISEN

Sustainability review **2023**

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Sustainability at Koskinen

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SUSTAINABILITY AT KOSKISEN

Wisdom to use wood sustainably

Woodwise is at the core of our sustainable business. The entire value chain, from harvesting to final products, is designed around synergetic and sustainable material flows. We manage responsibility as part of strategy and operational activities in accordance with our values.



Koskinen's operations are based on sustainable forestry and competent wood sourcing, the processing of wood into bioeconomy products and green transition, and the creation of added value for customers and other stakeholders. All operations are based on the customer's needs and the customer's experience of quality, as well as working in close cooperation with various stakeholders. We want to be a reliable and face-to-face partner.



” We manage responsibility as part of strategy and operational activities in accordance with our values.



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The sustainability framework creates a path to the future

During 2023, Koskisen carried out an analysis in accordance with the double materiality principle of the European Sustainability Reporting Standards (ESRS) to deepen its understanding of the company's sustainability matters and their impacts on and risks and opportunities for the environment, society and governance throughout the value chain.

As a result of the analysis, Koskisen's most significant sustainability matters are related to climate change, biodiversity, circular economy and its own workforce. Koskisen's management team participated in the double materiality analysis process, as did key stakeholders.

In addition to these, a solid foundation for responsible business is built by considering the environment, human rights, local communities and networks, and the supply chain as part of our management practices.

” Koskisen's business model and strategy are based on close customer relationships, quality, sustainability and agility in business operations.

KOSKISEN'S SUSTAINABILITY FRAMEWORK PRINCIPLES ARE:

- We use natural resources wisely and promote biodiversity
- We mitigate climate change and adapt to the future
- We invest in sustainable bio-circular economy solutions
- We are an attractive and fair employer





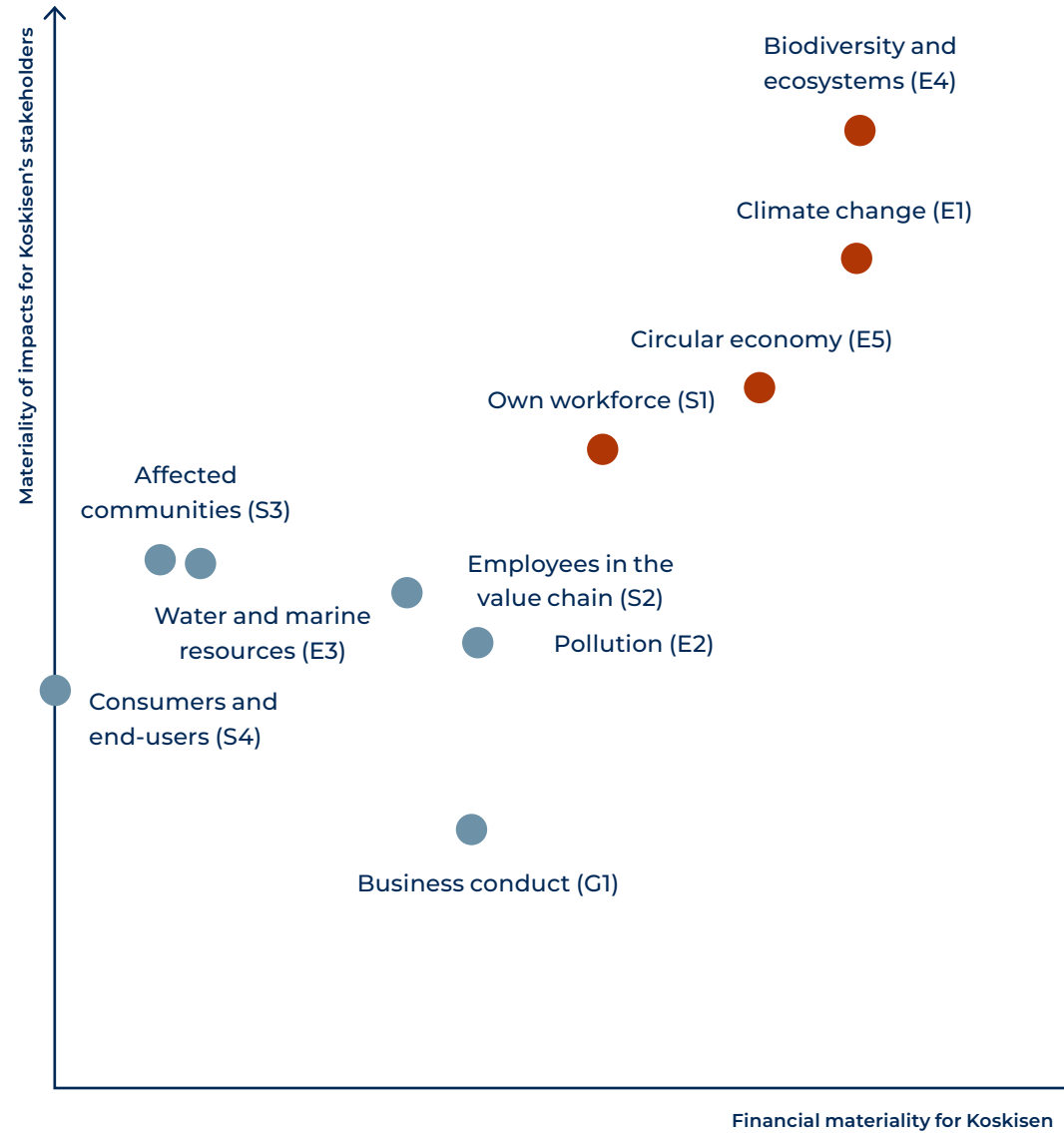
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MATERIALITY MATRIX



- Related to Koskisen's material sustainability aspects
- Not found material for Koskisen so far

- **Biodiversity and ecosystems (E4)**
The impacts of wood raw material procurement and risks related to biodiversity development on the availability of raw material
- **Climate change (E1)**
Carbon sequestration in wood products, operational emissions, energy consumption and climate issues related to wood raw material procurement
- **Circular economy (E5)**
Renewable raw materials, impacts and regulatory risks related to side streams, use of recycled materials and use and availability of other key resources
- **Own workforce (S1)**
Koskisen's position as a significant local employer, the impacts and risks associated with freedom of association and the health and safety of employees
- **Employees in the value chain (S2)**
- **Pollution (E2)**
- **Affected communities (S3)**
- **Water and marine resources (E3)**
- **Business conduct (G1)**
- **Consumers and end-users (S4)**

Although all sustainability topics are important for Koskisen, and the activities avoid causing harm to any stakeholders, some of the topics were found to be non-material in the ESRS sense so far.

The ESRS defines primary users of general-purpose financial reporting (existing and potential investors, lenders and other creditors) as users of sustainability statements. Therefore, Koskisen's material sustainability aspects concern topics which, in the light of current knowledge, are considered material to a holistic understanding of Koskisen's value creation.



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” Koskisen develops its operations in such a way that the management of sustainability matters becomes an even more integral part of the management system, and they are managed with the help of clear operating principles.





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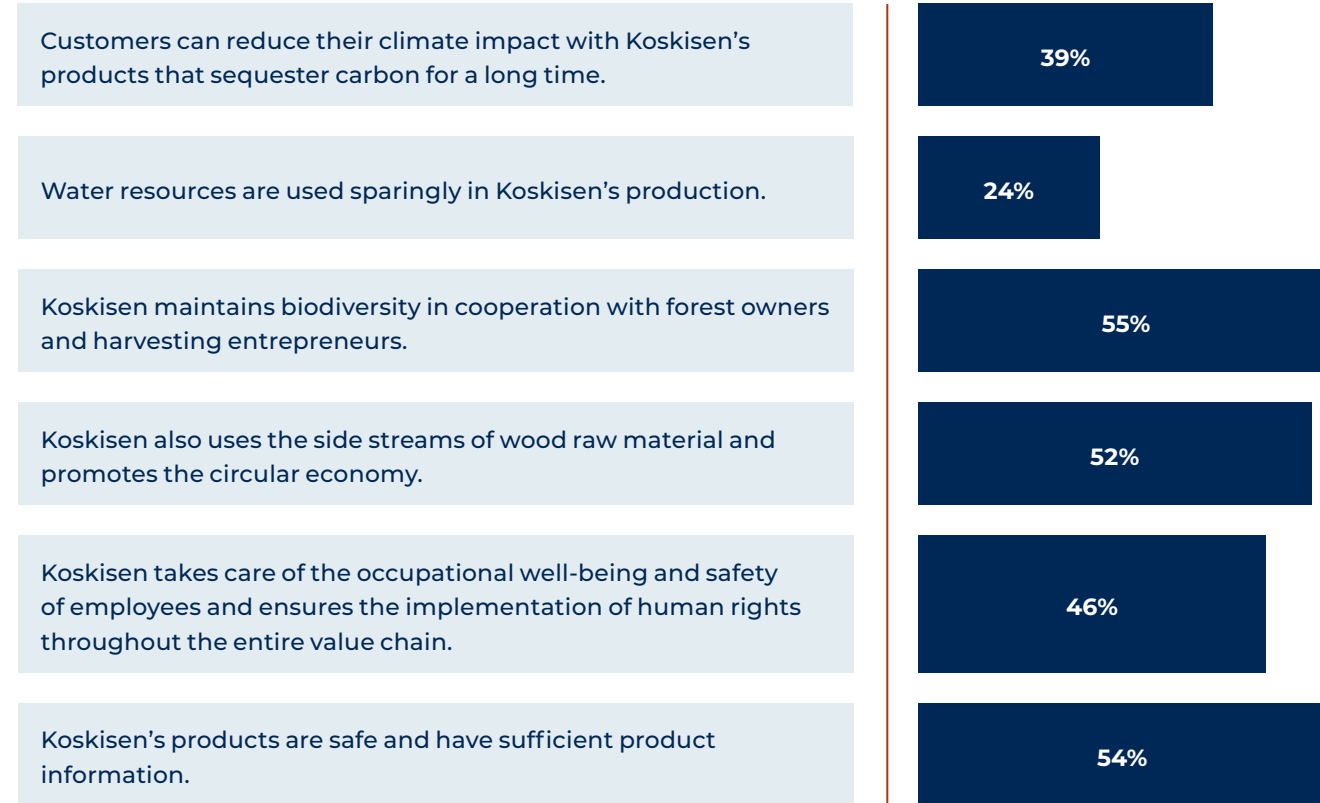
The results of the double materiality analysis were also tested in the 2023 customer satisfaction survey, where questions about material sustainability matters were raised. The results support the double materiality analysis.

Koskisen's business model and strategy are based on close customer relationships, quality, sustainability and agility in business operations. During 2023, the Group's strategy update was started and sustainability matters and the

direction for future growth were determined, taking into account the most significant sustainability matters as drivers of strategy and business.

The year 2023 has meant preparation for the requirements of Directive (EU) 2022/2464, which will enter into force at the beginning of 2024, and the sustainability standards under it, in close cooperation with different parts of the organisation. Koskisen develops its operations in such a way that the management of sustainability matters becomes an even more integral part of the management system, and they are managed with the help of clear operating principles. Koskisen's administrative and management bodies will set metrics and targets for significant sustainability matters during 2024.

During 2024, Koskisen will start planning to implement the human rights due diligence. A report on the environmental due diligence was prepared in 2022 and the measures to develop the notes were started in 2023.



According to a customer survey carried out in 2023, Koskisen's customers consider the most important sustainability topics.





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Value is created together

Koskisen's impact on people and the environment is significant at the beginning of the value chain, where the impact is on the procurement of raw materials and materials and their transportation to production facilities. In our own production operations, the impacts are directed at our own workforce, contractors and environmental factors. The comprehensive use of raw materials and the utilisation of side streams create positive impacts from the point of view of the bio-circular economy. Through the products it manufactures at the end of the value chain, Koskisen impacts the customers' environmental footprint with wood-based products that bind carbon.

” The comprehensive use of raw materials and the utilisation of side streams create positive impacts from the point of view of the bio-circular economy.





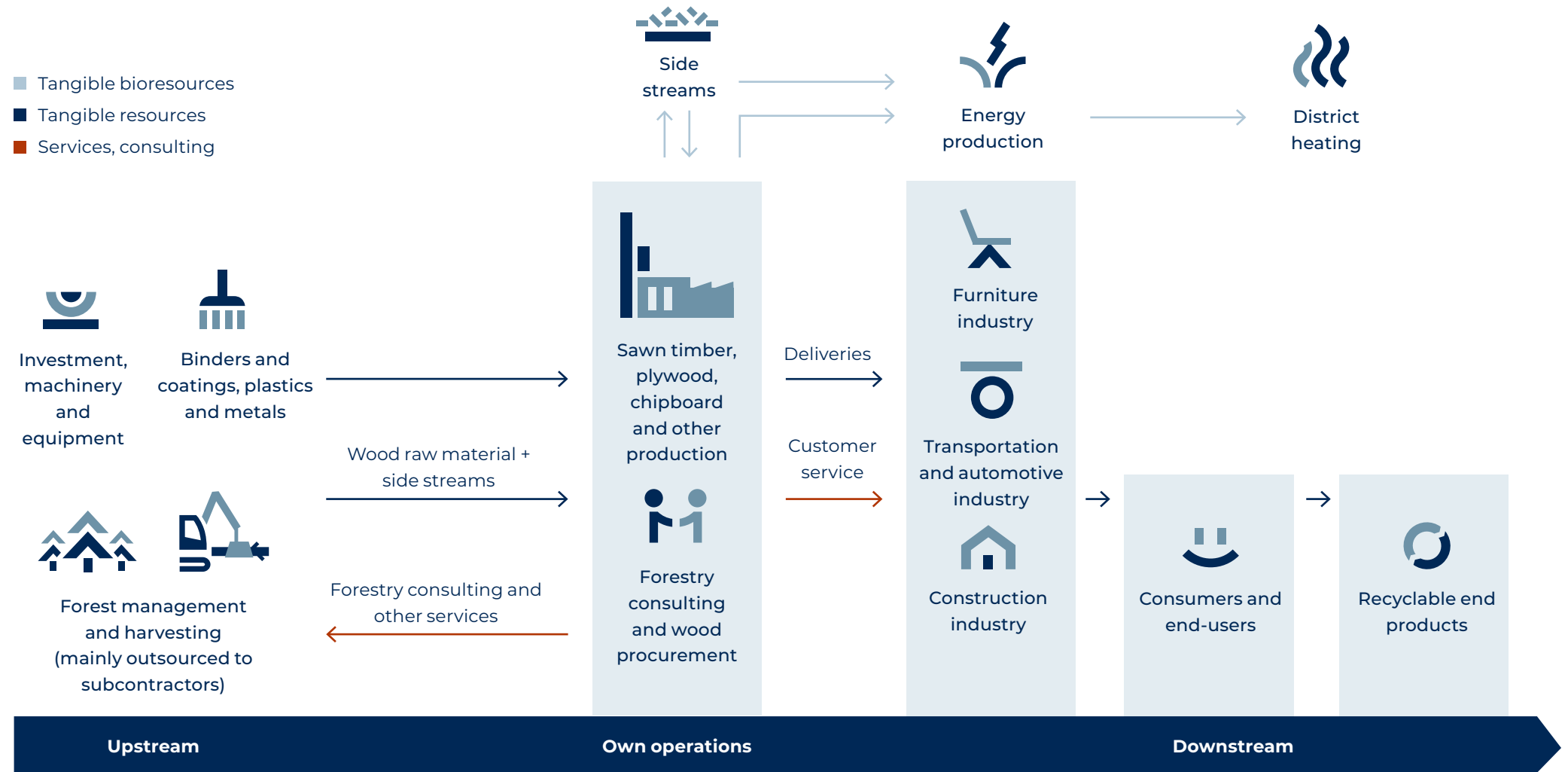
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KOSKISEN'S VALUE CHAIN

- Tangible bioresources
- Tangible resources
- Services, consulting



Most of the social impact on surrounding communities occurs upstream in Koskisen's value chain and in the company's own operations.



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Koskisen's stakeholders

Koskisen wants to be a builder of a sustainable society, an active member of local communities and a joint developer of the industry.

The local communities in the locations where Koskisen's factories are located are important in Finland and Poland, as a large number of employees come from the local area. A healthy and vibrant local community is in Koskisen's interest, which is why connections and cooperation with local communities are actively developed and maintained.

The importance of the different supply chain parts is significant for Koskisen by affecting the activities of these stakeholders from many angles: a direct effect on the economy, but an indirect effect on human rights and their respect.

The longevity of customer relationships is a matter of honour for Koskisen. Therefore, all activities are always based on the customer's needs. Koskisen is known for quality and positive customer experience.

Koskisen has mapped the most significant stakeholders and channels of communication and cooperation. Activity is guided by the strategy and special local needs. Our support activities have also taken into account a long-term strategic view.

We educate, influence, educate

Koskisen is an active trainer and influencer in society on themes that are important to it and its stakeholders. Advocacy activities are primarily carried out through organisations.

” A healthy and vibrant local community is in Koskisen's interest, which is why connections and cooperation with local communities are actively developed and maintained.

Koskisen actively cooperates with the municipality of Kärkölä, its hometown, to improve the attractiveness of the area, and implements different cooperation projects with educational institutions and students in the field.





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Our training partners:

- Jyväskylä Joint Authority for Education Gradia
- LAB University of Applied Sciences
- Aalto University and LUT University
- Training Centre Salpaus

Koskisen is active in several different organisations. Networking is used to develop our learning and to participate in promoting common themes with other actors.

Koskisen is a member of the following networks:

- Family Business Network (PL)
- Finnish Sawmill Association
- European Panel Federation (EPF)
- European Federation of the Plywood Industry (FEIC)
- The Finnish Timber Council
- The Federation of Finnish Enterprises
- Finnish Business & Society (FIBS)

” Koskisen is an active trainer and influencer in society on themes that are important to it and its stakeholders.





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Local impact

In addition to its impact directly on business, Koskisen supports selected non-profit organisations financially in its localities. The support is mainly targeted at sports leisure activities that support the well-being of children and young people, as well as at educational institutions in the wood products and forestry sectors, for example in the form of support for theses or scholarships. The main themes of support activities are:

- Development of future employees' competence
- Supporting future employees' well-being
- Supporting research in our industry and related final theses

Customers

The quality experienced by the customer extends beyond the final product. It includes the entire process of creating the product and the customer interface and its people. Cooperation between different functions and processes as well as with process development ensure that the products and services delivered to the customer comply with the agreed quality level and that they will be produced cost-effectively now and in the future.

In 2023 customer
satisfaction NPS

64

(2022: 64)

Quality includes all the raw materials and functions that are necessary before the product reaches the end user and even beyond until the product is decommissioned. Koskisen measures customer satisfaction related to the functionality of cooperation, product deliveries and the end product with NPS (Net Promoter Score).

THE MOST IMPORTANT LINK IN OUR SUPPLY CHAIN IS THE CUSTOMER

At Koskisen, the needs and wishes of our customers are listened to sensitively. The principles of sustainable operations include a high-quality, long-term and customer-oriented way of working, advanced production machinery and precise quality assurance methods. Customers value the customer-orientation, quality and delivery reliability of products and services. Expertise and attitude, which are reflected in everything we do, are also important success factors.

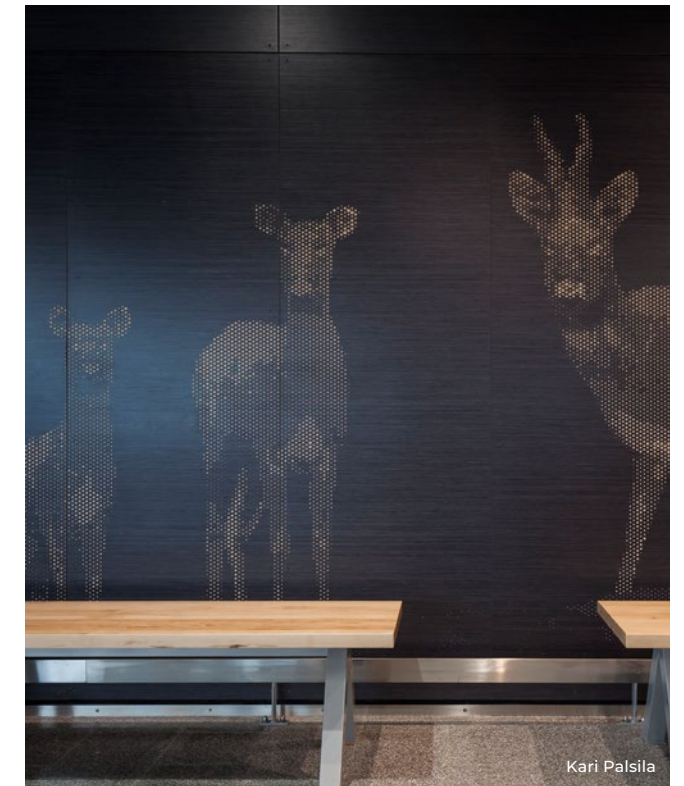
Supply Chain

LOCAL WELL-BEING FROM WOOD PROCUREMENT

Koskisen's timber trade partners are mainly Finnish private forest owners whose forests are mainly located in Southern and Eastern Finland. In wood procurement, Koskisen operates fairly and with a long-term view, and respects the principles of sustainable forest management, which ensure comprehensively sustainable forest management from an economic, ecological, social and cultural point of view. Our own procurement personnel and partner network work in close cooperation with forest owners. Cooperation with forest owners

extends beyond buying and selling wood. In this way, Koskisen strives to comprehensively promote the financial and sustainable well-being of its important partners. Sustainable forest management is at the core of the cooperation.

Koskisen offers forest owners a wide range of forest management services. The services are tailored according to the needs and wishes of the customers. Forest owners who regularly sell wood to Koskisen are offered significant partnership benefits in the timber trade.



Kari Palsila



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WOODWISE

KoskiReppu

In 2023, Koskisen launched a new KoskiReppu online service for forest owners, which contains diverse tools for managing forest assets. In the service, for example, you can browse the forest resource data of your own farms and view other forest-related documents, such as timber trade documents.

KoskiReppu supports the forest owner in matters related to financial management, such as monitoring the profitability of wood sales and forestry. Filling out the forest tax declaration is also easier when the documents related to the forest are in one place.

To use the service, you need bank credentials or a mobile certificate. Strong identification ensures the safety of using KoskiReppu. The service is open and free of charge to all forest owners.

In 2023, wood procurement amounted to approximately 1.5 million cubic metres, approximately 80 per cent of which came directly from private forest owners and the rest from other operators. In 2023, Koskisen only sourced wood from Finland.

Koskisen has outsourced all harvesting and transport operations, including their organisation, to third parties. In 2023, Koskisen cooperated with approximately 45 harvesting and transport contractors, ranging in size from a few employees to a few dozen.

” KoskiReppu supports the forest owner in matters related to financial management, such as monitoring the profitability of wood sales and forestry.





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WE WORK EVERY DAY TO SECURE RESPONSIBLE END-TO-END SUPPLY CHAIN

In our procurements, we favour products and services whose suppliers and subcontractors take good care of their own supply chain. Analysing the supply chain of products and services from raw material sourcing to the end of a product's life cycle is part of everyday risk management. Products, services and operations are evaluated to identify and reduce environmental, health and safety risks. Koskisen is committed to continuous improvement in all its operations and throughout the product supply chain.

Koskisen's supply chain sustainability is ensured by various means along its full extent. When selecting and evaluating suppliers, Koskisen checks not only

strategic suitability, product range and product quality, but also environmental and corporate responsibility requirements.

SUPPLIER REQUIREMENTS

Koskisen expects its suppliers to commit to its Code of Conduct and actively promote it. Koskisen's Code of Conduct is reviewed with all key suppliers and incorporated into supplier agreements.

Koskisen requires its suppliers and subcontractors to comply with the legislation in force at any given time and to respect human rights and fundamental labour rights. This means, that suppliers must comply with international human rights conventions and International Labour Organization (ILO)

conventions, the UN Convention on the Rights of the Child, the minimum wage and working time legislation of each country in which they operate, and general environmental, health and safety requirements. During 2023, Koskisen defined its Supplier Code of Conduct, which it will be introduced during 2024.

Koskisen encourages its suppliers to use management systems such as ISO 9001, ISO 14001, and ISO 45001, as well as the best available technology and practices to reduce environmental impacts, occupational accidents, and health risks.

Koskisen does not use materials sourced from conflict zones in its production. It complies with the principles of fairness and impartiality and requires suppliers to be familiar with its occupational health and safety requirements and guidelines and to comply with them when operating at its locations.

REPORTING AND AUDITS

Responsibility in the supply chain also means that Koskisen systematically collects information about its suppliers and tests materials before selecting and approving them. As part of the selection of materials, Koskisen also assesses product safety risks.

Koskisen conducts audits at its suppliers' production facilities. It requires traceability at every level of the supply chain of the raw materials and products it procures.





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Accurate and useful product information

Koskisen complies with product requirements and standards as well as ethical guidelines throughout the order-supply chain. Products and services are traceable and their origin is known.

The labelling of products complies with Finnish and EU legislation. In addition to statutory labelling, voluntary labels are attached to products, which indicate the characteristics of the product and the date of manufacture.



Life cycle analyses (LCA) have been prepared for Koskisen's products and they are presented in Environmental Product Declarations (EPDs), which customers can use in their own life cycle analyses or when creating their own environmental statements. EDP provides reliable and transparent information about the product's environmental impact.

Product safety

Koskisen's products are safe for their intended use and meet the requirements set for them. Compliance and testing are also reported to customers. Product liability includes the management of manufactured products at all sites. Where necessary, customers are provided with support and training to ensure the safe handling and use of products.

The health and safety impacts of products are taken into account already during the product design and product development process. The aim is to minimise the harmful health and environmental impacts of products throughout their life cycle.

Quality control is based on the requirements of international standards and norms as well as customer-specific requirements. Internal quality control is a separate part of the organisation and is supervised by accredited third parties. If necessary, the test results are also forwarded directly to customers. We comply with the ISO 9001 quality standard, the ISO 45001 occupational health and safety standard and the ISO 14001 environmental standard. In addition, the company has product-specific certifications for different end uses.



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Koskisen creates value

Koskisen has a significant impact on the financial well-being of its stakeholders and society. Our financial footprint is based on a sustainable, wood-based value chain and value added, as well as on the employment impact of its operations.

Koskisen is a significant industrial employer in Finland, especially at its production plants in Järvelä and Hirvensalmi in Päijät-Häme region and Toporów in Poland. In addition to approximately 900 Koskisen employees, the employment impact extends to approximately 4,000 people in companies providing harvesting, transport and industrial services. 90 per cent of the personnel live in Finland and pay their taxes in Finland.

Visible tax footprint grows from a tree

Koskisen's own tax footprint is created in the production and sales stages of the wood products value chain. In addition to income taxes, it includes other taxes and tax-like payments related to the company's activities. The tax footprint is most

significant in Finland and, in terms of corporate taxes, especially in the Päijät-Häme region.

In all the geographical areas of operation Koskisen complies with both local and international legislation in paying, collecting, remitting and reporting taxes.

Value for the end users of the products

Product development emphasises the development of responsible and sustainable product features. The focus is on improving the long-term use, renewability, safety, and traceability of products.

” Product development emphasises the development of responsible and sustainable product features.





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Financial responsibility key figures

The unaudited sustainability indicators have been modified to be more in accordance with the European Sustainability Reporting Standard (ESRS) that will be fully implemented for the reporting year 2024. The reporting and methodology has been modified also for the comparative year 2022 causing changes to some of the previously reported figures.

PURCHASE OF WOOD FROM FINNISH FOREST OWNERS

MEUR	2023	2022
Purchase of wood from Finnish forest owners	78	71

ECONOMIC VALUE

MEUR	2023	2022
Revenue	271	318
EBITDA	33	66
EBIT	24	58
Return on capital employed (ROCE), %	12%	36%

ECONOMIC VALUE TO EMPLOYEES

MEUR	2023	2022
Salaries paid to employees	39	37

ECONOMIC VALUE TO COMMUNITY

MEUR	2023	2022
Income tax	2	10
Pensions	6	7
Other personnel expenses	2	2
Total	10	19

ECONOMIC VALUE TO SHAREHOLDERS

MEUR	2023	2022
Dividends	7*	10

*Board of Directors' proposal to the 2024 Annual General Meeting

CAPEX

MEUR	2023	2022
CAPEX, tangible assets	32	27
CAPEX, intangible assets	0	0
CAPEX, right-of-use assets	2	1
Total	34	28

PURCHASED MATERIAL AND SERVICES

MEUR	2023	2022
Raw materials and consumables	123	123
Change in inventory	-2	3
External services	36	36
Total	157	162



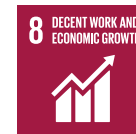
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Koskisen's value creation model



Koskisen is committed to promoting the UN Sustainable Development Goals (SDGs) which are key to its operations.



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A HEALTHY ENVIRONMENT

Extensive environmental work

We understand the environmental and climate impacts of our own operations and produced wood products. The sustainability of wood products and our own operations is comprehensively ensured from an environmental and climate perspective, while wood is utilised as completely as possible.



Koskisen's climate and environmental sustainability is woodwise that spans generations.

Wood is an ecological, renewable and carbon-sequestering material for several end uses. The products manufactured by Koskisen are used, among other things, in construction, the packaging industry, stamping, transport equipment and the carpentry industry around the world.



” Koskisen's climate and environmental sustainability is wood wisdom that spans generations.



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As a result of the double materiality analysis carried out by Koskisen in 2023, the following sustainability matters emerged from the environment category: mitigation of and adaptation to climate change, biodiversity, and circular economy. During 2024, Koskisen will continue defining concrete measures, metric, and goals for these sustainability matters.

Environmental aspects of Koskisen's industrial operations are managed in accordance with Koskisen's, environmental management system (ISO 14001) and environmental permit requirements. The most significant environmental impacts are related to its production units and the resources they use, as well as side streams generated from the production that can be further utilised.

Koskisen's production facilities are located in Järvelä and Hirvensalmi, Finland and Toporów, Poland. The Finnish units have environmental permits valid until

further notice. Koskisen's operations in Poland do not require separate environmental permits. In Koskisen's environmental report energy mix, water consumption, wastewater volumes and emissions and other environmental impacts are reported. The report can be downloaded from the material bank on the company's [website](#).

Environmental risk management

The identification, management and reporting of environmental risks have been implemented as part of Koskisen's environmental management system. Risks have been identified unit-specifically and locally. Material risks include noise, oil spill and air emissions. Environmental risks and plans for their management are updated regularly.

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We mitigate climate change and adapt to the future

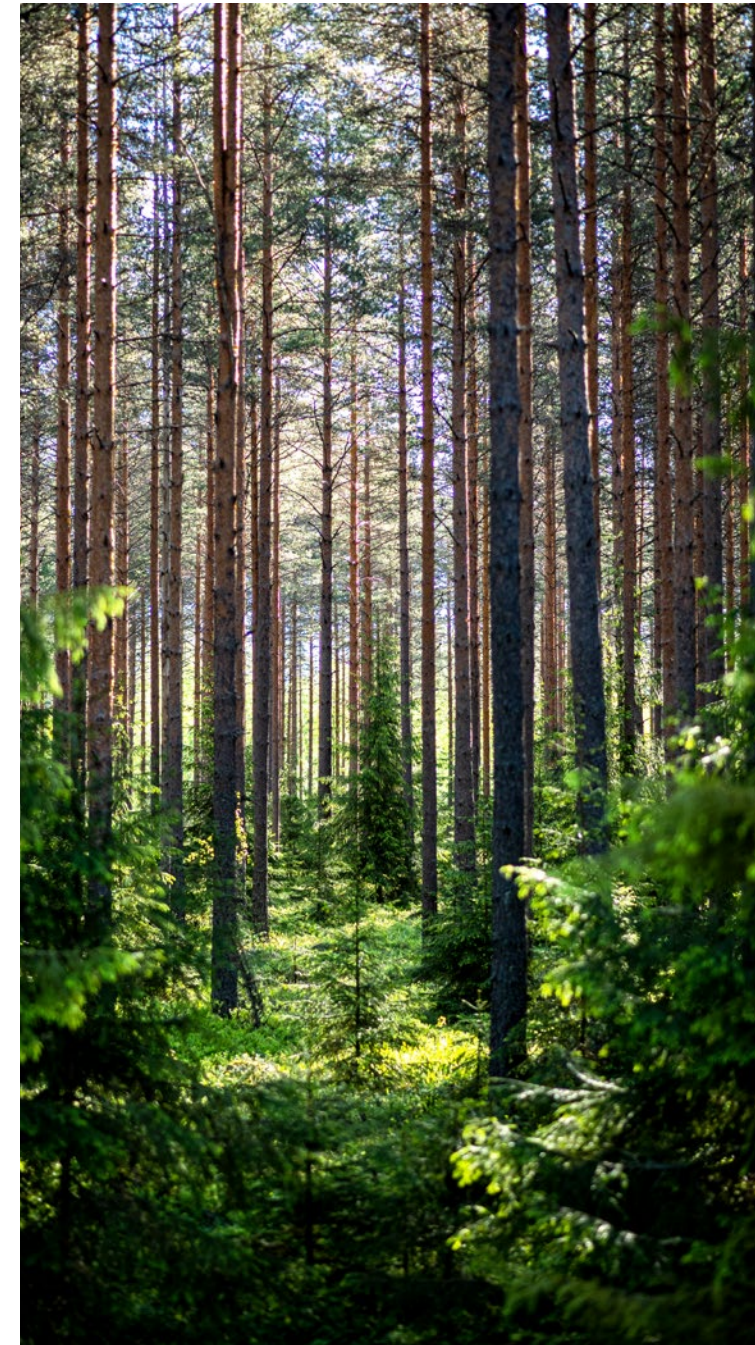
To mitigate climate change, Koskisen invests in the energy efficiency of its own production facilities and in increasing the use of renewable energy. Sustainable forest management and wood sourcing that promote forest regeneration are ways to ensure healthy trees and soil as carbon sinks. Koskisen's wood products store the carbon bound by forests during their long service life.

Energy consumption

The focus areas of Koskisen's production facilities in terms of developing energy use are improving energy efficiency intensity, energy saving, increasing the use of renewable energy, the company's own heat production utilisation or the sale of waste heat.

The total energy consumption at Koskisen's production facilities was 365,498 (362,938) MWh in 2023. Energy consumption consists of electricity, thermal energy produced with biofuels and fuel oil used for backup power as well as fuel for company-owned and -leased vehicles. The share of renewable energy sources in the total energy consumption was 81 per cent (85). The energy efficiency was 0.60 MWh (0.66) per cubic metre produced.

During 2023, Koskisen implemented several energy efficiency investments. These included, for example, roof renovations in several production buildings in Järvelä, LED lighting changes in all properties and, in Hirvensalmi, investment in a new thin plywood press, as well as various measures to improve energy efficiency. These will make the unit's production more efficient, increase the share of renewable energy and reduce the amount of purchased energy. Hirvensalmi's investments are expected to save 25–50 per cent of electricity costs. The new sawmill investment introduced in 2023 is also expected to bring energy savings with the stabilisation of the production process.





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WOODWISE

Case Solar power – renewable electricity

Full electricity production with 3,670 solar panels will be reached in 2024, their construction work was done in 2023. The goal of the project is to increase the production of renewable energy for the plywood and chipboard factories located in the Järvelä Tehdastie industrial area.

When the sun shines from a cloudless sky, the panels can momentarily produce 30 per cent of the electricity of the entire factory area, i.e. birch plywood and chipboard production, on weekdays. At weekends, the corresponding share is up to 65 per cent. Annually, the average share of solar electricity is about 4 per cent.

The size of the investment was EUR 1.6 million. The project received energy support from Business Finland.



Hirvensalmi's new thin plywood press improves productivity and enables the use of renewable energy

Koskisen is investing in a new thin plywood press at its thin plywood production unit in Hirvensalmi. The replacement investment will increase the pressing capacity of thin plywood by approximately a quarter, enable an increase in the range of products and improve product quality.

“With the investment in the new press, production productivity will improve significantly, because at the same time we are able to rationalise the entire production process and its various work phases. The investment will also improve the energy efficiency of production and enable the use of renewable energy,” says Unit Manager Miikka Lehtinen.

The new press was deployed by production at the turn of August and September. In addition to this investment, several small investments have been made to improve energy efficiency and increase the use of renewable energy.

“A new steam pipe has been drawn from the biopower plant for production, allowing

us to increase the use of thermal energy produced by our own bioenergy power plant. The number of heat pumps in different spaces has also been increased. With these measures, depending on the time, we can save 25–50 per cent of the electrical energy purchased. Electricity is only needed to operate the production machinery, lighting and other appliances, for example in the office premises,” says Lehtinen.





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Greenhouse Gas emissions

The calculation of Koskisen's Greenhouse Gas emissions was developed further during 2023. The Greenhouse Gas (GHG) Protocol along with a new emissions calculation tool were implemented to support the calculation of greenhouse gas emissions. The GHG inventory comprises scopes 1, 2 and 3, but the results are still unverified for 2022

and 2023. Due to the calculation methods, the previously reported emissions for 2022 have been recalculated.

Koskisen's scope 1 and 2 emissions in 2023 were 11,497 tCO₂e (12,250). Scope 1 includes the direct Greenhouse Gas emissions of Koskisen's own operations: the largest emission sources are the backup use of oil from the power plant located in the Tehdastie industrial area and forklift traffic for raw material transfers. Scope 2 includes indirect greenhouse gas emissions, which include emissions generated in the production of purchased electricity.

Scope 3 emissions in 2023 were 156,247 t CO₂e (166,104). The most significant sources of GHG emissions are purchased raw materials and capital goods and transport.

The emission sources and categories considered in the calculation, as well as the calculation methods, can be found in Koskisen's Greenhouse Gas emission inventory report on the company's [website](#) from downloads.

Koskisen will set targets for the reduction of Greenhouse Gas emissions for different time periods during 2024.

WOODWISE

ZERO – wins new products 2023 competition at the Puu 2023 exhibition

Zero furniture board won the new product competition at the Puu 2023 fair, which sought the product or service that best promotes environmental and resource efficiency in the wood products sector.

Zero is a completely new kind of furniture board in which the fossil binder has been replaced with a renewable wood-based binder, lignin. The wood raw material for the Zero board comes from side-streams of Koskisen's manufacturing processes.



PRODUCT CATEGORY-SPECIFIC CARBON HANDPRINT

Koskisen has implemented a product group-specific carbon footprint calculation for its sawmill, plywood and chipboard products. The calculation shows that Koskisen's products have a significant carbon handprint, as they store carbon for a long time while utilising almost all possible raw materials from wood into various products.

The carbon handprint of Koskisen's wood products, i.e. the amount of CO₂ emissions stored in wood for

” Koskisen's products have a significant carbon handprint, as they store carbon for a long time while utilising almost all possible raw materials from wood into various products.



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a long time, is more than double as the amount of emissions generated during the manufacture of the products, i.e. the carbon footprint.

In 2023, the combined carbon footprint of Koskisen's products, i.e. emissions from wood products, was 167,745 (178,355) t CO₂e. The main sources of emissions are adhesives and coatings used in board products. In addition, emissions are generated in timber harvesting, the transportation of roundwood and products, and the use of electricity in production.

The carbon handprint of the wood products manufactured by Koskisen was significantly higher than the emissions. They stored a total of 381,701 (371,984) t CO₂e in 2023.

PRODUCT'S ENVIRONMENTAL LIFE CYCLE IMPACTS – EPD

Environmental Product Declaration (EPD), a certified document that communicates information about a product's environmental life cycle impacts. An EPD provides information on, for example, the emissions resulting from the manufacture of the product, the product's environmental impacts, use of resources and land use. Koskisen's plywood and chipboard have received an EPD verified by a third party.

An EPD is a standardised way (EN 15804 + A1) of reliably presenting relevant, verified and comparable information about a product's total environmental impacts, based on a life-cycle assessment (LCA).

WOODWISE

SENSi* – smart floor panel helping logistics companies to reduce their emissions

Koskisen's smart floor panel SENSi awarded third place in the New Wood competition in 2023.

Embedded in Koskisen's SENSi panels are smart pressure sensors that detect the load on the panel and, correspondingly, any vacant space in the trailer. The data is stored in the cloud in a format that planning tools and forwarding platforms are able to use in the real-time planning, loading and tracking of consignments.

SENSi panels help logistics companies to move towards smarter and more sustainable transports. Optimising transport capacity enables the reduction of not only transport costs but also emissions.

*Early stage r&d product.





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Sustainable wood procurement and forests as carbon sinks

Koskisen procures the wood used as raw material responsibly and in a way that promotes sustainable forestry. Koskisen's operations at the top of the value chain are essentially linked to timber harvesting operations. These cause changes in the land cover (trees and other vegetation), which affect the temporary reduction of natural carbon sinks in land areas.

Koskisen is committed to promoting harvesting together with subcontractors in such a way that carbon sinks and biodiversity are restored as quickly as possible. Cooperation with forest owners is also key. Responsible wood sourcing that promotes the diversity and vitality of forest nature today enables forest renewal and ensures that there is enough wood as raw material for future generations as well.

The wood used by Koskisen is mainly certified and most of it is procured from Finnish private forest owners. In wood procurement, the requirements set by PEFC or FSC chain of custody certificates are met. This ensures that the wood is harvested responsibly, and that felling is carried out in accordance with legislation and certification requirements.

In addition, Koskisen uses a chain-of-custody system in all procurement to ensure that wood material

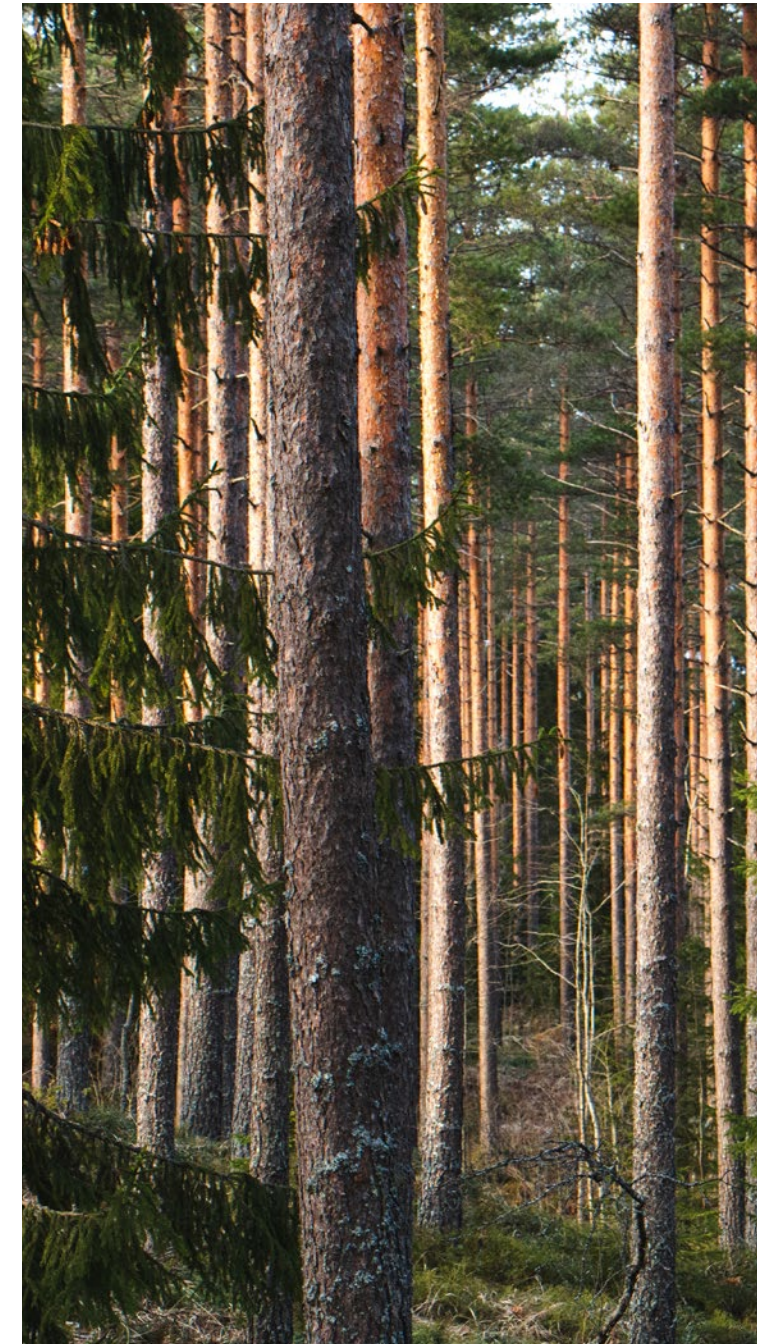
is sourced legally and ethically from reliable and identified sources. The origin of all raw materials is always checked so that the forests in protected areas are safeguarded, and wood is not sourced from controversial sources.

Carbon sequestered by forests is stored in wood products

Biological carbon is stored in Koskisen's durable wood and by-product products, which is not gaseous during storage, so does not have the potential to warm the atmosphere.

Climate risks and opportunities

In 2023, Koskisen carried out an analysis of climate risks and climate opportunities for its value chain in accordance of TCFD guidance.





Sustainability review 2023

Sustainability at Koskisen

■ A healthy environment

People

We use natural resources wisely and promote biodiversity

Biodiversity loss poses a serious threat to people and the environment. Koskisen therefore ensures the protection of biodiversity in its felling and forest management guidelines. The availability of high-quality Finnish wood is based on long-term and sustainable forest management. The vitality of Koskisen and the forest is one in the same thing as all Koskisen's business starts with forest nature.

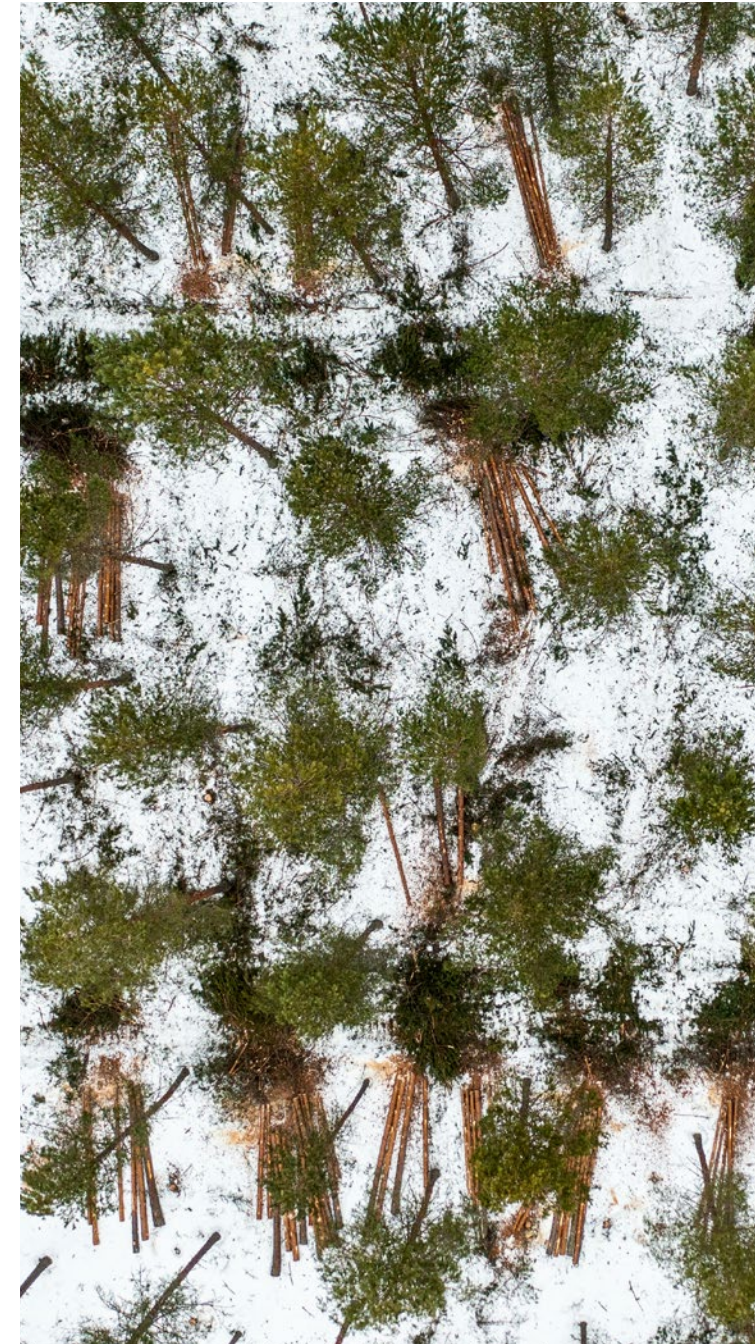
Principles for sustainable forest management

The principles of Koskisen's forest management are based on Best Practices for Sustainable Forest Management in Finland, generally recognised by the forestry sector, and the requirements of PEFC or FSC forest certification. The Best Practices are grounded in scientific data and know-how gained from practical experience, and they are continuously being updated. The requirements

” Through Koskisen's forest management service, approximately one million tree seedlings are planted annually to support the growth of new forests.

set by PEFC and FSC forest certification support biodiversity in the management and use of forests. Together, these promote economically, ecologically, socially and culturally sustainable forestry. Koskisen encourages and guides both entrepreneurs and forest owners to maintain biodiversity in their operations in accordance with these guidelines.

The practical guidelines and policies for sustainable forest management include, among other things, favouring mixed forests over single-species forests, making retention trees and artificial snags, protecting peatlands and the areas bordering waterways, and saving thickets, decaying wood and low-yield areas. Through Koskisen's forest management service, approximately one million tree seedlings are planted annually to support the growth of new forests.





Sustainability review 2023

Sustainability at Koskisen

■ A healthy environment

People

Koskisen's protective mechanisms are comprehensive and based on international forest certifications (PEFC, FSC). There is no acquisition of wood from controversial sources, which include, among others, the following:

- Illegal logging
- Logging that has violated the rights of indigenous peoples or other human rights
- Forests where important nature conservation values have been threatened or destroyed

- Forests converted from natural forests to plantation forests
- Forests where genetically modified trees have been used

During 2024, Koskisen will build a data system for monitoring biodiversity measures and will set goals for measures to ensure that logging operations contribute to the recovery of forest nature.

In 2023, the share of certified roundwood was

84.5%





Sustainability review 2023

Sustainability at Koskisen

■ A healthy environment

People

Circular economy and material efficiency

We invest in the sustainable solutions of bio circular economy

Woodwise at Koskisen means that we make the most of roundwood and not a single chip is left unused. Wood is an ecological raw material and carbon storage from which countless different products and raw materials can be produced. Unrecoverable wood residues can be used as a renewable energy source.

The material and resource efficiency of Koskisen's operations is high. Koskisen manages different material flows efficiently and uses raw materials from different sources as fully as possible in the production of plywood, sawn timber products and chipboard.

The remaining wood material that cannot be utilised in Koskisen's products or production is sold for other industries or energy use. Pulpwood

is delivered to paper and pulp manufacturers, and energy wood and logging residues are used in bioenergy production. Koskisen supplies raw materials to several bioenergy power plants, including power plants located at Koskisen's production plant in Järvelä.

” The material and resource efficiency of Koskisen's operations is high.





Sustainability review 2023

Sustainability at Koskisen

■ A healthy environment

People

WOODWISE

Product development cooperation to develop the beneficial use of side streams

Koskisen and LAB University of Applied Sciences organised a product development course for wood technology students in autumn 2023 where they had the opportunity to innovate wood products from the by-products of Koskisen's production processes. The idea was that, instead of burning, for example, the life cycle of the products would be extended in usable wood products.

The aim of this cooperation project was to familiarise the students with the product development process by challenging them to develop products from the by-product streams of the Koskisen sawmill, planer, plywood factory and chipboard factory, such as bark, sawdust and chippings, sanding dust, wood chips, wood chips, coating material waste or scraps.

In 2023, Koskisen invested in a spindle-less veneer peeling line for the plywood mill, which was deployed at the end of the year. The new veneer significantly improves material efficiency and improves our ability to use valuable wood raw material as efficiently as possible.

Koskisen will continue to work smartly and methodically with material in the overall utilisation of wood raw material and in the development of new solutions that increase the processing value.





Environmental aspects at Koskisen everyday core in production units

Koskisen’s environmental management is based on identifying, managing and continuously improving key environmental aspects. Environmental aspects are updated annually.

The most significant environmental impacts of Koskisen’s industrial operations are related to its production units and the resources they use, as well as the waste or side streams generated by the operations.

Environmental aspects are managed in accordance with Koskisen’s operating policy, ISO 14001 environmental management system and environmental permit requirements. The Finnish units in Järvelä and Hirvensalmi have environmental permits valid until further notice. Koskisen’s operations in Toporów Poland do not require separate environmental permits.

The distribution of Koskisen’s energy use, water consumption, wastewater volumes, emissions and other environmental impacts can be found in Koskisen’s environmental report, which can be downloaded from the material bank on the company’s [website](#).

ENVIRONMENTAL RISK MANAGEMENT

The identification, management and reporting of environmental risks have been implemented as part of Koskisen’s environmental management system. Risks have been identified unit-specifically and locally. Risks include noise, oil spill and air emissions. Environmental risks and plans for their management are updated regularly.

ASPECT	MANAGEMENT PRIORITIES
Energy	<ul style="list-style-type: none"> Improving relative energy efficiency Energy saving Increasing the share of renewable energy In-house heat production and recovery or sales of waste heat
Water and wastewater	<ul style="list-style-type: none"> Increasing the efficiency of water consumption Procurement of domestic and raw water Stormwater management Operations do not generate wastewater that is directly hazardous to the environment
Raw materials	<ul style="list-style-type: none"> Full utilisation of wood
Waste	<ul style="list-style-type: none"> Recycling for reuse or for energy Handling and disposal of hazardous waste





Sustainability review 2023

Sustainability at Koskisen

■ **A healthy environment**

People

Environmental responsibility key figures

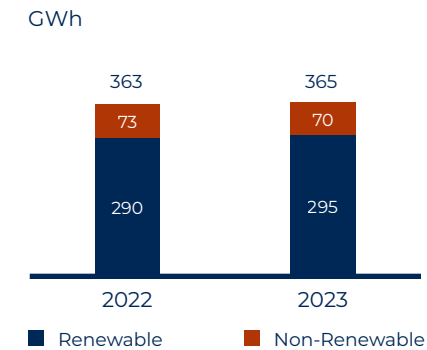
The unaudited sustainability indicators have been modified to be more in accordance with the European Sustainability Reporting Standard (ESRS) that will be fully implemented for the reporting year 2024. The reporting and methodology has been modified also for the comparative year 2022 causing changes to some of the previously reported figures.

Energy consumption and mix	2023	2022
Fuel consumption from coal and coal products (MWh)	0	0
Fuel consumption from crude oil and petroleum products (MWh)	10,390	13,050
Fuel consumption from natural gas (MWh)	0	0
Fuel consumption from other fossil sources (MWh)	0	0
Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources (MWh)	47,793	47,776
Total energy consumption from fossil sources (MWh)	58,183	60,826
Percentage of fossil sources in total energy consumption (%)	16%	17%
Total energy consumption from nuclear sources (MWh)	12,405	12,196
Percentage of energy consumption from nuclear sources in total energy consumption (%)	3%	3%
Fuel consumption from renewable sources (MWh)	286,172	282,228
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	8,688	7,826
Consumption of self-generated non-fuel renewable energy (MWh)	50	0
Total energy consumption from renewable sources (MWh)	294,910	290,054
Percentage of non-renewable sources in total energy consumption (%)	81%	80%
Total energy consumption (MWh)	365,498	363,076

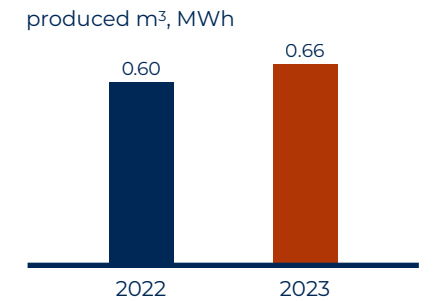
Energy production	2023	2022
Non-renewable energy production (MWh)	7,840	10,476
Electricity production from non-renewable sources (MWh)	0	0
Heat production from non-renewable sources (MWh)	7,840	10,476
Renewable energy production (MWh)	276,445	282,228
Electricity production from renewable sources (MWh)	1,393	2,404
Heat production from renewable sources (MWh)	275,052	279,824
Percentage of biofuels from fuel consumption (%)	97%	96%

Energy intensity per net revenue	2023	2022	Change %
Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors (MWh/million euro)	1,347	1,143	18%

TOTAL ENERGY USE



PROPORTIONAL ENERGY CONSUMPTION





Sustainability review 2023

Sustainability at Koskisen

■ **A healthy environment**

People

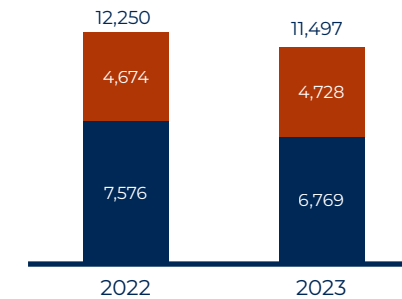
GHG EMISSIONS

	Retrospective		
	2023	2022	Change %
Scope 1 GHG emissions			
Gross scope 1 GHG emissions (tCO ₂ eq)	6,770	7,576	-11%
Percentage of scope 1 GHG emissions from regulated emission trading schemes (tCO ₂ eq)	61%	65%	-7%
Scope 2 GHG emissions			
Gross location-based scope 2 GHG emissions (tCO ₂ eq)	4,728	4,674	1%
Gross market-based scope 2 GHG emissions (tCO ₂ eq)	14,905	14,676	2%
Significant scope 3 GHG emissions			
Total Gross indirect (scope 3) GHG emissions (tCO ₂ eq)	156,247	166,104	-6%
1 Purchased goods and services (tCO ₂ eq)	83,619	93,549	-11%
2 Capital goods (tCO ₂ eq)	16,254	9,942	63%
3 Fuel and energy-related activities (tCO ₂ eq)	13,791	11,976	15%
4 Upstream transportation and distribution (tCO ₂ eq)	3,514	3,586	-2%
5 Waste generated in operations (tCO ₂ eq)	861	989	-13%
6 Business travel (tCO ₂ eq)	171	228	-25%
7 Employee commuting (tCO ₂ eq)	1,103	974	13%
9 Downstream transportation and distribution (tCO ₂ eq)	n/a	n/a	
9 Downstream transportation and distribution (tCO ₂ eq)	31,804	38,723	-18%
10 Processing of sold products (tCO ₂ eq)	n/a	n/a	

	Retrospective		
	2023	2022	Change %
11 Use of sold products (tCO ₂ eq)	n/a	n/a	
12 End-of-life treatment of sold products (tCO ₂ eq)	5,130	6,137	-16%
13 Downstream leased assets (tCO ₂ eq)	n/a	n/a	
14 Franchises (tCO ₂ eq)	n/a	n/a	
15 Financial investments (tCO ₂ eq)	n/a	n/a	
Total GHG emissions			
Total GHG emissions (location-based) (tCO ₂ eq)	167,745	178,354	-6%
Total GHG emissions (market-based) (tCO ₂ eq)	177,922	188,356	-6%

CO₂ EMISSIONS, SCOPE 1 AND 2

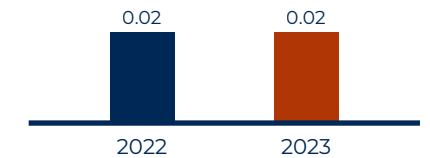
tCO₂eq



■ Direct greenhouse gas emissions CO₂e, scope 1
 ■ Energy indirect greenhouse gas emissions CO₂e, location-based scope 2

PROPORTIONAL CO₂ EMISSIONS, SCOPE 1 AND 2

tonnes per m³ produced





Sustainability review 2023

Sustainability at Koskisen

■ A healthy environment

People

Scope 1&2 emissions	2023	2022
GHG emissions (location-based) scope 1 and 2 (tCO ₂ eq)	11,497	12,250
Location-based scope 1&2 emissions pe revenue	42	39
GHG emissions (market-based) scope 1 and 2 (tCO ₂ eq)	21,675	22,252
Market-based scope 1&2 emissions per revenue	80	70

Biogenic emissions	2023	2022
Biogenic emissions of CO ₂ not included in scope 1 GHG emissions (tCO ₂ eq)	108,054	106,607
Biogenic emissions of CO ₂ not included in scope 2 GHG emissions (tCO ₂ eq)	0	0
Biogenic emissions of CO ₂ not included in scope 3 GHG emissions (tCO ₂ eq)	0	345

Percentage of primary data in scope 3 emissions	2023	2022
GHG scope 3 calculated using primary data (tCO ₂ eq)	92,027	99,451
Percentage of primary data in scope 3 emissions	55%	60%

GHG intensity per net revenue	2023	2022	Change %
Total GHG emissions (location-based) per net revenue (tCO ₂ eq/MEUR)	618	561	10%
Total GHG emissions (market-based) per net revenue (tCO ₂ eq/MEUR)	656	593	11%

GHG removal	2023	2022	Change %
Carbon binding in long-term products (tCO ₂ eq)	381,701	371,984	3%
GHG removal compared with total GHG emissions (location-based)	2,3	2,1	9%



Sustainability review 2023

Sustainability at Koskisen

■ A healthy environment

People

RESOURCE INFLOWS

Resource inflows total (t)	2023	2022	Change %
Raw materials, wood (t)	943,522	754,474	25%
Raw materials, wood-based coatings (t)	1,229	973	26%
Raw materials, wood-based glues (t)	737	827	-11%
Packaging materials, wood (t)	707	743	-5%
Packaging materials, paper and cardboard (t)	595	589	1%
Biological materials (t)	946,790	757,606	25%
Percentage of biological materials (%)	98%	98%	
Raw materials, other coatings (t)	1,786	2,393	-25%
Raw materials, fossil-based glues (t)	12,793	15,269	-16%
Raw materials, metal (t)	64	58	10%
Raw materials, plastic (t)	187	175	7%
Packaging materials, plastic (t)	237	237	0%
Packaging materials, metal (t)	2	10	-80%
Non-biological materials (t)	15,070	18,143	-17%
Resource inflows total (t)	961,860	775,749	24%
Materials that are sourced from by-products (t)	65,834	73,843	-11%
Reused or recycled materials (t)	300	292	3%
Percentage of reused or recycled materials (%)	0%	0%	
Wood material flow	2023	2022	%
Wood sourcing (m ³)	1,451,572	1,688,051	-14%
Wood consumption at factory site (m ³)	824,620	873,330	-6%
Materials that are sourced from by-products (m ³)	164,586	184,608	-11%

Resource outflows total (t)	2023	2022	Change %
Products (t)	567,177	634,428	-11%
Percentage of recyclable products (%)	42%	38%	
Percentage of recyclable packaging (%)	19%	18%	
Non-hazardous waste diverted from disposal due to preparation for reuse (t)	26	0	
Non-hazardous waste diverted from disposal due to recycling (t)	445	579	-23%
Non-hazardous waste diverted from disposal due to other recovery operations (t)	160	0	
Non-hazardous waste diverted from disposal (t)	631	579	9%
Non-hazardous waste directed to disposal by incineration (t)	735	323	128%
Non-hazardous waste directed to disposal by landfilling (t)	34	0	
Non-hazardous waste directed to disposal by other disposal operations (t)	0	0	
Non-hazardous waste directed to disposal (t)	769	323	138%
Hazardous waste diverted from disposal due to preparation for reuse (t)	36	0	
Hazardous waste diverted from disposal due to recycling (t)	0	0	
Hazardous waste diverted from disposal due to other recovery operations (t)	0	0	
Hazardous waste diverted from disposal (t)	36	0	
Hazardous waste directed to disposal by incineration (t)	165	239	-31%
Hazardous waste directed to disposal by landfilling (t)	0	0	
Hazardous waste directed to disposal by other disposal operations (t)	9	0	
Hazardous waste directed to disposal (t)	173	239	-27%
Total waste generated (t)	1,610	1,141	41%
Percentage of non-recycled waste (%)	61%	49%	
Total amount of hazardous waste (t)	209	239	-12%



Sustainability review 2023

Sustainability at Koskisen

A healthy environment

■ People

PEOPLE

We are an attractive and fair employer

For Koskisen as an employer, it is important that employees feel that their workplace is safe and everyone feels that their work is meaningful. The goal is a healthy, safe work community that supports comprehensive well-being.



When people feel well, so does Koskisen. Meaningful work for approximately 900 Koskisen employees is created by a safe working environment and high-quality working conditions, fair treatment, continuous competence development and the fostering of well-being at work.

A safe workplace is a primary starting point and requirement for all activities. Practices and attitudes that strengthen safety do not come about by themselves, which is why Koskisen works hard to achieve an accident-free working environment and working day.



” A safe workplace is a primary starting point and requirement for all activities.



Sustainability review 2023

Sustainability at Koskisen

A healthy environment

■ People

People and well-being addressed comprehensively

Well-being at work is a holistic concept at Koskisen. It is managed through the quality prerequisites for work, the functionality of the work community, supervisor activities, competence and renewal, as well as functional capacity and resources.

The individual is at the heart of managing well-being at work, which ensures that physical and mental factors related to stress and well-being can be managed more effectively. Koskisen utilises different forms of working hours and working that support the balancing of work and free time in an individual way.

DIVERSE AND EQUAL AT KOSKISEN

Promoting equal treatment, equity and diversity are an essential part of corporate culture and its continuous renewal. The core of Koskisen culture can be seen in valuing and involving everyone. It is important for Koskisen to operate and grow as a fair, encouraging and open work community.

” Everyone has equal opportunities to develop themselves and their work.

Everyone has equal opportunities to develop themselves and their work. At Koskisen, people are provided with opportunities for career advancement, regardless of gender or position. The aim is equal pay for equal work of equal value regardless of the employee's gender and age. Equality and pay surveys are carried out regularly. There is zero tolerance for bullying and all forms of discrimination.

Koskisen's Code of Conduct describes the company's operating principles and values, which guide daily operations and decision-making.

Together with further education operator Salpaus and Häme TE Services, Koskisen carried out a three-month recruitment training for the nine Ukrainians who arrived in Kärkölä, Finland. Each participant completed the training successfully and got a job at a plywood factory. After the training, Ukrainian employees also had the opportunity to participate in further training in the Finnish language.





Sustainability review 2023

Sustainability at Koskisen

A healthy environment

■ People

Training and development

Over the decades, the development of personnel competence has become an integral part of Koskisen's way of working. The professionalism and knowledge that supports and promotes woodwise in many different ways is a source of pride for which Koskisen wants to be known.

The training activities have been implemented according to the Koskisen Koulu model. This model is based on joint training aimed at everyone, as well as training according to the task and the employee's development path. The training concept in the new online training environment was introduced in 2023. Code of Conduct training was implemented in the online training environment. The goal is that every Koskisen employee will complete the training. In 2023, 46% of employees had completed the training.

In 2023, personnel training days totalled 1,191.
The areas of Koskisen's training activities are:

- Orientation and job guidance
- Vocational education and training as an apprentices: basic qualification, further vocational qualification, and specialist vocational qualification
- Training for tasks that require special qualifications: e.g. first aid, occupational safety card, hot work card
- Work community/organisational coaching
- Quality, environmental and safety training
- Koskisen Academy, supervisor coaching

Koskisen is a pioneer in on-the-job apprenticeship training, which leads to a competence-based qualification. Approximately one third of Koskisen's personnel in Finland have completed a vocational qualification alongside work through an apprenticeship contract. The aim is for as many people as possible to be professionals with a vocational qualification in their field.

**In 2023, personnel training
days totalled**

1,191





Sustainability review 2023

Sustainability at Koskisen
A healthy environment

■ People

Top results in the 2023 occupational well-being survey

The overall score in Koskisen's 2023 occupational well-being survey was 3.93 (3.85), an all-time high.

The Group-level result of the survey has improved for several years in a row. This is proof of the culture of cooperation, an interactive work community and a sense of mutual appreciation.

Every team will review the results of the occupational well-being survey and draw up a concrete development plan.

The response rate also increased to 82.2% (76%) and exceeded the 80% target. Thanks to exceeding the target, Koskisen donated EUR 5,000 to Save the Children for emergency assistance to families with children affected by the war in Ukraine.



WOODWISE

Work counselling experiment in Panel Industry in Järvelä

Work counselling was carried out as both unit and team work counselling, with 34 persons participating in the experiment. The work counselling focused on evaluating, developing and researching one's own work. Questions, experiences and feelings related to work, the work community and one's own role were interpreted and structured together with a trained work counsellor.



Sustainability review 2023

Sustainability at Koskisen
A healthy environment

■ People

Focus on occupational safety

Koskisen's goal is zero accidents. Long-term work to promote safety is a shared strategic intent. The continuous improvement of occupational safety includes safety observations, risk assessments and, through these, the prevention of as many risks as possible. The employees are encouraged to propose safety measures and engage in the development of a common safety culture. In 2023, Koskisen received 78 (109) safety initiatives and 61 of them were rewarded. The number of safety observations made was 5,238 (4,926).

In 2023, the accident frequency rate LTA1 was 17.90 (19.30). Koskisen continues its systematic work to develop the safety culture, for example, by increasing human resources and the visibility of safety themes.

” The thin veneer plywood unit in Hirvensalmi achieved more than 1,000 days without accidents. The long uninterrupted accident-free period in factory conditions is a significant achievement and the result of the long-term development of the safety culture.





Sustainability review 2023

Sustainability at Koskisen
A healthy environment

■ **People**

Social responsibility key figures

The unaudited sustainability indicators have been modified to be more in accordance with the European Sustainability Reporting Standard (ESRS) that will be fully implemented for the reporting year 2024. The reporting and methodology has been modified also for the comparative year 2022 causing changes to some of the previously reported figures.

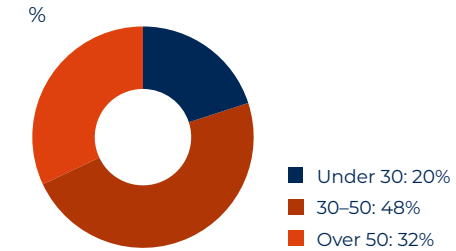
NUMBER OF EMPLOYEES BY GENDER

	2023	2022
Male	632	645
Female	251	254
Total employees	883	899

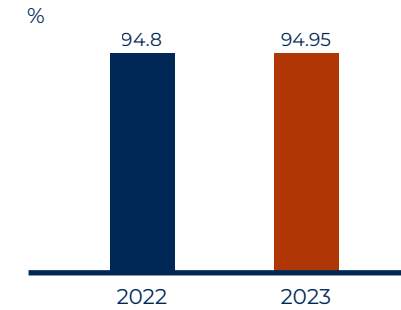
NUMBER OF EMPLOYEES BY COUNTRY

	2023	2022
Finland	792	804
Poland	77	76
Other	14	19
Total employees	883	899

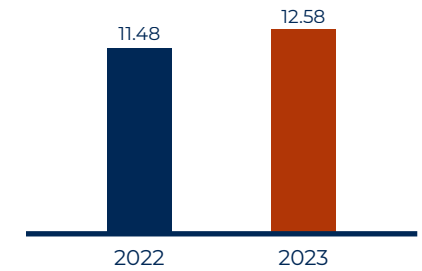
AGE DISTRIBUTION ON 31 DECEMBER 2023



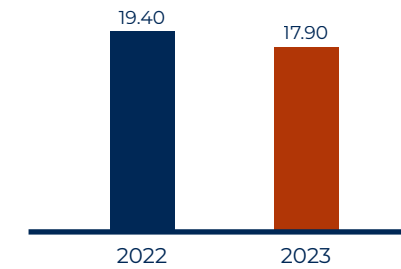
AVERAGE ATTENDANCE



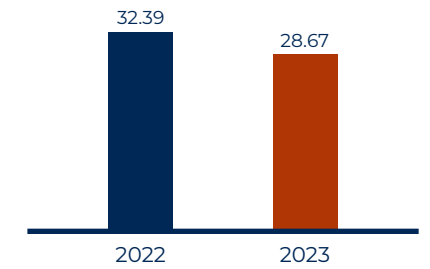
TRAINING HOURS, ON AVERAGE PER EMPLOYEE



OCCUPATIONAL ACCIDENT FREQUENCY LTAI



OCCUPATIONAL ACCIDENT FREQUENCY TRI



An absence of one day or longer due to an accident.



Sustainability review 2023

Sustainability at Koskisen

A healthy environment

■ People

NUMBER OF EMPLOYEES BY CONTRACT TYPE, BROKEN DOWN BY GENDER

2023	Male	Female	Total employees
Number of employees (head count / FTE)	632	251	883
Number of permanent employees (head count / FTE)	607	240	847
Number of temporary employees (head count / FTE)	25	11	36
Number of non-guaranteed hours employees (head count / FTE)	25	24	49
Number of full-time employees (head count / FTE)	607	227	834
Number of part-time employees (head count / FTE)	1	4	5

2022	Male	Female	Total employees
Number of employees (head count / FTE)	645	254	899
Number of permanent employees (head count / FTE)	652	251	903
Number of temporary employees (head count / FTE)	15	11	26
Number of non-guaranteed hours employees (head count / FTE)	28	30	58
Number of full-time employees (head count / FTE)	638	235	874
Number of part-time employees (head count / FTE)	0	0	0



Sustainability review 2023

Sustainability at Koskisen

A healthy environment

■ People

NUMBER OF EMPLOYEES BY CONTRACT TYPE, BROKEN DOWN BY COUNTRY

2023	Finland	Poland	Other	Total employees
Number of employees (head count / FTE)	792	77	14	883
Number of permanent employees (head count / FTE)	23	13	0	36
Number of temporary employees (head count / FTE)	23	13	0	36
Number of non-guaranteed hours employees (head count / FTE)	49	0	0	49
Number of full-time employees (head count / FTE)	743	77	14	834
Number of part-time employees (head count / FTE)	5	0	0	5

2022	Finland	Poland	Other	Total employees
Number of employees (head count / FTE)	804	76	19	899
Number of permanent employees (head count / FTE)	26	0	0	26
Number of temporary employees (head count / FTE)	26	0	0	26
Number of non-guaranteed hours employees (head count / FTE)	56	2	0	58
Number of full-time employees (head count / FTE)	779	76	19	874
Number of part-time employees (head count / FTE)	0	0	0	0



Sustainability review 2023

Sustainability at Koskisen

A healthy environment

■ People

COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE

Coverage Rate	Collective Bargaining Coverage		Social dialogue
	Employees – EEA (for countries with >50 empl. representing >10% total empl.)	Workplace representation (EEA only) (for countries with >50empl. representing >10% total empl.)	
0–19%		Poland	
20–39%			
40–59%			
60–79%			
80–100%		Finland	



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