

ENENTO GROUP PLC

# SUSTAINABILITY REVIEW 2025



# Contents

## INTRODUCTION

<b>INTRODUCTION</b> .....	<b>3</b>
---------------------------	----------

## GENERAL INFORMATION

<b>ESRS2 GENERAL DISCLOSURE REQUIREMENTS</b> .....	<b>4</b>
--	----------

BP-1, BP-2 General basis for preparation and specific circumstances.....	4
--	---

<b>ESRS2 SUSTAINABILITY MANAGEMENT</b> .....	<b>5</b>
--	----------

GOV-1 The role of the administrative, management and supervisory bodies .....	5
---	---

GOV-2 Information provided to and sustainability matters addressed by the administrative, management and supervisory bodies .....	7
---	---

GOV-3 Integration of sustainability-related performance in incentive schemes.....	7
---	---

GOV-4 Statement on sustainability due diligence.....	7
--	---

<b>ESRS2 STRATEGY IN RELATION TO SUSTAINABILITY AND STAKEHOLDER ENGAGEMENT</b> .....	<b>8</b>
--	----------

SBM-1 Strategy, business model and value chain .....	8
SBM-2 Interests and views of stakeholders .....	9

<b>ESRS2 DOUBLE MATERIALITY ASSESSMENT AND MATERIAL IMPACTS, RISKS AND OPPORTUNITIES</b> .....	<b>11</b>
--	-----------

IRO-1 Description of the process to identify and assess material impacts, risks and opportunities .....	11
---	----

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model.....	12
---	----

## ENVIRONMENT

<b>ESRS E1 CLIMATE CHANGE</b> .....	<b>15</b>
-------------------------------------	-----------

E1-1 Transition plan for climate change mitigation .....	15
--	----

ESRS 2 GOV-3 Integration of sustainability-related performance in incentive schemes .....	15
---	----

SBM-3, IRO-1 Material climate-related impacts, risks and opportunities .....	15
--	----

E1-2 Policies related to climate change mitigation and adaptation .....	15
---	----

E1-3 Actions and resources in relation to climate change policies .....	15
---	----

E1-4 Targets related to climate change mitigation and adaptation .....	16
--	----

E1-5 Energy consumption and mix.....	16
--------------------------------------	----

E1-6 Gross Scopes 1, 2, 3 and total GHG emissions .....	17
---	----

E1-7 GHG removals and GHG mitigation projects financed through carbon credits .....	19
---	----

## SOCIAL RESPONSIBILITY

<b>ESRS S1 OWN WORKFORCE</b> .....	<b>20</b>
------------------------------------	-----------

ESRS 2 SBM-3 Material impacts, risks and opportunities.....	20
---	----

S1-1 Policies related to own workforce .....	20
--	----

S1-2 Processes for engaging with own workforce and workers' representatives about impacts.....	22
--	----

S1-3 Processes to remediate negative impacts and channels for own workforce to raise concerns .....	23
---	----

S1-4 Key actions.....	23
-----------------------	----

S1-5 Targets related to own workforce.....	25
--	----

S1-6 Characteristics of the undertaking's employees .....	25
---	----

S1-8 Collective bargaining coverage and social dialogue.....	27
--	----

S1-9 Diversity metrics.....	27
-----------------------------	----

S1-10 Adequate salaries .....	28
-------------------------------	----

S1-11 Social protection.....	28
------------------------------	----

S1-13 Training and skills development metrics .....	28
---	----

S1-14 – Health and safety metrics.....	28
--	----

S1-15 Work-life balance metrics.....	28
--------------------------------------	----

S1-16 Remuneration metrics (pay gap and total remuneration) .....	29
---	----

S1-17 Incidents, complaints and severe human rights impacts.....	29
--	----

<b>ESRS S4 CONSUMERS AND END-USERS/DATA PROTECTION, PRIVACY AND SECURITY</b> .....	<b>30</b>
--	-----------

ESRS 2 SBM-3 Material impacts, risks and opportunities.....	30
---	----

S4-1 Policies .....	30
---------------------	----

S4-2 Processes for engaging with consumers and end-users .....	32
--	----

S4-3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns.....	32
--	----

S4-4 Actions.....	32
-------------------	----

## GOVERNANCE

<b>ESRS G1 GOVERNANCE</b> .....	<b>34</b>
---------------------------------	-----------

ESRS 2 IRO-1 Material impacts, risks and opportunities .....	34
--	----

ESRS 2 GOV-1 Role of governance bodies .....	34
--	----

G1-1 Business conduct policies and corporate culture.....	34
---	----

# Introduction

Enento has a strong tradition of voluntary sustainability reporting. Following recent legislative changes under the EU's Corporate Sustainability Reporting Directive (CSRD), the statutory reporting obligation will no longer apply to Enento. We will continue to follow regulatory developments closely and evaluate our sustainability reporting practices going forward.

This sustainability review, covering the reporting year 2025, provides key insights into our sustainability efforts and is aligned with the principles of the European Sustainability Reporting Standards (ESRS). Enento has proactively advanced its sustainability practices, building a strong foundation for our long-term direction.

The reporting period is based on the calendar year, with an annual sequence (1 January – 31 December). The reporting period is the same for both annual and sustainability reviews and financial statements.



# ESRS2 General disclosure requirements

## BP-1, BP-2 General basis for preparation and specific circumstances

The scope of consolidation of this review is the same as for the financial statements covering Enento Group Plc's legal entities in Finland: Enento Group Oyj, Suomen Asiakastieto Oy and Emaileri Oy; two entities in Sweden: UC Affärsinformation AB and UC AB; one entity in Norway: Proff AS; and one entity in Denmark: Proff ApS. Sustainability work within all these entities is summarized under Enento Group Plc and in this Group-level review. No entities have been excluded from the reporting.

This review includes information on our material impacts, risks and opportunities through their direct and indirect business relationships in the upstream and/or downstream value chain according to the outcome of the double materiality assessment. The inclusion of the value chain information is clearly stated in connection with the specific topic.

Enento has not used the option to omit specific pieces of information corresponding to intellectual property, know-how or results of innovation nor has it applied the exemption from disclosure of impending developments or matters in the course of negotiation.

In this review, Enento has used the time horizons according to the ESRS standards. The short term refers to the upcoming financial year, the medium term to the following 1–5 years and the long term to a time span exceeding five years.

Greenhouse gas emission metrics include data from both upstream and downstream parts of the value chain. Certain Scope 3 categories are based on data from indirect sources. The methodology, including the basis of preparation and level of accuracy, is detailed in section EI Climate Change.

This review follows the basic structure and principles of the European Sustainability Reporting Standards (ESRS).

# ESRS2 Sustainability management

## GOV-1 The role of the administrative, management and supervisory bodies

Enento Group's governance is organized through the General Meeting, the Board of Directors ("Board") and the Chief Executive Officer, who reports to the Board. In addition, the company has an Executive Management Team led by the Chief Executive Officer (CEO).

Enento Group's Board of Directors and Executive Management Team are responsible for the management of sustainability.

The Board of Directors is responsible for particularly monitoring and evaluating the company's reporting system, as well as the effectiveness of the company's internal control and audit as well as risk management systems. The Board of Directors shall also evaluate the auditor's independence and especially the provision of services other than auditing and sustainability reporting assurance. The Board of Directors also selects the Audit Committee members and manages CSRD-related matters and strategic outlook of the company.

The Audit Committee of the Enento Board supports the Board in fulfilling its sustainability reporting as well as supervisory responsibilities and prepares certain accounting and auditing matters to be handled by the Board. The Audit Committee also reviews and monitors the financial reporting process, the efficiency of the system of internal control and risk management, and the audit process. According to the updated charter of the Audit Committee, the committee has the following responsibilities related to sustainability reporting:

- Monitor the integrity of the financial statements, including annual and interim reports, sustainability statement that is part of the Board of Directors report (and thus, financial statements) according to European Sustainability Reporting Standards, preliminary results' announcements and any other formal

announcement relating to its financial performance, reviewing significant financial and sustainability reporting issues and judgments which they contain

- Review and challenge where necessary the consistency of, and any changes to, accounting and sustainability reporting policies both on a year-on-year basis and across the group
- Review and challenge whether the company has followed appropriate accounting and sustainability reporting standards and made appropriate estimates and judgements, taking into account the views of the external auditor
- Review and challenge the clarity of disclosure in the company's financial reports (including sustainability statement) and the context in which statements are made
- Review and challenge all material information presented with the financial statements, such as the operating and financial review (Board of Directors Report that includes sustainability statement according to European Sustainability Reporting Standards) and the corporate governance statement (insofar as it relates to the audit and risk management)
- Consider and make recommendations to the Board, to be put to shareholders for approval at the Annual General Meeting, in relation to the appointment, re-appointment and removal of the company's external auditor and Authorized Sustainability Auditor.

The Board established a People and Remuneration Committee in 2025. The People and Remuneration Committee of the Enento Board supports the Board in relation to nomination and compensation of Enento Group management. According to the People and Remuneration Committee charter, the committee shall

- Prepare and recommend nomination and remuneration matters for the CEO and Executive Management Team, including proposals on appointments, compensation structures, and

variable pay plans, ensuring alignment with the Company's strategic objectives.

- Monitor and evaluate the effectiveness of management incentive systems, including variable pay plans, to ensure they advance the achievement of the Company's strategic goals.
- Review and prepare succession plans for the CEO and Executive Management Team, ensuring continuity and readiness for key leadership roles.
- Approve the remuneration policy and remuneration report for the Company's governing bodies, and make recommendations to the Board regarding remuneration, pay structures, and incentive plans for management.
- Review and discuss organizational development needs, including culture, talent management processes, leadership development, and organizational capabilities, to ensure alignment with the Company's strategy.
- Evaluate the performance and remuneration of the President and CEO and the Executive Management Team, ensuring that compensation reflects performance and supports strategic objectives
- Report formally to the Board after each meeting on all matters within its duties and responsibilities, making recommendations for action or improvement as needed.
- Compile a report to shareholders on its activities for inclusion in the Company's Annual Report.

The Executive Management Team is responsible for ensuring the daily operations and decision-making of the company adhere to the sustainability requirements and reporting. The Executive Management Team also drives the strategy and execution of the overall vision of the company.

### DIVERSITY OF THE BOARD OF DIRECTORS AND THE EXECUTIVE MANAGEMENT TEAM

Enento has defined the principles concerning the diversity of the Board of Directors in the following way: In Enento Group Plc, the proposal concerning the composition of the Board of Directors is prepared and made to the Annual general Meeting by the Shareholders' Nomination Board. When making their proposal for the composition of the Board of Directors, the Shareholders' Nomination Board applies these diversity principles defined by the company or the assessment of diversity:

- Diversity of the Board of Directors supports the development of the company's business and the achievement of strategic objectives as well as the promoting of customer insight.
- The members' expertise and experience in the company's key business areas (finance, trade, information technology) is important.
- From the point of view of diversity, experience in international operational environment and international representation are considered essential.
- The objective is that both genders are represented in the Board of Directors.

In 2025, Enento Group's Board of Directors consisted of eight members: Veli-Matti Mattila, Kalle Alppi, Markus Ehrnrooth, Erik Forsberg, Nora Kerppola, Tiina Kuusisto, Paul Randall and Petra Ålund. The members are experienced in Board duties in various types of companies. Three members are foreign nationals. Both genders are represented in the Board of Directors and the Board's gender diversity ratio\* is 0,6 (38% female, 62% male). Employees and other workers are not represented in the Enento Group's Board of Directors.

Based on an evaluation by the Board of Directors pursuant to the Finnish Corporate Governance Code, all members (100%) of Enento's Board of Directors are considered to be independent of the company. In addition, all members of the Board, except for Petra Ålund, are independent of the significant shareholders. Petra Ålund is not indepen-

dent of the company's significant shareholders as she has employment relationships or service contract with significant shareholders.

At the end of 2025, Enento's Executive Management Team consisted of nine members: Elina Stråhlman (Interim CEO), Carl Brynielsson, Sari Ek-Petroff, Gabriella Göransson, Mikko Karemo, Arto Pauku, Panu Pöykkylä, Annika Rådeström and Karl-Johan Werner.

The members of the Executive Management Team are appointed by the Board based on a proposal by the CEO. The members of the Executive Management Team report to the CEO. Both genders are represented in the Executive Management Team and the gender diversity ratio\* is 0,8 (44% female, 56% male).

### KEY POLICIES GUIDING SUSTAINABILITY

Enento complies with laws and regulations of its operating countries, the Articles of Association, rules and guidelines of Nasdaq Helsinki and Corporate Governance Code for listed companies in its administration.

In practical work, sustainability issues are guided by the Group's Code of Ethics, which lays down the central rules of equal treatment, transparency, compliance with laws and regulations, anti-bribery as well as human rights. Since 2023, we have had a complementary Code of Ethics for Suppliers, in which we require all suppliers and subcontractors to commit to and sign when entering into cooperation with us.

Furthermore, our operations are governed by policies and operating practices approved by the Board of Directors and Executive Management Team. The Board approves the Risk Management policy. The Executive Management Team approves the principles guiding sustainability, except those that require approval by the Board of Directors. These include:

- Code of Ethics
- HR policies (e.g. Recruitment policy, Work Environment policy, Alcohol and Drug policy, and Diversity, Equity, Inclusion and

Belonging (DEIB) guidelines, which outline the principles and company rules for all employees and consultants.

- IT and data related policies (e.g. Information Security policy, General Data Protection policy, Data Protection Governance policy, IT equipment policy).
  - Information Security policy encompasses the measures and actions taken to ensure the confidentiality, availability and integrity of information.
  - General Data Protection policy focuses on the legal requirements established by the General Data Protection Regulation (GDPR) and presents the basics of Data Protection e.g., the definition of Personal Data, Legal Basis for processing, Data Subject Rights and Data Processing Principles.
  - Data Protection Governance policy explains the governance structure to support Enento in its efforts of compliance with its obligations under the GDPR and other Data Protection regulation.
  - IT equipment policy emphasizes environmental requirements, circularity and energy efficiency criteria for the Group's future purchases.

Besides the above-mentioned policies, the Executive Management Team has approved the internal Social responsibility policy, Environmental policy and our Travel policy.

### SUSTAINABILITY RISK MANAGEMENT

Enento's sustainability risks are managed as a part of our overall risk management processes and guidelines. We follow the development of the EU's legislative work within sustainability and will further integrate new legislation on sustainability risks into existing internal governance guidelines within the next few years.

For governance of our risks see the Group's risks and uncertainties as described in the Board of Directors' Report 2025 and the risk management process and internal control in the Corporate Governance Statement 2025.

\*Gender diversity ratio is reported as the ratio of female to male members of the administrative, management, or supervisory body.

Our risk management includes setting high standards for suppliers and third-party deliveries of data from a quality, data security, data protection and from an ethical perspective as well as in accordance with external legislation and requirements. All partners are covered in our Code of Ethics for Suppliers with supplier specific requirements.

Enento has published a separate due diligence report in accordance with the Norwegian Transparency Act on 30 June 2025. This report is available on the website [www.proff.no](http://www.proff.no).

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

The Enento Board of Directors regularly reviews sustainability-related topics as part of its meetings. Twice a year, the Board examines key risks, including those related to sustainability. Annually, the Board is briefed on the results of our personnel pulse surveys, and incentive schemes are reviewed on an annual basis. Topics related to data protection and security are also addressed biannually. Additionally, the Board receives regular business updates throughout the year in Board meetings, including developments in ESG services.

Throughout the year, the Board has discussed CSRD requirements during its meetings.

The Audit Committee (AC) of the Board is responsible for the following sustainability reporting topics:

- overseeing the sustainability reporting implementation process
- overseeing sustainability reporting
- preparation of the appointment of sustainability auditor for decision of the Annual General Meeting.

The Executive Management Team has sustainability topics in their agenda on a regular basis and follow key sustainability areas, such as environmental and social metrics and key risks on an ongoing basis. The Executive Management Team also sets out policies and guidelines to drive the sustainability requirements. Such policies include Social responsibility policy, Environmental policy and Travel policy.

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

At Enento, the Company’s Remuneration policy is guided by the principles of performance, fairness, competitiveness, and transparency. The policy aims to support the achievement of strategic objectives, motivate and reward exceptional performance, and promote value-driven behavior. Rewards are carefully balanced to ensure alignment between long-term value creation and the effective realization of short-term goals, aligning management interests with those of shareholders. Currently, the remuneration framework for Board members and senior management does not directly include links to sustainability performance or incorporate targets related to climate change mitigation or emissions reduction.

**GOV-4 Statement on sustainability due diligence**

Sustainability due diligence is a key part of our approach to responsible business practices. It helps us identify, assess, and address potential adverse impacts on people, the environment, and society. The table below outlines the core elements of our due diligence process and their connection to the relevant sections of this review.

**DUE DILIGENCE**

CORE ELEMENTS OF DUE DILIGENCE	PARAGRAPHS IN THE SUSTAINABILITY REVIEW
a) Embedding due diligence in governance, strategy and business model	GOV-1, GOV-2, SBM-1, G1-1
b) Engaging with affected stakeholders in all key steps of the due diligence	SBM-2, IRO-1, S1-2, S1-3, S4-2, S4-3, G1-1
c) Identifying and assessing adverse impacts	SBM-3, E1.SBM-3, E1.IRO-1, S4.SMB-3
d) Taking actions to address those adverse impacts	GOV-2, E1-3, S4-4
e) Tracking the effectiveness of these efforts and communicating	GOV-1, SBM-1, E1-5, E1-6, S4-4, G1-1

# ESRS2 Strategy in relation to sustainability and stakeholder engagement

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

### GROUP STRATEGY

Our current strategy period ends in 2026.

Our purpose, vision and values are important guidelines for our strategy:

- **Purpose:** We build trust in the everyday. We collect and transform data to knowledge and intelligence, which builds trust as it is used in the everyday interactions between people, businesses and society.
- **Vision:** As the Nordic knowledge company, we power society with intelligence. We transform data to knowledge and intelligence that we share with people and businesses through our solutions.
- **Values:** We build trust, We care & dare, and We grow together. Our core values guide us on how we act towards ourselves, customers and all our stakeholders.

Our core operations revolve around consumer and business credit information services, while other services present growth opportunities across various customer segments and verticals. We have two strategic goals:

- Retain and strengthen our leading position in the credit information business
- Become the leading provider of business information.

We have a strong market position in the core credit information business, and we see great potential in scaling up our new services, such as real-time financial data services and fraud prevention and detection services, that are closely linked with our core services. Moreover,

we have identified growth opportunities in customer verticals and segments such as e-commerce, telecom and utilities.

We see good growth opportunities within business information services across the Nordics. We want to increase our market penetration and strengthen our position both in the small and medium-sized enterprises (SME) and large corporation segments. We will scale up our complementary news services in compliance, master data and real estate information.

To ensure profitable growth, we must also:

- Digitalize our business model to improve efficiency over time and scale up SME Premium services especially in Sweden
- Apply differentiated execution and go-to-market models for different customer segments, businesses and services while leveraging common capabilities and synergies
- Utilize win-win partnerships for data, channels and tech.

We have four strategic principles that guide our employees to focus on our most important outcomes in the day-to-day business: Customer first, One Enento, Operational excellence and Empowered people.

### BUSINESS MODEL AND VALUE CHAIN

We collect company, consumer and asset data from both unstructured and structured data sources and turn this data into intelligence that serves different customer needs across a wide range of segments and verticals. We have strong capabilities in managing and combining different data points and sets and turning these into value-adding insights. Through long time series of proprietary data sets, we can deliver unique products and services to our customers. Our services are distributed via modern Application Programming Interfaces (API), online Graphical User Interfaces (GUI) or direct integrations.

Our business model is scalable thanks to our ability to efficiently reuse data, capabilities and technology. For example, the same business information can be used for credit decisioning, customer onboarding, sales and marketing as well as procurement and compliance processes.

Our employees and suppliers are at the core of our business model to gather data, run operations and develop and deliver services to our customers. At the end of the financial year 2025, we had a total headcount of 375 employees, of which 167 were in Finland, 166 in Sweden, 40 in Norway and 2 in Denmark. Our primary suppliers are those who deliver data to be used as part of our services. Secondary suppliers include consultants, suppliers of premises, data center services, IT equipment, marketing services, software licensing and other supplies related to our operations

Our business model and value chain are covered in more detail on [pages 9-12 of the Annual Review 2025](#).

### SUSTAINABILITY IN OUR STRATEGY

Sustainability lies at the core of our company strategy and business operations.

Increasing sustainability requirements and regulation related to environment, social and governance (ESG) topics continue to shape business practices across Europe. These developments affect not only companies with direct reporting obligations but also subcontractors and partners within their supply chains. The EU Taxonomy, together with the Corporate Sustainability Reporting Directive (CSRD) and European Sustainability Reporting Standards (ESRS), has accelerated the ESG data business and sustainability integration throughout value chains despite EU's recent deregulation activities.

In 2025, the EU introduced the Omnibus package to simplify and recalibrate these frameworks. The initiative postpones mandatory CSRD reporting for many companies and significantly raises applicability thresholds, reducing the number of entities in scope. It also streamlines ESRS requirements and adjusts EU Taxonomy disclosures to ease administrative burdens. Despite these changes, the strategic direction remains clear: ESG transparency and accountability are here to stay. Companies, even those temporarily out of scope, must anticipate future obligations and respond to growing stakeholder expectations. Voluntary reporting and ESG data governance will remain essential for maintaining trust, securing financing, and meeting the sustainability demands of investors and business partners.

In addition to tightening regulations, the development of ESG linked loans in the finance sector and sustainability requirements, for example in public tenders and insurance, will accelerate the demand for collecting reliable ESG and emissions data both in publicly listed companies and small and medium-sized companies.

To meet the increasing customer needs for ESG data solutions, we are constantly developing related business information and real estate information services. Our role is both to collect the ESG data from companies and turn the data into knowledge and insights to our customers. We work closely with our customers, and help them to automate their business processes, monitor ESG development, analyze sustainability risks in real estate and make more responsible decisions. Our offering includes the following high-quality data solutions and services (Online, API and Batch file) for reliable ESG risk management, know your customer, compliance, scoring and monitoring:

- ESG Service: An online service for easy and secure ESG data reporting.
- ESG Report: Comprehensive reports that provide verified ESG data from all Finnish and Swedish companies.
- ESG Rating: A statistical classification model that provides rating and scoring information on the company's ESG responsibilities.

- ESG Check: A screening service to check the ESG status of customers & suppliers.
- Court rulings & penalty payments report: A service for risk management and ESG compliance management, providing data on court rulings and penalty payments to assess company's fulfilment of administrative and legal obligations.
- Contractor's liability information: A service to check supplier's compliance with the responsibilities stated in the Contractor's Liability Act.
- Climate risk service: A service to evaluate the climate risks that different extreme weather events and climate change pose to real estates.
- Property ESG API: A service that provides building data, energy efficiency data and climate risk data from real estates with one API solution.

Our ESG services are currently available in Finland and Sweden, and they vary per country.

Aligned with our Operational excellence strategic principle, we aim to decrease our own environmental footprint and have set a strategic target to reach net-zero by 2030.

Furthermore, under our Empowered People strategic principle, we are actively working to improve our company as a sustainable workplace with the wellbeing and development of employees at heart. We follow up employee engagement via bi-weekly pulse surveys to be aware of the feedback given by our own people.

Since information is the most important asset for Enento, ensuring information security and data protection is a high priority for us. A systematic approach to information security ensures that information is confidential, available and has a high level of integrity. Processing personal data is regulated e.g. by GDPR and local laws and complying with these also helps us identify and manage risks concerning processing personal data. We promise to build trust in the everyday and make sure to process personal data securely.

## SBM-2 Interests and views of stakeholders

Enento actively engages with its key stakeholders, including customers (business-to-business (B2B) and business-to-consumer (B2C)), investors and analysts, employees, partners and authorities, to understand and address their expectations, concerns, and priorities. The engagement process involves a combination of regular communication channels such as surveys, feedback mechanisms, consultations and collaborative initiatives. In 2024, the key stakeholders were also involved in the double materiality assessment process.

**STAKEHOLDER ENGAGEMENT**

Key stakeholders	Stakeholder engagement and its purpose	How the engagement is organized	How the outcome is taken into account
<b>Customers</b>	Our most important stakeholders are our customers (B2B and B2C) and their customers (the general public), who need our services and data in their everyday operations and life.	Satisfaction surveys and customer loyalty monitoring, day-to-day interactions with sales, operations and product teams and customer support, webinars, conferences and marketing campaigns and social media channels.	Customer insights and feedback are essential for us to improve customer experience, develop new products to support customers' sustainability efforts, internal processes to ensure quality and compliance.
<b>Investors, analysts and the capital market</b>	Investors' and capital market's interest is a priority, and we need to be responsive to their needs, be transparent and clear on our sustainability plans, actions and targets and related performance.	Quarterly interim reports, financial and sustainability reporting, annual general meeting, investor meetings, conferences and seminars.	Investor, analyst and overall capital market insights are utilized to have transparent reporting and communication about our sustainability progress, and sustainability risk management and compliance.
<b>Current and future employees</b>	We depend on a highly skilled workforce with special expertise in certain areas. To grow and develop, we need to recruit new personnel and talent continuously. Therefore, future employees are another important stakeholder group for us.	Regular people surveys and feedback tools, internal communication meetings and forums, regular dialogue and Grow Talk process between employees and managers.	Employee insights are taken into account for example when developing employee experience, providing learning and development opportunities, promoting non-discrimination and fair employment.
<b>Suppliers and partners</b>	We depend on quality suppliers and partners for our day-to-day business.	Regular meetings, procurement process, supplier website, third Party Supplier Risk Assessment processes and policies.	Supplier and partner insights are used in joint efforts and regular risk assessments to maintain efficient operations, data integrity and compliance.
<b>Authorities and governments</b>	We are highly dependent on authorities, legislation and governments. As we have an important societal role, it is important to have a good dialogue with authorities and governments to share knowledge and interests on a continuous basis.	Public consultations on issues relevant to business and society, participate in media and externally arranged forums for dialogue, debates and knowledge sharing.	Authority and governmental insights are used to ensure positive societal impact from our services, data quality and compliance.
<b>General public and media</b>	We have an important role to support the general public (end users of our services) and the media with the information, knowledge and support about financial and economical topics.	Daily customer support, supporting journalists with data and knowledge, sharing information and tips in our own communication channels, our education programs.	General public and media insights are considered in for example continuous investments into prevent consumer indebtedness.

**INTERACTION WITH STAKEHOLDERS IN RELATION TO SUSTAINABILITY STRATEGY**

Our current sustainability themes and targets are based on our group strategy, which has also incorporated insights from interviews, surveys, and workshops with both internal and external stakeholders to evaluate our significant short- and long-term societal impacts.

The findings from this previous stakeholder interaction were integrated into the double materiality assessment conducted in line with CSRD requirements in 2024. The process included interviews with key stakeholders (such as a representative of the Board of Directors, analysts and key customers), workshops with several internal stakeholders (including many members of the Executive Management Team), an employee survey, and review and approval of the Board of Directors and Audit Committee.

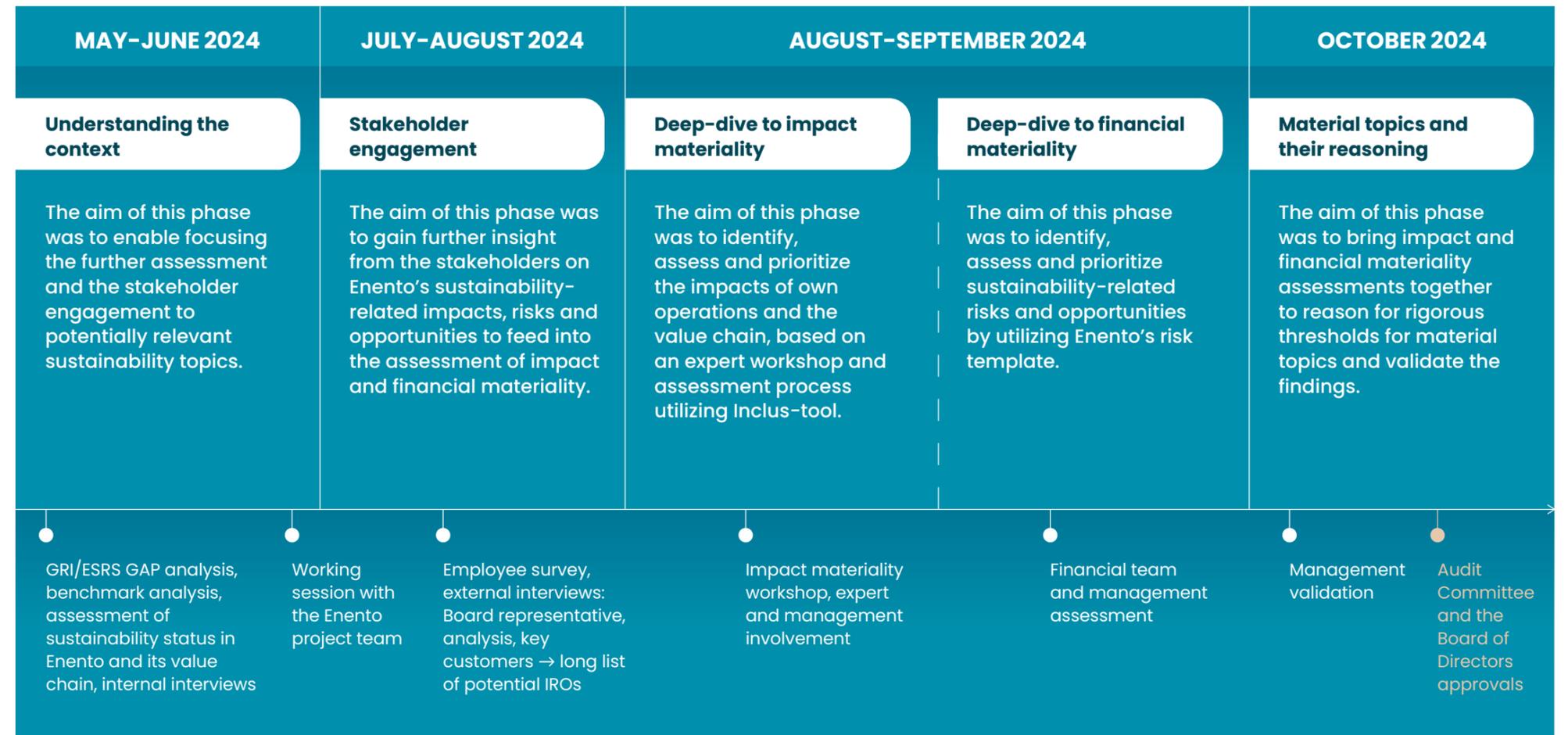
# ESRS2 Double materiality assessment and material impacts, risks and opportunities

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

In 2024, Enento conducted a double materiality assessment in alignment with CSRD and ESRS requirements to identify, assess, and prioritize its most significant sustainability-related impacts, risks and opportunities (IROs). This rigorous process was designed to evaluate both the actual and potential impacts on people and the environment (impact materiality), as well as the financial risks and opportunities arising from these impacts (financial materiality). The assessment process was carried out in multiple phases, each structured to ensure alignment with ESRS principles and to integrate stakeholder input, expert analysis and internal decision-making.

The process began in May 2024 with an in-depth contextual assessment. This included an analysis of our previous stakeholder interaction and current sustainability themes, which were compared against key reporting standards' requirements and benchmark companies' sustainability practices to gain an understanding of potentially material sustainability topics.

### THE ASSESSMENT PROCESS



Internal interviews were conducted to gather insights from key experts regarding sustainability-related IROs in our value chain. Findings from this phase were consolidated during a working session with the project team, which established an initial list of potentially material topics as a foundation for further stakeholder engagement. The discussions considered sustainability matters broadly, including all topics covered by the ESRS topical standards.

The second phase, conducted between July and early August 2024, focused on gathering input from our key stakeholders to refine and validate the potentially material sustainability topics. This involved external interviews with representatives of the Board of Directors, analysts and key customers to capture their perspectives on our sustainability-related impacts, risks and opportunities. Our own employees' perspectives were gathered via a digital survey. As a result, a long list of potential IROs was identified.

Using the insights gathered from stakeholder engagement, the process transitioned to a deep dive into impact and financial materiality, conducted in August and September 2024. The impact materiality phase aimed to identify, assess and prioritize the impacts associated with our operations and value chain. This phase was carried out through expert workshops and a structured assessment process supported by a digital tool. Participants evaluated our sustainability issues using criteria aligned with ESRS standards, including:

- Is the impact positive or negative?
- Is the impact existing or potential?
- What is the likelihood of the impact? From 1 (very unlikely) to 5 (certain/existing)
- What is the scale and scope of the impact and is the negative impact remediable?
- Will it occur in the short term (now-1 year), medium term (2-5 years) or long term (5-10 years)?

After this, the financial materiality phase involved the financial team and management evaluating sustainability-related risks and opportunities. Using our existing risk template and risk assessment criteria,

the team identified, assessed and prioritized risks and opportunities based on their likelihood, magnitude and potential financial effects. As part of this process, we also examined the connections between sustainability-related impacts and financial risks, integrating these insights into our broader risk management framework.

The final phase of the assessment, completed in October 2024, consolidated the findings from the impact and financial materiality evaluations. Based on the company-specific threshold and considerations, the process resulted in the identification of material IROs and material sustainability matters aligned with four ESRS standards: Climate change (ESRS E1), Own workforce (ESRS S1), Consumers and end-users (ESRS S4), and Business conduct (ESRS G1). No material IROs were identified under ESRS standards ESRS E2 Pollution, ESRS E3 Water and marine resources, ESRS E4 Biodiversity, ESRS E5 Resource use and circular economy, ESRS S2 Value chain workers and ESRS S3 Affected communities.

To conclude the assessment, our project team validated the material topics and the results were approved by the Board of Directors in October 2024. This rigorous approval process ensured the alignment of material topics with our Group strategy, stakeholder expectations and regulatory requirements. The results of the double materiality assessment now provide the basis for our sustainability strategy, ESRS reporting and broader sustainability efforts moving forward.

In 2025, we did not update our double materiality analysis. The need to update it will be assessed annually and the possibility of integrating relevant parts of the double materiality assessment into our existing risk management system will be considered.

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

Using the double materiality assessment (DMA) methodology in line with CSRD requirements, Enento has evaluated the company's signif-

icant current or anticipated impacts on people and the environment, as well as material financial risks and opportunities arising from these impacts in 2024. Materiality has been determined by impact materiality, financial materiality, or a combination of both, spanning our own operations and its upstream and downstream value chain.

The material impacts identified through the double materiality assessment are categorized according to the relevant ESRS topical standards. These impacts and their interaction with our strategy and business model are summarized here and detailed further in the respective sections of this review: ESRS E1 Climate change, ESRS S1 Own workforce, ESRS S4 Consumers and end-users and ESRS G1 Business conduct. No material financial risks or opportunities were identified during the assessment, but the most important considerations are briefly described in connection with the impacts.

#### **E1 CLIMATE CHANGE**

Material negative impacts:

- Climate emissions in the entire value chain
- Own energy consumption

Although our direct greenhouse gas emissions are limited, we have identified climate emissions as a material impact due to our commitment to global climate goals. By prioritizing climate emissions in our reporting, we want to demonstrate accountability and alignment with the increasing regulatory and societal focus on addressing climate-related impacts. Energy consumption was assessed to be a material as part of the emissions reduction actions.

No significant financial risks associated with our environmental aspects were identified during the process.

#### **S1 OWN WORKFORCE**

Material positive impacts:

- Fair working conditions supported by legislation and collective agreements

- Employee well-being and work-life balance
- Diversity, equality and inclusion
- Training and skills development

Operating in the Nordic countries, Enento benefits from and contributes to a strong tradition of fair and equitable working conditions, supported by robust labor laws and social frameworks. Beyond simply meeting these high regulatory standards, we actively go further to ensure a positive impact on our employees.

We prioritize well-being, diversity, and professional development, fostering an inclusive and supportive work environment. By exceeding regulatory requirements, we demonstrate our commitment to being an exemplary employer, enhancing employee engagement, retention, and productivity.

In the assessment of financial risks and opportunities, Enento identified that focusing on employee well-being and engagement could enhance productivity, reduce turnover, and improve overall business performance. Engaged employees who remain committed to the organization with a high-performance mindset present an opportunity to drive future success. However, these opportunities did not exceed the materiality threshold in the financial assessment.

#### S4 CONSUMERS AND END-USERS

Potential negative impact: Possible data breaches.

Enento manages sensitive information on a large number of individuals across the Nordic countries. Even though we employ robust practices to protect the personal data of our customers and end-users, we recognize that data protection is an ongoing critical process that requires continuous updates and improvements. The potential negative impacts of such a breach could include harm to individuals through misuse of sensitive data.

As our core business relies heavily on the secure management of sensitive data, a failure in data security could result in reputational damage, regulatory fines and loss of client trust. But due to our stringent poli-

cies and compliance with data protection laws such as General Data Protection Regulation (GDPR), the likelihood of a serious data breach was considered very low. Therefore, the threshold for financial materiality was not exceeded in the double materiality assessment.

The double materiality assessment also carefully evaluated the focus areas of Enento's current sustainability strategy, including supporting customers' sustainability efforts through our ESG services. While the positive impact and business opportunities associated with this topic were recognized, the business volume from these emerging services has not yet reached a material level due to the market's current immaturity.

#### GI BUSINESS CONDUCT

Material positive impact: Corporate culture supporting ethical business practices.

Enento is in a business where trust plays a pivotal role, and we serve as a reliable partner with licensed operations that adhere to strict regulations. As a listed company, we meet rigorous requirements, supported by a corporate culture that emphasizes ethical business practices. We continuously update our corporate policies and related documents to maintain high standards.

Ethical behavior and a strong corporate culture positively influence our employee and shareholder engagement, reinforcing trust and alignment with organizational values. This culture impacts our employees, shaping how the entire organization operates, and thus, the topic was identified as a positive impact in the double materiality assessment.

Since no financial risks or opportunities surpassed the materiality threshold in the double materiality assessment, no significant effects are anticipated on the financial position, performance, or cash flows in the short, medium, or long term.

All Enento's identified material impacts are covered by ESRS Disclosure Requirements and no additional entity-specific disclosures need to be included.

#### ADDITIONAL INFORMATION FOR NEGATIVE MATERIALITY ASSESSMENT FOR ESRS STANDARDS E2, E3, E4 AND E5

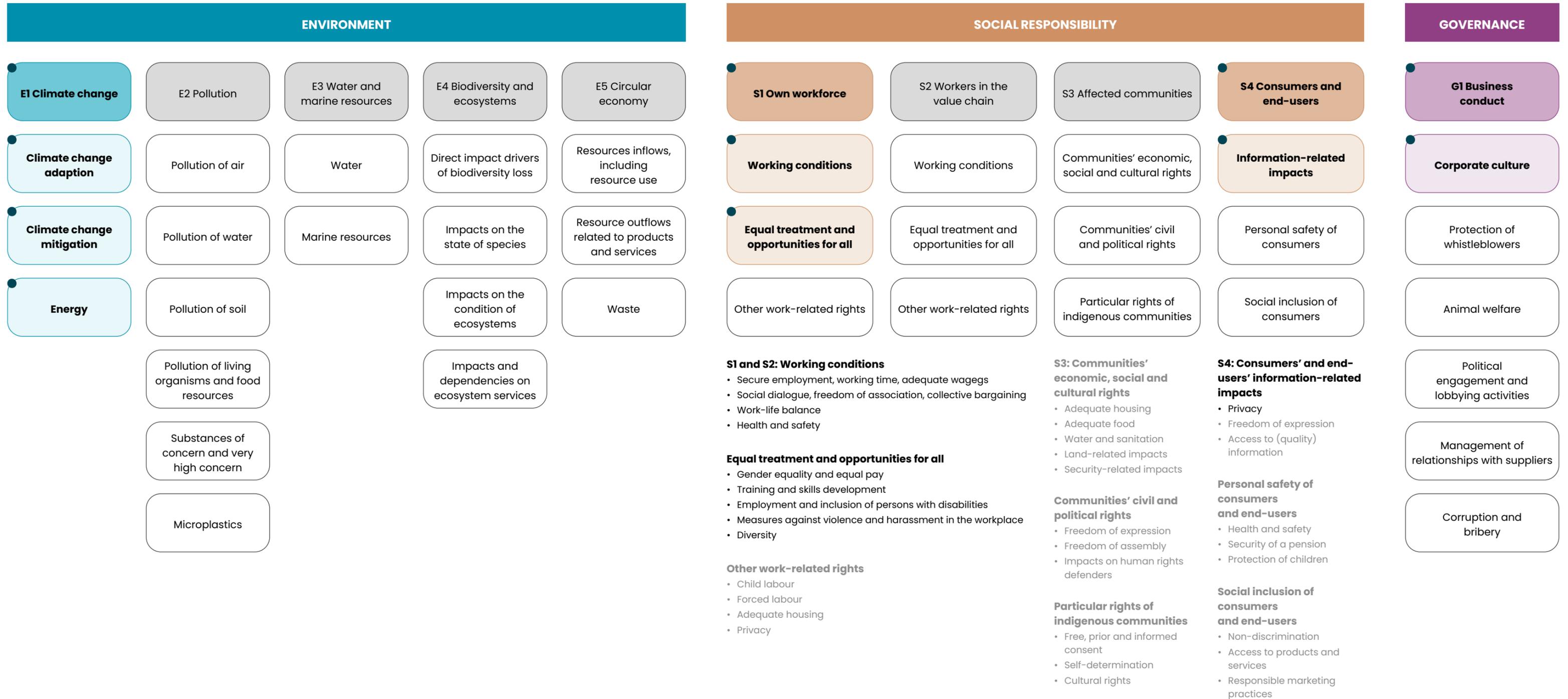
**E2 Pollution:** Pollution-related topics were assessed as not relevant, as our operations do not cause air, water or soil pollution. No substances of concern are used in our operations and no microplastics are generated via our operations. Therefore, we have not found it relevant to conduct consultations with affected communities regarding pollution-related issues.

**E3 Water and marine resources:** Due to the nature of our business, our water consumption is minimal and none of our offices are located in areas of high-water stress. There are no water withdrawals or water discharges from our operations, and we do not extract or use marine resources. Thus, Enento has not conducted consultations with affected communities regarding water-related issues.

**E4 Biodiversity and ecosystems:** As a digital service provider, our direct impacts on biodiversity are minor and therefore we have concluded that it is not necessary to implement biodiversity mitigation measures. Due to the same reason, we have not performed a comprehensive assessment of our impacts, risks, dependencies and opportunities at its own site locations and in the upstream and downstream value chain to the extent of the requirements of E4 IRO-1 (17). However, we have assessed that the primary way for Enento to contribute to maintaining biodiversity is through the reduction of greenhouse gas emissions. These impacts are included in the reporting under ESRS Standard E1.

**E5 Circular economy:** Enento operates a digital business model with limited resource inflows, primarily involving leased laptops and phones for employees, while IT infrastructure is purchased as a service. Use of office equipment is minimal, and small electronic items are recycled following established guidelines. Recycling for leased equipment is managed by the leasing companies. Most of our invoices are sent in digital format and the amount of printed material is minimal. Due to these reasons, we have not screened our assets and actions further or conducted consultations on resource use and circular economy.

ESRS TOPICS TO BE REPORTED



● Colored boxes represent ESRS topics reported by Enento.

# ESRS E1 Climate change

## E1-1 Transition plan for climate change mitigation

Enento is committed to addressing climate change and aims to develop a systematic transition plan aligned with the principles of European Sustainability Reporting Standards (ESRS). We have initiated an assessment of our climate impacts and are identifying the necessary actions to support global emission reduction targets and drive effective climate change mitigation actions. This transition plan will outline our approach to mitigating climate change and ensure alignment with our strategy and sustainability objectives.

## ESRS 2 GOV-3 Integration of sustainability-related performance in incentive schemes

Remuneration for members of the Board of Directors and senior management does not currently include climate-related considerations.

## SBM-3, IRO-1 Material climate-related impacts, risks and opportunities

Enento has analyzed the climate related impacts, risks and opportunities in the context of double materiality assessment. Double materiality assessment is described in detail in ESRS 2.

We have identified climate change mitigation and energy as material sub-topics. Material negative impacts primarily arise from the emissions generated across our value chain and energy consumed by our operations:

- Our emissions are primarily limited to Scope 2 (purchased energy for office operations) and Scope 3 (indirect emissions from purchased goods and services, capital goods, business travel and employee commuting). Our ability to directly influence these emissions is limited, and a certain level of business travel remains necessary. Our offices are strategically located in areas with excellent public transport options, supporting sustainable commuting. To mitigate business travel emissions, we can purchase Sustainable Aviation Fuel (SAF).
- We use energy in our own operations, premises and data service centers. The largest offices, located in Helsinki (headquarters), Stockholm, and Oslo, operate using renewable energy. These main offices are designed to be energy-efficient, with optimized use of space. Our ability to influence energy consumption and sources is limited, as it depends on the energy supply conditions in each location and for some of our office premises on the decisions made by the landlords.

No material positive impacts, risks or opportunities were identified in relation to climate change. Enento analyzed the climate related risks based on the risk probability and severity, time horizon and risk value. We aim to further develop the analysis and conduct a climate scenario analysis to inform identification and assessment of transition risks and physical risks.

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

The work to manage our environmental impact is guided by our Environmental policy, which outlines how environmental aspects should be considered in decision-making. The Environmental policy guides us in our commitment to reduce our emissions for example by promoting sustainable business travel and purchasing of goods and services.

The Environmental policy also covers our partners and suppliers. The Executive Management Team has approved the internal Environmental policy.

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

To support our progress toward our long-term net zero 2030 target, we have identified the sources and quantities of emissions and determined our carbon footprint. We are committed to continuously managing our climate impact and seeking new ways to reduce emissions.

### USING IT EQUIPMENT IN A SMARTER WAY

Purchasing new equipment contributes to our emissions. Our IT equipment policy emphasizes environmental requirements, circularity and energy efficiency criteria for future purchases. By prioritizing the reuse, refurbishment and recycling of electronic devices, the IT department has advanced in our efforts to minimize e-waste and contribute to environmental conservation. The policy has also led to the adoption of energy-efficient hardware and software solutions, along with cost savings achieved through bulk shipments. In cooperation with vendors, our IT department focuses on sustainable and ethically sourced hardware materials. We align our operational spending strategies with our sustainability goals. We will continue to monitor our environmental goals and integrate them into our operations during the ongoing consolidation and migration of IT resources and services. Our focus remains on educating managers and employees about efficient IT resource usage as we implement our policy.

### TRAVEL POLICY PROMOTING SUSTAINABLE AVIATION FUEL

Flights remain a contributing factor to our emissions, along with other sources related to business travel such as taxi, accommodation and business trips by our employees using their private cars.

At the end of 2023, we updated our Travel policy to include a preference for airlines that offer third-party certified Sustainable Aviation Fuel (SAF) tickets. When booking flights for business-critical travel we prioritize airlines that provide SAF tickets and encourage their use whenever possible. SAF is a liquid fuel currently used in commercial aviation which reduces carbon dioxide emissions by up to 80 percent. Use of SAF is an emerging market trend that requires greater demand to thrive. To support use of SAF, we aim to send a strong message to the aviation industry and supporting the European Green Deal target to increase the share of SAF in aviation fuel.

The policy includes clarified criteria for when travelling with flight is justified. In addition, it encourages our personnel to use public transportation, instead of commuting by car. The Executive Management Team has approved our Travel policy.

**LEASING ELECTRIC CARS HAS REDUCED EMISSIONS**

According to our leasing car policy, during 2024 we transitioned to leasing all cars instead of owning them directly. From 2025 onwards, all company cars have been leased. There are carbon dioxide emission limitations which we annually review. The policy is in line with our commitment to environmental sustainability, emphasizing options with lower environmental impact such as electric cars.

Our Helsinki headquarters and Stockholm and Oslo offices can be easily accessed with public transportation. Despite our efforts, further emission reduction in this area is more challenging, since we have limited possibilities to impact how our employees commute to work.

**SUSTAINABLE OFFICES AND EVERYDAY HABITS**

We aim to choose our landlords carefully, ensuring are buildings are energy efficient. Our largest offices located in Helsinki (headquarters), Stockholm and Oslo are all using renewable energy. In 2023, we moved our office in Stockholm to the Waterfront Building, a LEED Gold certified and modern, climate energy efficient premises. The climate impact and using space more efficiently were determining factors for us when choosing the new office. In 2024, we moved our office in Helsinki applying the same climate targets. The lessors of both premises monitor electricity consumption, water usage, district heating,

cooling (where applicable) and waste management on a quarterly basis.

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

The carbon footprint of our own operations is low. The most significant environmental impacts arise from value chain emissions (Scope 3). Our current strategic target is to reach net zero emissions in 2030, and the aim is to be in line with the Science Based Target initiative (SBTi).

We will make continuous efforts to reduce emissions from our operations. We will also set an overall action plan on how to reach our net zero target and are striving to obtain approval for our target from the Science Based Targets initiative (SBTi). Our net zero target was set as part of the updated Group strategy in July 2023.

To achieve the target, we measure and calculate emissions annually as our primary approach. We are actively developing our own measurement and calculation processes and methods to improve accuracy and ensure comprehensive tracking of emissions. We also closely monitor resource consumption to support these efforts.

**EI-5 Energy consumption and mix**

Our energy consumption originates from our office operations across the Nordic countries. The main sources of energy use include electricity for daily operations, district heating for space heating and cooling where applicable. The majority of our electricity consumption is sourced from renewable energy.

Enento’s total energy consumption amounted to 402,2 MWh, with renewable sources accounting for 304,1 MWh, representing 76 percent of the total energy consumption. Fossil-based energy accounted for 86,0 MWh, comprising 21 percent of total energy consumption, while 12,2 MWh was derived from nuclear sources.

**EI-5 ENERGY CONSUMPTION AND MIX**

	2025
Total fossil energy consumption (MWh)	86,0
Share of fossil sources in total energy consumption (%)	21%
Consumption from nuclear sources (MWh)	12,2
Share of consumption from nuclear sources in total energy consumption (%)	3%
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	0
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	304,1
Consumption of self-generated non-fuel renewable energy (MWh)	0
Total renewable energy consumption (MWh)	304,1
Share of renewable sources in total energy consumption (%)	76%
Total energy consumption (MWh)	402,2

**ACCOUNTING POLICIES**

All energy consumption from Scopes 1 and 2 has been categorized as sourced from fossil, nuclear or renewable sources. Our fuel use in vehicles has been reported as fuel use from fossil sources. Energy consumption figures have been converted from data received in kilometers driven or liters used. Kilometers driven have been converted to liters using average consumption data from specific vehicle manufacturers. Liters used have been converted to energy consumption in MWh using conversion factors from DEFRA 2025 (net calorific value, without water vapor heat, average petrol or diesel biofuel blend).

Energy use in electric vehicles has been categorized as fossil, nuclear or renewable using Association of Issuing Bodies (AIB) data for residual energy in Sweden and the energy residual mix in Finland in 2024 according to Energy Institute (Energiavirasto). Most of our electricity usage was from renewable sources.

We used renewable district heating in our Helsinki, Kalmar and Stockholm offices. In the Turku office, we used district heat from Turku Energia, which reported producing 89 percent of heating from renewable sources. The share of fossil and renewable heat in our office in Norway was calculated based on Norwegian national averages provided by Norsk Fjernvarme. The district cooling in Norway was allocated based on national averages provided by the Norwegian Ministry of Energy. In Sweden, district cooling was 100 percent renewable.

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

The carbon footprint of our operations is low, with total emissions of 2 278,0 tons CO<sub>2</sub>e (location-based) and 2 260,0 tons CO<sub>2</sub>e (market-based). As a data and analytics company, the majority of our emissions come from value chain (Scope 3), particularly from purchased goods and services, IT equipment and other capital goods, business travel and employee commuting. We prioritize reducing emissions in these specific areas to minimize our carbon footprint.

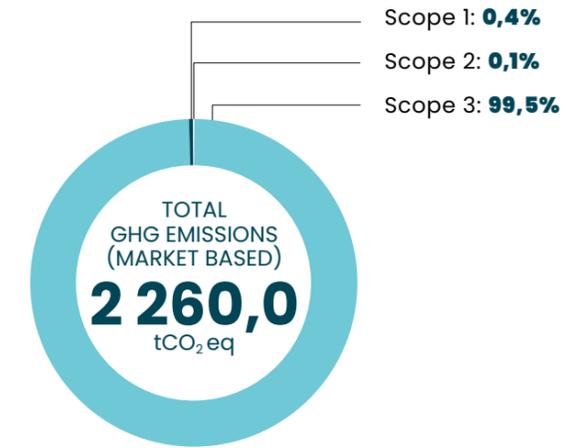
Our Scope 1 emissions consist solely of mobile combustion related to leased vehicles. These emissions originate from fuel use (petrol and diesel) in leased vehicles operated in Finland and Sweden in 2025. In other countries where Enento operates, the company does not own or lease any vehicles. Total Scope 1 emissions for Enento in 2025 were 8,9 tons CO<sub>2</sub>e. Finland’s share was 71 percent and Sweden’s 29 percent.

Our operations consume energy at office locations. The assessment covers electricity, district heating and cooling where applicable. We do not consume steam in our operations. In 2025, total location-based Scope 2 emissions amounted to 19,6 tons CO<sub>2</sub>e, while market-based emissions were 1,6 tons CO<sub>2</sub>e. The difference between these figures is due to our significant renewable energy purchases. The majority of market-based emissions originate from heating, with 34 percent in Finland and 49 percent in Norway. Cooling in Norway originates seven percent and electric vehicle use the remaining ten percent.

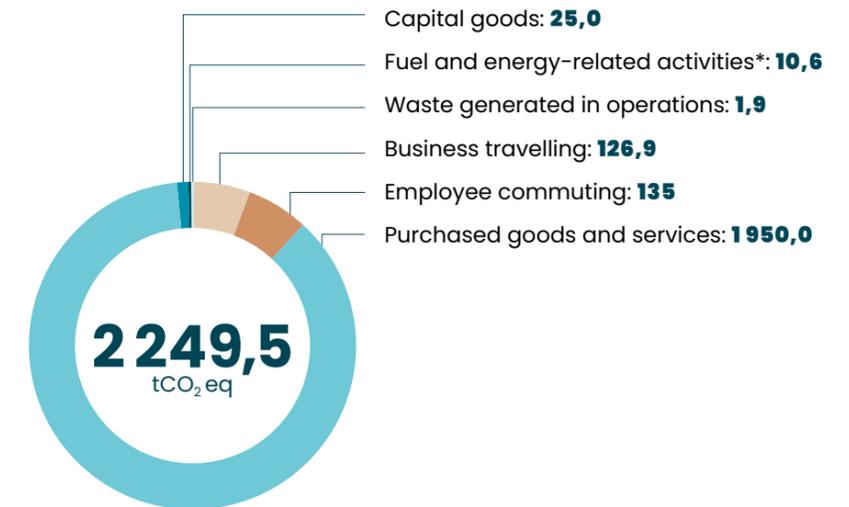
Our total Scope 3 emissions were 2 249,5 tons CO<sub>2</sub>e in 2025 covering 99,5 percent of the total market-based emissions. Purchased goods and services amounted to 1 950,0 tons CO<sub>2</sub>e covering 86 percent of total Scope 3 emissions. Capital goods were 25,0 tons CO<sub>2</sub>e covering one percent of Scope 3 emissions. IT devices accounted for 95 percent of total capital goods emissions, while purchased furniture contributed the remaining five percent.

Other significant Scope 3 emission sources include business travel and employee commuting. In 2025, total emissions from business travel amounted to 126,9 tons CO<sub>2</sub>e, with the majority originating from flights. Enento purchased a SAF contribution, reducing total business travel emissions by 30,2 tons CO<sub>2</sub>e. Emissions from employee commuting and remote work totaled 135,0 tons CO<sub>2</sub>e in 2025, with commuting accounting for 92 percent of the total and remote work for the remaining eight percent. Of the commuting emissions, 39 percent resulted from car travel.

**SCOPE 1, 2 AND 3 EMISSIONS SHARE**



**SIGNIFICANT SCOPE 3 GHG EMISSIONS**



\*Not included in Scope 1 Scope 2

**EI-6 GHG EMISSIONS DISAGGREGATED BY SCOPES 1 AND 2 AND SIGNIFICANT SCOPE 3**

	2025	% of total GHG emissions (market-based)
<b>Scope 1 GHG emissions</b>		
Gross Scope 1 GHG emissions (tCO <sub>2</sub> eq)	8,9	0,4%
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)		
<b>Scope 2 GHG emissions</b>		
Gross location-based Scope 2 GHG emissions (tCO <sub>2</sub> eq)	19,6	
Gross market-based Scope 2 GHG emissions (tCO <sub>2</sub> eq)	1,6	0,1%
<b>Significant Scope 3 GHG emissions</b>		
Total Gross indirect (Scope 3) GHG emissions (tCO <sub>2</sub> eq)	2 249,5	99,5%
1 Purchased goods and services	1 950,0	
2 Capital goods	25,0	
3 Fuel and energy-related activities (not included in Scope 1 Scope 2)	10,6	
5 Waste generated in operations	1,9	
6 Business travelling	126,9	
7 Employee commuting	135,0	
<b>Total GHG emissions</b>		
Total GHG emissions (location-based) (tCO <sub>2</sub> eq)	2 278,0	
Total GHG emissions (market-based) (tCO <sub>2</sub> eq)	2 260,0	

**EI-6 GHG INTENSITY BASED ON NET SALES**

	2025
<b>GHG intensity per net sales</b>	
Total GHG emissions (location-based) per net sales (tCO <sub>2</sub> eq/EUR million)	14,92
Total GHG emissions (market-based) per net sales (tCO <sub>2</sub> eq/EUR million)	14,80
Net sales used to calculate GHG intensity, EUR million	152,7

**ACCOUNTING POLICIES**

Enento applies the GHG Protocol (Corporate Accounting and Reporting Standard and the Corporate Value Chain (Scope 3) Accounting and Reporting Standard) in its greenhouse gas (GHG) calculations. We follow the operational control approach. We have measured and disclosed our GHG emissions using the most recent data available from entities within our value chain. The reporting periods applied for emissions data are aligned in length with our own reporting period (calendar year 2025), ensuring consistency.

Our Scope 1, Scope 2 and Scope 3 emissions are measured according to minimum boundaries of GHG Protocol. Whenever feasible, GHG emissions of CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PCFs, SF<sub>6</sub>, NF<sub>3</sub> are considered.

Scope 1 emissions include fuel consumption from leased vehicles powered by petrol, diesel, and hybrid engines. The emissions from electric vehicles as well as the share of electric power in hybrid vehicles have been included as Scope 2 emissions. Emissions are calculated based on vehicle brand, model and fuel type, using either total kilometers driven or total fuel consumption (liters) in 2025. Where full-year data was unavailable, extrapolation was applied to cover 12 months. Emission factors were sourced from DEFRA (2025). These factors, expressed in kg CO<sub>2</sub>e per kilometer or liter, were selected for their relevance and reliability. While minor inaccuracies may arise from extrapolation, they do not significantly impact the emission results.

Scope 2 emissions arise from office energy consumption, including electricity, district heating, and some cooling. Emissions are calculated based on total energy consumption (kWh or MWh) in 2025. In cases where office buildings report total consumption figures rather than tenant-specific data, our share is allocated based on floor area usage. Some data has been extrapolated to cover a full year. Emission factors are sourced from supplier-specific data, including Turku Energia, Gasum, Bixia, Kalmar Energi, Fortum. Location-based emission factors are derived from Energy Institute (Energiavirasto), LCA studies for country-specific energy based on IEA data, LCA study for city-specific district cooling from Hafslund, LCA for country-specific district cooling based on Energiategollisuus (Finnish Energy). While minor inac-

curacies may arise from extrapolation, they do not significantly affect the overall emission results.

From market-based Scope 2 emissions 62 percent of electricity used was renewable, 72 percent of heating and 83 percent of cooling resulting in a total of 69 percent of renewable energy share covered by guarantees of origin certificates.

Scope 3 emissions cover all the other indirect emissions in 15 categories. The included categories are listed in the table E1-6 GHG emissions disaggregated by Scopes 1 and 2 and significant Scope 3. Scope 3 categories excluded from the calculation:

- Upstream transportation and distribution (Category 4) – There are no significant transportation or distribution related to our operations
- Upstream leased assets (Category 8) – Our operations do not include any upstream leased assets that are not already included in other categories of the calculation.
- Downstream transportation and distribution (Category 9) – There are no significant transportation or distribution related to our operations.
- Processing of sold products (Category 10) – Our services do not require processing.
- Use of sold products (Category 11) – Excluded due to lack of input data.
- End-of-life treatment of sold products (Category 12) – Our services do not contain any end-of-life treatment.
- Downstream leased assets (Category 13) – Our operations do not include any downstream leased assets.
- Franchises (Category 14) – Our operations do not include franchising activities.
- Investments (Category 15) – Our operations do not include significant investments.

Scope 3 emissions are calculated using category-specific data and recognized emission factors. The activity data used in the calculations is obtained from our internal systems. Assumptions have been applied where precise data is unavailable. The emission factors used are primarily sourced from global databases. 46 percent of Scope 3 GHG emissions are calculated using primary data obtained from suppliers or other value chain partners.

- Purchased goods and services (Category 1) emissions are based on vendor spending, using spend-based factors from Cornerstone Sustainability Data Initiative (2025), Climatiq (2025), Market Economics Limited (2023), Open CEDA (2024), EXIOBASE (2021). Vendor-specific emission data was used where available and when deemed significant.
- Capital goods (Category 2) emissions, covering purchased IT devices and furniture, use supplier-specific data from Apple, Logitech, Samsung, Jabra and HP. If LCA data was included, use phase and end-of-life were removed from emission factors to avoid double-counting. Spend-based factors from EPA (2024) and Climatiq (2025) were used.
- Fuel and energy-related activities (Category 3) include electricity, district heat and district cooling well-to-tank (WTT) emissions, transmission and distribution (T&D) losses for electricity, and fuel production (WTT). Emission factor sources used for fuels are DEFRA (2025) and CO<sub>2</sub> Emissiefactoren Belgium (2024) and for energy DEFRA (2025)
- Waste generated in operations (Category 5) emissions are based on waste mass data from Helsinki, Stockholm and Oslo offices, using emission factors from HSY (2018), SYKE (2022) and DEFRA (2025). This data has been extrapolated to cover the Turku and Kalmar offices using averages from the offices where data was available.
- Business travel (Category 6) covers flights, hotel accommodation, private car travel and taxi rides. Flight

emissions use DEFRA factors, incorporating purchased SAF certificates. Emission reductions related to SAF were accounted for based on the emission reduction report received for the purchased amount. The corresponding reduction was reflected in the reported flight emissions total. Hotel stays are calculated based on number of nights using the Greenview Hotel Footprinting Tool (2024 v1.1), and car travel emissions are based on kilometers travelled by employees' cars using DEFRA (2025) emission factor. Taxi travel emissions are calculated using spend-based figures (Q4 share extrapolated), with emission factors sourced from Cornerstone Sustainability Data Initiative (v1.4.0).

- Employee commuting and remote work (Category 7) emissions are estimated using 241 employee survey responses. Travel emissions use DEFRA (2025) and CO<sub>2</sub> Emissiefactoren Belgium (2025) factors. Remote work emissions are calculated based on electricity use, applying factors from DEFRA (2025) emission factors for electricity.

Emission calculations were conducted by an external service provider and validated by an independent external body, separate from the assurance provider.

### E1-7 GHG removals and GHG mitigation projects financed through carbon credits

We have not used carbon credits to compensate for our emissions in 2025.

# ESRS S1 Own workforce

## ESRS 2 SBM-3 Material impacts, risks and opportunities

In our double materiality assessment conducted in 2024, there were several material positive impacts identified regarding our own workforce and thus these are to be reported in our sustainability reporting. No material negative impacts, risks, or opportunities related to our own workforce were identified.

The positive impacts related to own workforce are:

- Supporting collective bargaining and agreements
- Supporting work-life balance
- Taking care of employees' occupational health and safety
- Ensuring gender equality and equal pay
- Having an equal opportunity for training and skills development for all employees
- Having comprehensive measures and zero-tolerance against violence and harassment
- Being a diverse workplace
- Offering fair employment terms
- Complying with laws and agreements to ensure fair wages and being transparent about them
- Supporting social dialogue
- Supporting the freedom of association
- Complying with laws and agreements to make sure working hours are fair.

The activities that result in the positive impacts mentioned above include activities to foster employees' well-being, offering training and developing leadership skills, in addition to having statutory structures in place. The activities are described in more detail later in this chapter. All employees in our own workforce are or could be positively affected by these activities.

Throughout the year, Enento maintained an average of 377 full-time employees (FTE). Of these 166 were employed by the companies in Finland, 166 by the Swedish subsidiary, 41 by the Norwegian subsidiary and 3 by the Danish subsidiary. On average, 3 worked in general management, 88 in business areas, 92 in Sales unit, 65 in Marketing, Communications and Customer Operations unit, 52 in IT and Technology unit, 41 in Data and Analytics unit and 36 in Finance, Legal and HR units. The number of employees calculated by headcount at the end of the reporting period was 375. All calculations include permanent, fixed-time and part-time employees.

All people in our own workforce who could be materially impacted by Enento are included in the scope of the disclosure under ESRS. We have not identified any categories of own workforce that may be at greater risk of being negatively affected by our operations. We have not found any significant risks or opportunities that affect specific groups of people within our own workforce.

### S1-1 Policies related to own workforce

Enento operates in the Nordic countries, where respect for human rights and equal treatment of people is generally at a very high level. Enento complies with the laws and regulations of its operating countries, the Articles of Association, rules and guideline of Nasdaq Helsinki and Corporate Governance Code for listed companies in its administration. Responsibility issues are guided by the Group's Code of Ethics, and furthermore, operations are governed by policies and operating practices approved by the Board of Directors and Executive Management Team. All our policies and operating practices cover all its own workforce. The Code of Ethics, along with key Group-level policies and guidelines, are published online on Enento's webpage. Internal policies and guidelines are published on our intranet.

We follow our values and Code of Ethics in everything we do. We ensure the fairness of our processes by following our Nordic level policies: Recruitment policy, Remuneration policy, Working Environment policy, Alcohol and Drug policy and Travel policy.

Enento respects human rights in all aspects and there were no violations related to discrimination or other unfair treatment during 2025. We support collective bargaining and agreements, social dialogue and freedom of association. We have not identified any categories of our own workforce, including risk or vulnerable groups, that need any particular attention to our commitment to human rights or of which the right to freedom of association and collective bargaining may be at risk.

Enento operates in the Nordic countries, where respect for human rights and equal treatment of people is upheld by stringent laws and regulations. Additionally, our Code of Ethics explicitly states that suppliers and employees must respect the protection of internationally proclaimed human rights and ensure they are not complicit in human rights abuses. We do not tolerate any form of discrimination in the workplace, and we are committed to eliminating and combating all forms of forced or compulsory labor, as well as any involvement with child labor or slavery.

### CODE OF ETHICS

Our suppliers and employees should respect the protection of internationally proclaimed human rights as defined by the UN Guiding Principles on Business and Human Rights and the UN Global Compact.

Our Code of Ethics states a position of ethics for business and for employer and employees. Enento and all those employed by Enento shall comply with the laws, rules and ethically acceptable practices.

The Code of Ethics states a position of ethics for employer and employees:

1. Prohibition of discrimination, requirement for equality
2. Knowledge sharing, openness, transparency
3. Responsibility and obligations
4. Protection of rights and property
5. Participation in social media.

We provide an anonymous whistleblowing service maintained by a third party to all our employees through our intranet. The purpose is to encourage employees to report suspicions of misconduct or any actions not in line with our ethics guidelines expressed in our Code of Ethics.

#### **HUMAN RESOURCES POLICIES**

Our HR policies (e.g. Recruitment policy, Work Environment policy, Alcohol and Drug policy and Remuneration policy), approved by the Executive Management Team, outline the principles and company rules for all employees and consultants. These principles clarify and harmonize the management process and describe how to maintain and develop a good employer brand.

In our DEIB (Diversity, Equity, Inclusion and Belonging) guideline the starting point is that everyone should be ensured equal value regardless of gender, gender identity or expression, ethnicity, religion or other belief, disability, sexual orientation or age. The guideline is updated yearly and available to all our employees via our intranet. In 2025, we published a new mandatory DEIB e-learning, which is automatically assigned to all our people and it is also part of our online onboarding content for the new employees.

We believe that different backgrounds and experiences are a strength and contribute to both cooperation and informed decisions in our business. We think that an equal workplace is an attractive workplace and a competitive advantage. We measure and follow up DEIB matters in our bi-weekly personnel pulse surveys. DEIB was also an important part of our We Lead Emotional Agency leadership program. We continuously conduct internal workshops and presentations to emphasize various aspects of fostering an inclusive workplace.

In our recruitments, we follow the communicated non-discriminatory and transparent recruitment policy and process.

Excellent onboarding of a new employee is very important at Enento. Everyone has an individual onboarding plan linked to their role as well as a nominated Buddy, who will help the new employee integrate to the culture during the first months. In 2025, we enhanced the onboarding journey with a new online onboarding experience, where the new joiners receive a short pre-boarding material welcoming them into the organization. Furthermore, they have a full onboarding learning path assigned to them in our Enento Academy learning platform on their first working day. Onboarding is important for learning, for creating the right culture as well as for giving the employee an opportunity to succeed in their new role.

We believe that well-being is a truly important part of a healthy company culture. We care and dare being one of our values. Our approach to well-being is holistic, covering individual wellness, both social, mental and physical, as well as leadership, team collaboration and organizational culture. We also have a Workplace Safety Policy in place which outlines the principles of workplace accident prevention in our organization.

We have Work Environment Committees that meet regularly to address workplace conditions and initiatives. In addition, we operate under a Nordic Work Environment policy, complemented by localized policies for each country that aim to prevent illness at work. To support employee well-being, we also partner with occupational health care providers.

At Enento, we follow a hybrid working model that combines the advantages of working in the office and remotely.

#### **LEARNING AND DEVELOPMENT – CREATING A PLACE WHERE WE GROW TOGETHER**

We grow together is one of our values and we are committed to ongoing focus on learning, development and creating growth opportunities for our employees. Learning and development within Enento means learning while working, through various training initiatives as well as learning from each other.

In our Enento Academy learning platform, we offer digital education on strategic topics such as our services, information security, sustainability, General Data Protection Regulation (GDPR), artificial intelligence (AI), and compliance to all employees. Our learning platform plays an important role in supporting Enento in becoming increasingly agile and in giving all our employees the opportunity to grow and learn with an individualized approach.

During 2025, we organized a wide range of learning and growth opportunities for our employees. These included, among other things, the Emotional Agency program, which was launched in 2024 and continued in 2025 and is open to everyone; focus workshops for all teams; as well as both general and more in-depth development of AI skills through LinkedIn Learning platform. Furthermore, we supported professional development by offering many new learning modules on the Enento Academy learning platform, and our people could also participate in an external mentoring program to enhance their skills and gain valuable insights.

To support competence development, we also offered online and oral English language training as well as Workplace Big Five Profile team development sessions, in addition to individual feedback. For well-being, we hosted Auntie well-being webinars, regular mindfulness sessions and celebrated Empowered People month, focusing on holistic well-being and employee support.

Engagement initiatives, such as bringing the lessons learned from the Focus Tiger (mental and brain health) pilot program launched in 2024 to all teams through focus workshops, Knowledge & Inspiration sessions, and Voice of the Customer event encouraged collaboration and continuous learning.

In 2025, we expanded our course offerings and learning paths at Enento Academy learning platform to support the execution of our business strategy. Additionally, we offered e-learning on information security, utilizing a nano-learning approach in collaboration with an external partner. Nano-learning delivers information in short, focused segments, optimizing the learning process by presenting material in easily digestible increments. We also continued with specialized training for our managers on data privacy and security.

One of the best ways to learn is to learn from each other. For several years, we have arranged internal sharing and learning sessions called Knowledge and Inspiration. In these sessions, facilitated by our internal experts and organized two to four times per month outside holiday seasons in 2025, we covered topics connected to our strategic themes and activities, solutions and functions. In addition, we arranged an Empowered People theme month in May, a three-day Voice of the Customer event in September and a Security week in October. Another source of internal learning is our newly created cross-functional group of 24 AI Ambassadors whose role is to inspire and spread AI knowledge and possibilities via demos, trainings and communication sessions.

In 2025, we continued to participate in a network mentoring program together with a range of other technology companies. We had four participants in the program in 2025. Mentoring is a great option for both professional and personal development, and a great way to share knowledge and experience between companies. Participating in the program is voluntary for all employees and one can either participate as a mentor or mentee.

Career development and internal mobility are crucial for a well-functioning learning organization. In our recruitment, we aim to promote internal candidates when possible. Our employee survey has shown

that internal movements are a great retention driver, as our employees appreciate the opportunity to stay in the company while developing their skills and knowledge in a new role. In 2025, more than one-fifth of our permanent positions were filled internally. While this represents a slight decrease compared to 2024, our goal for 2026 is to maintain or further increase internal career opportunities.

### **S1-2 Processes for engaging with own workforce and workers' representatives about impacts**

Enento is a company depending on a highly skilled workforce with special expertise in certain areas. To grow and develop, we need to recruit and maintain people with the right skills and competencies. We are in dialogue with our employees through regular employee surveys and feedback tools, internal communication meetings and forums, regular one-to-one meetings between employees and their own managers, and Grow Talk process between employees and managers.

We conduct bi-weekly personnel pulse surveys and discuss the main topics of the survey in the leadership team at least quarterly. The survey results are also presented in our staff meetings on a quarterly basis. If urgent issues arise, they are addressed immediately.

Our executive management team is ultimately responsible for creating the conditions necessary to foster employee engagement. At the operational level, this responsibility lies with each team manager in their own team, and the work is supported by the human resources team.

#### **EMPLOYEE EXPERIENCE – FRIENDLINESS IS A CORE STRENGTH IN OUR CULTURE**

At Enento, we believe in having a friendly culture that is built on trust and psychological safety. We want our staff members to feel included and respected throughout their employee lifecycle. This is also according to our values We build trust and We care and dare. We measure trust and psychological safety in our bi-weekly personnel pulse survey.

We promote a culture that is open-minded, values diversity and has zero tolerance for discrimination and bullying. To us, a friendly culture means psychological safety, which is scientifically shown to be equally important in enhancing creativity and productivity as good compensation models and other benefits offered. In the fall 2023, we introduced psychological safety as a new monitored index in our personnel pulse survey. The index has been at a very good level continuously. The index result has increased from 7,9 in the first year to 8,4; which is three points above the benchmark. We have also conducted sessions where we have discussed psychological safety, what it is and what it is not and how everyone is impacting it. At Enento, everyone should feel encouraged to be themselves, not hesitate to challenge established perceptions and be able to take on and drive initiatives to execute on our strategy.

Proper onboarding of a new employee is very important to us at Enento. Everyone has an individual onboarding plan linked to their role as well as a nominated Buddy, who will help the new employee during the first months. Onboarding is important for learning, creating the right culture, and giving new employees an opportunity to succeed in their new roles. During 2025, we hosted two New Joiners' events which received very good feedback from the participants who felt that the event provided them with good information, for example about our business strategy and priorities, and insights into our culture and values.

In 2025, the Grow Talk process between employees and managers continued, providing a framework for ongoing conversations aimed at fostering professional growth and team success. The process began with an annual personal target-setting discussion in the first quarter, followed by regular check-ins throughout the year to assess progress and provide support. These discussions were designed to build commitment, clarify each employee's role in achieving shared goals, and ensure well-being and opportunities for development in their work. Additionally, formal evaluation discussions were held twice a year to review progress.

**EMPLOYEE ENGAGEMENT**

We take listening to employees seriously. The quality of leadership, trust, friendly work environment, clear work objectives, and competence development are the key factors influencing employees' engagement to work and well-being at work. To understand our employees' engagement levels, we conduct bi-weekly anonymous pulse surveys that are sent to all employees. The surveys help us measure topics and elements of our company culture, including for example, trust, meaningfulness of work, personal development, job satisfaction, leadership, work situation, and team spirit. Measuring the pulse helps us in receiving real time insights about the engagement, and to better understand what actions need to be taken on different levels. If urgent issues arise, they are addressed immediately. Personnel pulse surveys give our teams and the entire organization good insights on how to develop our culture and ways of working in the future. The average response rate has been high. Around 94 percent of our employees responded to the survey in 2025, making the survey results reliable in representing our employee engagement.

To build collaboration, team spirit and One Enento culture, we believe that it is important to meet and have fun together. Our Nordic Activity Group, formed in 2018, is a voluntary team composed of individuals from various countries and departments. The group plans and organizes informal activities, including after-work events at the office. To acknowledge exemplary collaboration, we have implemented a program called You Rock, where employees can nominate their colleagues for recognition and a small gift. Additionally, we host annual Enento Awards to honor colleagues for outstanding achievements and in value related behavior categories such as growth mindset, team collaboration and exceptional leadership.

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

Enento complies with laws and collective agreements, offering terms that exceed these requirements. At Enento, we treat everyone equally and ensure employment security in compliance with legisla-

tion. In many cases, we go beyond legal requirements, for example, by providing additional support in potential redundancy situations, granting extra vacation days for new hires, and offering supplementary insurance for remote work. These measures benefit our entire workforce.

We have various channels through which we are in dialogue with our employees: Regular people surveys and feedback tools, internal communication meetings and forums, regular dialogue, and Grow Talk process between employees and managers.

Work councils and social dialogue with unions and employee representatives are in place, and we follow local legislation. Our social dialogue is ensured by trust, good cooperation and going beyond basic requirements.

In addition, our practices against violence and harassment in the workplace are in place and at a high level. Our bi-weekly personnel pulse survey anonymously measures harassment and violence cases. Employees can also discuss issues with HR anonymously through the survey tool.

Our employees are actively encouraged, and managers are required to foster a culture to openly raise any concerns they might encounter in their work as our company embraces a "speak up" culture. All employees may report violations of the Code of Ethics, or any other misconduct, to their superior or the superior of their superior. It is the responsibility of all our superiors to give advice on the proper procedure in case of violations. These processes are communicated to the employees on an annual basis and employees' awareness and trust on these processes is assessed through our personnel pulse survey which entails a specific question related to this topic. We ensure that there will be no adverse work-related consequences for any employee making complaints about violations of the Code of Ethics.

Enento has also a whistleblowing channel to enable its employees to report any suspected violations anonymously. The purpose is to encourage employees to report suspicions of misconduct or any actions not in line with our ethics guidelines expressed in our Code of

Ethics. We strive to achieve transparency and a high level of business ethics. For us, employees are the most important source of insight for revealing possible misconduct that needs to be addressed. Our whistleblowing service offers a possibility to alert the company/organization about suspicions of misconduct in confidence. It is an important tool for reducing risks and maintaining trust in our operations by enabling Enento to detect and act on possible misconduct at an early stage. Our anonymous whistleblowing service is maintained by a third party, and it is available to all employees through our intranet. There were no suspected violations of human rights or violations related to discrimination or other unfair treatment of employees observed in 2025.

The Board of Directors is responsible for decision making and overseeing the management of the company's impacts of abovementioned concerns. In 2025, the Audit Committee of the Enento Board of Directors was responsible to immediately review and act on whistleblowing reports, such as reports that relate to harassment, threat to physical security or criminal activity. The Audit Committee reviews annually the company's arrangements for its employees to raise concerns about possible wrongdoing in financial reporting or other matters.

**S1-4 Key actions**

Enento's success depends on its management and other professional personnel as well as its ability to recruit competent personnel and develop, train, and retain them. Our inability to retain or recruit new employees may have a harmful effect on the Enento Group.

In information work, the most significant health hazards consist of inadequate work ergonomics and stress caused by work pressure. A good working atmosphere and high-quality leadership, as well as early intervention in problem areas, prevent the need for sick leave. This has still been one of our key focus areas during 2025 by educating managers on early care as well as raising awareness on these topics and giving tools to cope with them for all employees.

In 2025, we continued to focus on the three aspects of our HR strategy, renewed in 2022: Learning and Development, Employee Experience, and Empowering Leadership. The key actions based on these themes were as follows: we continued the Emotional Agency program for all our employees, organized focus workshops with all teams to identify effective ways of working that support both well-being and performance, held an Empowered People month to enhance well-being and competence across our organization, and supported teams by using the WorkPlace Big Five Profile personality tool and personnel pulse survey tools.

### WELL-BEING

Well-being is truly important to a healthy company culture. Focusing on employee well-being, engagement and satisfaction increases our productivity and reduces turnover, improving overall business performance. Thus, our approach to it is holistic, covering both mental and physical well-being of individuals, as well as leadership, team collaboration, and organizational culture. Forms of support are easily available for all employees.

Overall, our sick leave rates remain below the industry benchmark. Individual long-term absences have a significant impact on the percentage in countries where our staff numbers are small. Excluding these, the overall trend of our sick leave percentage has remained very low across all our countries. Our largest risks are stress and burn-out-related matters. We pay special attention to these topics. We collaborate and meet with our occupational health care providers regularly to monitor any early signs. We have also established alert thresholds for individual sick leave cases and implemented a process to proactively address and mitigate them.

During the year we continued to promote the health and well-being of our staff with meeting free Wednesday mornings and a weekly health-hour, which is an hour per week to spend on any health improving activity of the employee's own choice. The Emotional Agency program that started in 2023 with our leaders was offered for all our employees also during 2025. For new managers, we continued to provide the We Lead Emotional Agency program. We continued team development workshops, utilizing the WorkPlace Big Five Profile personality tool as

well as insights from the Focus Tiger pilot program. Our popular morning meditation and mindfulness sessions continued as well.

In May, we carried out Empowered People Month, a group-wide initiative to strengthen our strategic focus area: Empowered People. The purpose was to raise awareness and engagement around key topics such as wellbeing, living our values, and building success together. Throughout the month, we encouraged participation in a variety of activities designed to energize both body and mind. The program combined digital webinars and on-site activities across our offices. The schedule included mental wellbeing sessions with Auntie, a "Load of Life" webinar with Firstbeat, and sessions on mindfulness, nutrition, and smart ergonomics. As part of our actions promoting growth and internal mobility, we also discussed how employees can boost their careers within the Enento group. In addition, we offered outdoor workouts and creative painting exercises.

The Empowered People Month initiative fosters connection, reflection, and personal growth among employees. The theme month has become a valued tradition that strengthens our culture and promotes a sustainable work environment.

We are working in an environment where having a high workload can occasionally cause issues in balancing work and personal life. We are continuously monitoring the workload and stress related topics in our personnel pulse survey and taking early action if needed. In addition, our managers receive annual training that covers early intervention and the prevention of potential illnesses.

Work life balance and stress management are important parts of our well-being at work. All managers follow and are educated in a process focusing on early care of any team members who show signs of stress or have well-being problems. We focus on creating psychological safety in a team to talk about any stress related matters openly, as well as the importance of recovery and clarity of work priorities.

One way to promote well-being of our employees is to offer a flexible hybrid working environment. According to our employees, work-life balance is one of the key topics to manage and minimize stress. Our

hybrid working policy combines the advantages of working both at the office and remotely. In 2025, we moved to new premises in Oslo, which follow the same concept as our offices in Stockholm and Helsinki. Our centrally located offices are designed to facilitate collaboration while also providing space for work that requires concentration.

Our policy for hybrid work requires our employees to work at least two days a week at the office, while for managers, this requirement is at least three days a week. Each team is empowered to decide their on-site days based on the nature of tasks and needs of any project or customer.

Since 2021, we have offered all employees a proactive mental well-being service called Auntie. Auntie is a digital, low-threshold mental health service that provides preventive support through structured coaching packages. The aim of this collaboration is to improve employees' overall well-being and resilience. Employees can have five sessions per year with healthcare professionals and get tools, for example in stress management. No individual information about the use of the Auntie service is provided to HR or superiors. However, based on feedback, we know that the service is widely used and well-liked with an overall rating of 9,2 out of 10. In addition, everyone who had used the service would recommend it to others.

Enento offers broad occupational healthcare in Finland, providing extensive health services for all employees. In Sweden and Norway, the system is more focused on preventive services and ensuring a safe work environment, with a greater reliance on public healthcare. However, Enento supplements this by providing access to more extensive healthcare services. Regardless of location, all employees adhere to the same safety regulations while working in our premises.

In cases when an employee needs extra help regarding health issues, sometimes meaning a longer absence, we have a structured process, and good services offered with local healthcare providers. These situations are handled together with the manager, HR and an occupational health care partner.

The focus on holistic well-being will continue in 2026 with different topics highlighted throughout the year based, for example, on the feedback from the personnel pulse survey. We will also continue to talk about recovery, collaboration, and psychological safety. The Emotional Agency program for all employees will continue with the aim that all employees have completed it by the end of year 2026.

Suomen Asiakastiето, our subsidiary in Finland, won the WorkPlace Awards 2025 in 2025 and received the MIELI ry's Good Workplace label for the second year in a row. In addition, the company was one of the finalists in the HumanPower 2025 competition's Most Human Workplace category.

### **EMPOWERING LEADERSHIP – A KEY DRIVER FOR GROWTH AND WELL-BEING**

At Enento, we believe that leadership excellence is a key driver for the growth and well-being of our employees. We emphasize a coaching leadership culture with trust and empowerment, as well as regular feedback. Leaders have an impact on team collaboration, and ultimately both the individual's and team's success. In our employee survey, we see that excellent leadership is important to the general engagement of our employees.

Since 2023, we have invested in a We Lead Emotional Agency leadership program giving our leaders better skills and competencies to succeed in their leadership role. These topics were also on the agenda in the monthly HR meetings for our managers during 2025. In these one-hour meetings, we educate our managers and leaders on the people related topics and processes as well as give them a forum to talk about any matters they feel important or relevant. We focused specifically on such topics as psychological safety and building trust, enabling focus work and hybrid teams, building learning and growth mindset, well-being, value-driven performance, addressing challenging situations and performance, setting targets and giving feedback. In addition, we have emphasized resilience at both individual and team levels to strengthen adaptability and collaboration.

Continuous focus on developing our leaders can be seen in the results of our personnel pulse survey leadership index, which is very high and clearly above benchmark data (8,4, above the benchmark 8,0). The index measures, for example if the manager provides regular feedback, has clear expectations of the employee, and is available to give support when needed. It also measures the level of trust and collaboration between the manager and the employee.

All in all, the We Lead Emotional Agency leadership program and focus on developing our leaders have so far provided very good results in terms of managers improving their leadership competencies and strengthening diversity and inclusion in our culture. The same Emotional Agency program has been offered to all our employees during 2024 and 2025 to build an even better emotional climate and culture at Enento. This will continue in 2026.

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

Our sustainability strategy and targets are aligned with our Group strategy.

In terms of our own workforce, the key goal is to promote an empowering and sustainable workplace. This includes advancing diversity, equity, and inclusion; enhancing well-being and psychological safety; and promoting a culture rooted in trust, growth, and empowerment, in alignment with our values: We build trust, We grow together, We care and dare.

The primary measurable, outcome-oriented target guiding our workforce strategy is the Employee Engagement Index, which reflects critical areas of employee experience, leadership, and workplace culture. This target addresses our commitment to reducing negative impacts, advancing positive outcomes, and managing material workforce risks and opportunities. The target applies to all employees across Enento.

The Employee Engagement Index provides a comprehensive picture of workforce well-being, inclusion, and satisfaction. It captures performance across several key areas: leadership, personal development, self-leadership and person-job fit; diversity, equity and inclusion (DEI); participation, and autonomy, meaningfulness and commitment, work situation and trust and psychological safety.

Pulse survey is used as the employee engagement measurement tool. It aggregates employee feedback across the focus areas into a total index score. Target is set annually, and the target is to always reach at least the benchmark level in employee engagement. The base year is 2022 when pulse survey as a measurement tool was introduced at Enento.

Sustainability outcomes are reviewed with the entire personnel throughout the year, while matters specifically related to employees are discussed in greater detail with union and employee representatives.

### **KEY FIGURES AND TARGETS FOR 2025**

In 2025, our target for the Engagement Index was 7,8, and we successfully achieved this with an average score of 8,0. For 2026, we have set the same target of 7,9.

### **S1-6 Characteristics of the undertaking's employees**

At the end of the financial year, Enento had a total of 375 employees. During the reporting period, 22 permanent employees voluntarily ended their employment. The voluntary turnover rate was 5.8 percent, which is clearly lower than the rate in previous years. This downward trend highlights the success of various initiatives aimed at strengthening engagement and retaining employees within the company.

**EMPLOYEE HEADCOUNT BY GENDER, 31.12.2025**

Gender	Number of employees (headcount)
Male	198
Female	177
Other	0
Not reported	0
<b>Total employees</b>	375

**EMPLOYEE HEADCOUNT BY COUNTRY, 31.12.2025**

Country	Number of employees (headcount)
Finland	167
Sweden	166
Norway	40
Denmark	2
<b>Total employees</b>	375

**EMPLOYEES' HEADCOUNT BY CONTRACT TYPE, BROKEN DOWN BY GENDER**

31.12.2025	Male	Female	Other	Not reported	Total
<b>Number of employees</b>	198	177	0	0	375
Number of permanent employees	191	164	0	0	355
Number of temporary employees	7	13	0	0	20
Number of non-guaranteed hours employees	3	11	0	0	14
Number of full-time employees	192	162	0	0	354
Number of part-time employees	3	4	0	0	7

**EMPLOYEES' HEADCOUNT BY CONTRACT TYPE, BROKEN DOWN BY COUNTRY**

31.12.2025	Finland	Sweden	Norway	Denmark	Total
<b>Number of employees</b>	167	166	40	2	375
Number of permanent employees	158	156	39	2	355
Number of temporary employees	9	10	1	0	20
Number of non-guaranteed hours employees	6	8	0	0	14
Number of full-time employees	156	156	40	2	354
Number of part-time employees	5	2	0	0	7

Our employee headcount data, as of December 31, 2025, is sourced from the HR master data system. It includes all active employees: permanent, temporary (i.e. fixed-term), full-time, part-time and hourly workers. Each individual is counted as one in the headcount. Employee headcounts are used when employee counts are broken down to smaller sub-groups.

Full-time equivalent (FTE) figures are calculated using data from the finance forecasting system. FTEs are determined by aggregating employee working hours to 100 percent. For instance, two employees working 50 percent each are reported as one FTE (when in headcounts they would be two). The FTE figures offer an approximate view, considering active working time and extended absences but excluding shorter absences, temporary work adjustments or overtime. The reported FTEs represent the average monthly actual FTEs recorded from January to December 2025.

Voluntary turnover focuses on permanent employees only. It is calculated by comparing the number of own resignations of permanent employees during the year to the permanent employee headcount on January 1, 2025. This metric shows the percentage of permanent employees who left the organization over the year due to their own voluntary resignation.

### S1-8 Collective bargaining coverage and social dialogue

Around 98 percent of our employees were covered by collective bargaining agreements. Sweden has two collective agreements and Finland one. Collective agreements cover all employees in the Enento Group, except those in Denmark and most members of the top management. Although most top management is excluded from their local collective agreements, they generally follow the terms outlined in the local collective agreement.

The employee representative represents every employee in Finland. In Sweden, the different unions have their own representatives. Nonunion members are represented in the same way and with same rights (e.g. during change negotiations).

### S1-9 Diversity metrics

#### GENDER DISTRIBUTION AT TOP MANAGEMENT LEVEL 2025

	Male		Female		Other		Not reported	
	Headcount	%	Headcount	%	Headcount	%	Headcount	%
Board of Directors	5	62	3	38	0	0	0	0
Executive Management Team	5	56	4	44	0	0	0	0
<b>Total</b>	10	59	7	41	0	0	0	0

#### AGE DISTRIBUTION OF EMPLOYEES

	Headcount	%
under 30 years	35	9
30 – 50 years	215	57
over 50 years	125	33

### S1-10 Adequate salaries

Enento complies with laws and agreements to ensure fair salaries. Adequate salaries are regulated by legislation and collective agreements. Enento pays salaries above collective agreement minimums. Salary grading is 101 percent compared to the benchmark median. Grading was done in 2024 and provides a salary benchmark for all Enento positions. An individual's salary can be corrected immediately. Since 2025, Enento has been gradually implementing the Pay Transparency Directive to ensure full compliance within the required time-frame.

### S1-11 Social protection

Our whole personnel is covered by social protection. The Group complies with laws and collective agreements, and the company's terms go beyond them.

### S1-13 Training and skills development metrics

#### TRAINING AND REGULAR PERFORMANCE AND CAREER DEVELOPMENT REVIEWS FOR OWN EMPLOYEES

		Male	Female	Other	Not reported	Total
Employees that participated in regular performance and career development reviews	%	100	100	N/A	N/A	100
Average number of training hours per employee (total training hours / total workforce)						2,1

### S1-14 – Health and safety metrics

All our employees in Finland, Sweden, and Norway are covered by occupational health services. The level of healthcare differs a bit by country due to different legal requirements and recognized standards.

Enento has no dangerous job descriptions and potential accidents are found to be very minor. Sickness absences are at a very low level. There were six work-related long-term sick leaves during 2025. Our sick leave rates are below the industry benchmark in all countries, although the calculation methods in different countries vary.

There were no fatalities in own workforce or of other workers working on Enento sites because of work-related injuries and work-related ill health. There were also no recordable work-related accidents for own workforce and thus the rate of recordable work-related accidents for own workforce was 0 percent. There were also no cases of recordable work-related ill health of employees. Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health related to employees was 0.

### S1-15 Work-life balance metrics

All employees are entitled to statutory family leave. In 2025, around 7 percent of employees utilized family leave. While slightly more females (8%) took family leave compared to males (7%), the difference between the two groups was relatively small. This can be seen quite common in the Nordic countries.

#### EMPLOYEES THAT TOOK FAMILY-RELATED LEAVE

	%
Male	7
Female	8
Other	0
Not reported	0
<b>Total</b>	<b>7</b>

## S1-16 Remuneration metrics (pay gap and total remuneration)

An analysis of remuneration metrics reveals key insights into gender pay equity and total remuneration distribution. Where discrepancies are found to lack clear and justifiable explanations, corrective measures will be taken to ensure fair and equitable pay practices.

During autumn 2024, we introduced the new Enento Job Framework model. In 2025, we reviewed the data and conducted an analysis to prepare for the Pay Transparency Directive, which will come into effect in 2026. All roles within our organization are now systematically graded, ensuring that jobs of equal value are comparable across the company. Our preliminary analysis indicates that unadjusted gender pay gaps primarily stem from structural differences. However, when conducting an adjusted pay gap analysis, gender was not identified as a statistically significant factor for salary variance.

The annual total earnings ratio is approximately 5. This means that the highest-paid individual earns 5 times the median salary of the company's employees. The figure is calculated by converting all fixed monthly salaries into euros and comparing the earnings of the highest-paid person to the median of all other employees, excluding the highest-paid individual, hourly wages, and commission-based salaries. The ratio has been assessed using only fixed monthly salaries due to data availability within a specified timeframe.

## S1-17 Incidents, complaints and severe human rights impacts

There were no suspected violations of human rights or violations related to discrimination or other unfair treatment of employees observed in 2025. There were also no complaints filed to National Contact Points for OECD Multinational Enterprises. As there were no incidents of discrimination, including harassment and complaints, Enento has not paid fines, penalties and compensation for damages because of such incidents.

There were also no severe human rights issues and incidents connected to own workforce, and therefore Enento has not paid fines, penalties and compensation for damages because of such incidents.

# ESRS S4 Consumers and end-users/Data protection, privacy and security

## ESRS 2 SBM-3 Material impacts, risks and opportunities

In our double materiality assessment, consumer and end-user data privacy and information security was identified as a material topic to be reported in our sustainability reporting from having potential negative impact on consumers and end-users. The negative impact related to consumer and end-user data privacy and information security would occur if consumer data would be mishandled or a data breach would occur.

Our customers are large companies within finance and banking, wholesale, retail sector, utilities and small and medium-sized companies and consumers. We have around 450 000 consumer customers and around 74 000 corporate customers. Customers are described in more detail under ESRS 2 SBM-1. All consumers and/or end-users who could be materially impacted by Enento are included in the scope of the disclosure under ESRS 2.

We always strive to stay one step ahead in securing the integrity and information of our customers, their customers and the end-users. We strive to ensure the confidentiality, availability, and integrity of information, which is critical for our business to continue operations and achieve our goals.

Information security at Enento is managed through a comprehensive Information Security Management System (ISMS), which is continuously monitored and reported to management. The ISMS was independently reviewed by external auditors, and in February 2025, we achieved ISO/IEC 27001 certification, demonstrating our compliance with internationally recognized standards for information security.

The ISMS contains an implementation of robust technical systems and processes designed to protect data confidentiality, integrity, and availability. These measures include access controls, encryption, fire-

walls and intrusion detection systems, regular updates and patching, data backup and recovery and security monitoring.

The trust of our customers and society is critically important to us, and we want to make sure our ways of processing personal data ensure the safety of data. Processing Personal Data according to the legislation ensures not only that we comply with the law, but we also reduce the risk to the personal data we process.

We have not identified any categories of consumers and end-users that may be at greater risk of harm by our operations and/or products. None of our identified material risks or opportunities arising from impacts and dependencies on consumers and end-users relate to specific groups of people.

## S4-1 Policies

Ensuring information security and data protection requires an organization and processes that support a purposeful and systematic approach to these topics. Information security is governed by our internal Information Security policy and guidelines. Respectively, data protection is governed by internal Data Protection policies and guidelines. All the partners must also conform to the laws and agreements. Furthermore, the confidentiality obligation is included in the employment agreement.

Our policies and guidelines cover all consumers and end users. We have not identified any specific category of consumers or end-users, including risk or vulnerable groups, that need any particular attention in relation to information security and data protection.

Providing high-quality services and acting reliably includes ensuring information security and protection of personal data. Thus, it is important for us also to ensure that the confidential data obtained from the

clients and concerning the clients stay confidential. We require our customers to take data protection and privacy into account when using our information. In client contracts, our clients undertake to follow data protection requirements. We are constantly working to ensure that data is used in accordance with good data processing practices by utilizing technical solutions in our systems, user instructions, and other similar means. We actively monitor the processing of our data, and if we detect use that violates the agreement, we will intervene immediately.

The right to protect personal data is enshrined in article eight of the Charter of Fundamental Rights of the EU and we at Enento aim to do our best to protect personal data. We govern data protection through our policies including the General Data Protection policy and Data Protection Governance policy. The collection, use, retention, safeguarding, and disclosure of personal data is explained in these internal policies and supplementary guidance such as instructions are available to all employees. Processing personal data according to the legislation ensures not only that Enento complies with the law but also reduces the risk to the personal data we process.

Several of the policies governing our sustainability work can be found on Enento's website at [www.enento.com](http://www.enento.com), apart from the General Data Protection policy, Data Protection Governance policy, IT equipment policy, Information security policy, Travel policy and Recruitment policy, since these contain detailed information that Enento does not find relevant to external stakeholders. Our approach to privacy and data protection is however described on our website. The Code of Ethics, along with key Group-level guidelines, are published online on Enento website. Internal policies and guidelines are published on our intranet. Suspended misconduct of the Code of Ethics and Suppliers' Code of Conduct can be reported by our employees, customers and suppliers via a whistleblowing channel, also anonymously.

**THE CODE OF ETHICS**

Our suppliers and employees should respect the protection of internationally proclaimed human rights as defined by the UN Guiding Principles on Business and Human Rights and the UN Global Compact.

Our Code of Ethics states a position of ethics for business and for employer and employees. Enento, and all those employed by Enento, shall comply with the laws, rules, and ethically acceptable practices.

At Enento, clients and data subjects are treated impartially and objectively. Enento and its personnel understand that the requirement for objective treatment in the keeping of registers is based on law. Assessments concerning companies or individuals have to be based on investigation evidence. Our personnel do not let feedback or an unpleasant tone of contact affect their duties.

An employee shall not participate in consideration of a matter in which he/she has a conflict of interest or even a perceived possibility of a conflict of interest between his/her personal interests and professional relationship with respect to Enento.

Information security and respecting privacy are essential issues in our activities, and we operate in a business of trust. We process information diligently in a manner required by law and ensure the protection of privacy in the processing of personal data. Enento acts openly but preserves confidentiality. It does not tell or disclose confidential data to parties who are not entitled to it. Our employees shall comply with our information security-related guidelines and policies. The employment contracts contain a provision on the secrecy obligation.

Enento is always taking responsibility for its service production processes. Our risk management includes setting high standards for our suppliers and third-party deliveries of data from quality, information security, data protection and from an ethical perspective as well as in accordance with external legislation and requirements. Our ethical principles apply to all our partners. In 2023, Enento launched a Code of Ethics for Suppliers with supplier specific requirements. Our high standards of quality, information security, data protection and ethics include all our suppliers and third-party deliveries of data. The

selection criteria are based on our Procurement Checklist and codified in our yearly updated Procurement policy. This states that all procurement activities shall be conducted in such a way that we meet our ethical, environmental and social sustainability standards across the entire supply chain.

We require that all our suppliers and subcontractors respect human rights, and that they are committed to following our Suppliers' Code of Conduct and sign it when entering cooperation with us. Therefore, we work closely with all partners of our value chain and evaluate all new partners from a due diligence and a risk perspective in line with our own values and Code of Ethics. In 2025, there were no confirmed incidents of corruption.

The suppliers are selected from our needs. When the needs occur, we launch competitive request for proposal process based upon selection criteria specific for that need. The criteria are listed in our Procurement Checklist and codified in our yearly updated Procurement policy. To all new contracts we attach the Suppliers' Code of Conduct.

**INFORMATION SECURITY POLICY**

Our Information Security policy outlines the Enento Board of Director's requirements and supports the work of information security within Enento. Information Security encompasses the measures and actions taken to ensure confidentiality, availability and integrity of information. Our approach to information security is risk based, with protective measures always corresponding to the value of the information assets. Enento performs information classification to ascertain the value of information. Inadequate information security can result in information leakage, which can negatively impact on the business and significantly weaken the trust of our partners and employees.

In the event of any risk of an incident, our top priority is always to maintain the security of our customers' data. We aim to be as transparent and proactive as possible in our communication and dialogues.

The Board of Directors and Executive Management Team receive quarterly updates on the status of information security work and risk mitigation. In accordance with ISO/IEC 27001, the report outlines the

status of the Information Security Management System (ISMS). This system includes incidents that have significantly impacted the business and the results of relevant and completed activities, assessments, and audits. Two times a year the Audit Committee receives a presentation of the ISMS.

The CEO holds overall responsibility for information security within Enento and is accountable for ensuring that the security function has adequate resources to develop and maintain a pertinent information security framework. The Head of Security is responsible for developing and maintaining a relevant information security framework. This includes security guidelines, a security awareness program and pertinent reporting on the implementation and compliance with information security guidelines.

**GENERAL DATA PROTECTION POLICY AND DATA PROTECTION GOVERNANCE POLICY**

Enento processes personal data according to General Data Protection Regulation (GDPR) and other relevant legislation including the local data protection legislation introduced by the countries we operate in. We respect the data processing principles confirmed in GDPR and process personal data securely using different technical and organizational measures to ensure a level of security appropriate to the risk. We have two data protection policies in place, (General Data Protection policy and Data Protection Governance policy) and several instructions and guidelines to supplement them. The General Data Protection policy focuses on the legal requirements established by the General Data Protection Regulation and presents the basics of Data Protection e.g., the definition of personal data, legal basis for processing, data subject rights and data processing principles. Data Protection Governance policy explains the governance structure to support Enento with its efforts of compliance with its obligations under the GDPR and other Data Protection regulations. All our data protection policies and the supplementary instructions and guidelines are reviewed on a yearly basis.

We have named a DPO (Data Protection Officer). DPO is supported by group of Data Protection Managers located in all our countries and companies. We assess the processing activities causing high risk to

the rights and freedoms of individuals by performing Data Protection Impact Assessments and update our Records of Processing Activities when necessary.

### S4-2 Processes for engaging with consumers and end-users

To reinforce the reliability of Enento and the social acceptability of its operations Enento highly values Data Subject Rights of data subjects whose data it processes. Enento respects these rights and aims to ensure that data subjects can effectively exercise their Data Subject Rights when wanting to do so. We have a process to handle Data Subject Rights requests in all Enento companies.

In our Privacy Statement approved by the management, we have defined the principles and procedures by which we aim to grant high quality services and a high standard of data protection. The privacy statement is available on Enento website at [www.enento.com/privacy-policy](http://www.enento.com/privacy-policy).

Data subjects are informed about their data being processed by providing them the privacy notice unless Enento company in some case is exempt of informing based on GDPR, and in this case information is anyway always provided on the company website. Privacy notices on entity websites describe the processing done by the company including information on e.g. which data it processes, for which purposes and for how long. In addition, information on how data subjects can exercise their data subject rights is explained in the notices. Enento is also – depending on the local legislation – obliged to e.g. inform the data subject when there is first payment default entry recorded for them or when a third party collects their personal data from our systems. We inform consumers and end-users on data privacy and information security on a continuous basis through our website.

### S4-3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

Our employees, customers and suppliers can report suspected misconduct of the Code of Ethics and Suppliers' Code of Conduct via a whistleblowing channel, also anonymously.

All our employees are required to report any suspected information security incidents that could negatively affect our business and our information via our intranet as soon as possible.

Enento has a specific process to report, investigate and document possible data breaches and it will inform controllers whose data Enento processes about incidents as soon as possible. The process includes also when necessary, notifying cases to the Data Protection Authority. Enento offers employee training on data protection and several internal processes around data protection. Processing activities are monitored and identified risks are documented, with corrective actions being assigned based on severity. If our databases contain an error, it is corrected as soon as possible. We have generated appropriate error correction practices.

### S4-4 Actions

To manage material risks and pursue material opportunities related to data protection and information security of consumers and end-users Enento provides comprehensive and transparent information about its services and is closely following new legislations to be compliant with regulatory frameworks. All our data protection policies and the supplementary instructions and guidelines are reviewed on a yearly basis.

#### ACQUISITION AND PROCESSING OF DATA

Enento acquires its data from reliable sources only. Our data sources comprise data subjects, authorities and reliable partners. The registration of data is based on law or on agreements made with the suppliers. The high standard of data is secured by agreements. The

acquisition and recording processes of data are continuously developed to maintain the quality standard of data also going forward.

Our data systems and the services provided by us have been designed and built, taking data security and data protection into account. The data processing processes are controlled and improved on a continuous basis. The information systems take into account the need of our personnel to process information in their own tasks, which is why different levels of access rights have been created.

The services provided by Enento are produced professionally and confidentially. The professionalism of the personnel is ensured by continuous training, which also includes data protection training. The personnel have undertaken to keep secret all confidential data obtained in the work.

We assess the processing activities causing high risk to the rights and freedoms of individuals by performing Data Protection Impact Assessments and we update our Records of Processing Activities when necessary.

#### DATA GROUPS FORMED OF PERSONAL DATA

##### Personal credit data

Personal credit data is credit data on a private natural person, a data subject. The processing of personal credit data is strictly regulated by different local legislation. These legislations define, for example, which personal data Enento is allowed to process, for which purposes and for how long. Personal credit data mainly comprise payment default data confirmed by the authorities and data on existing loans in some jurisdictions.

Personal data is processed in accordance with good processing practices that are followed and developed on a continuous basis. Enento has negotiated with the data protection authorities on several practical matters relating to the processing of personal credit data.

The use of our services providing access to personal credit data always requires a client contract. Based on the client contract, the users of data are given personal user IDs, with which it is possible

to make a credit data inquiry on a consumer. In connection with a consumer credit data inquiry, we always register the purpose of use for the personal credit data supplied by the client. In this way, we aim to make sure that the personal credit data is used in accordance with the law.

#### **Personal data of persons with business involvement**

A person with business involvement is a data subject who is or has been, for example, a person in charge of a company, owner or beneficial owner of a company. Personal data of data subjects with business involvement may be processed under different legislation than the personal data of consumers but this data is still personal data and treated this way.

Personal data of data subjects with business involvement have mainly been obtained from the local official registers. Data on data subjects with business involvement are also obtained from companies themselves.

#### **Company data**

Data on companies engaging in business activities is often public and easily available to all. At Enento, company data is used for several purposes. For companies it is important that enough reliable, up-to-date data is available on companies. For Enento it is very important that its clients using the data are given the right information of the company's financial standing. To ensure this, we process company data competently, according to good processing practice, and taking into account the interest of companies in the databases. The basis of our data comes from a wide range of official registers. We then complement this with more unique data from the companies themselves, from external partners, from banks, and from other non-public sources. We also scrape and refine unstructured data from the internet.

#### **ACTIONS IN 2025**

In 2025, we continued updating and developing internal processes and guidelines and raising awareness around them. The aim is still to use more similar processes around Enento going forward, keeping in mind the requirements of local legislation. All privacy notices of Enento companies have been updated and published on company websites and we have published new AI eLearning content for our employees. We are continuously following the regulatory development in the EU and will take necessary actions to adjust our guidelines and processes to meet the requirements of new legislation.

As part of its commitment to maintaining the highest standards of information security and fostering trust among our stakeholders, we undertook a comprehensive process throughout 2024 to prepare for ISO/IEC 27001 certification. In February 2025, Enento successfully achieved this certification. This internationally recognized framework for information security provides a systematic approach of protecting confidential data and mitigating risks related to unauthorized access, data breaches, and cyber threats. The certification process involved implementing robust policies, controls and processes designed to enhance information security and align with global best practices. Achieving this certification underscores our dedication to mitigating potential risks, strengthening consumer confidence and securing a competitive edge in our market.

#### **ASSESSING THE EFFECTIVENESS OF ACTIONS**

To ensure excellent customer service and a customer-centric mindset, Enento uses a customer experience (CX) platform for all customer experience initiatives. We conduct regular customer surveys to measure satisfaction and loyalty, both on a higher level, such as long-term relationship surveys and on a deeper level, such as after sales or customer service interactions. We use feedback to identify actions and improvements in processes, products, and services.

During 2025, there were 17 data breaches resulting from loss of customer data within Enento Group. We have not received complaints from outside parties substantiated by Enento, nor complaints from regulatory bodies. Enento has not received any substantiated complaints concerning customer privacy.

#### **RESOURCES ALLOCATED TO MANAGEMENT OF MATERIAL IMPACTS**

Enento has named a DPO (Data Protection Officer). DPO is supported by group of Data Protection Managers located in all Enento Group countries and companies. Together with these specialists our personnel are dedicated to developing data protection in Enento and keeping the data safe.

All new Enento employees and consultants participate in mandatory information security and data protection trainings upon joining the organization. Continuous awareness training is delivered throughout employment or assignment.

# ESRS G1 Governance

## ESRS 2 IRO-1 Material impacts, risks and opportunities

In the double materiality assessment, Enento has analyzed material impacts, risks, and opportunities related to business conduct by considering criteria such as location, activity, sector, and the structure of transactions. As a listed company operating in the Nordic markets (Finland, Sweden, Norway and Denmark), Enento adheres to stringent corporate governance requirements, including compliance with the Finnish Companies Act, the Finnish Securities Markets Act, the Accounting Act, the rules of Nasdaq Helsinki Ltd and the Company's Articles of Association. Furthermore, Enento fully complies with the Finnish Corporate Governance Code issued by the Securities Market Association in 2025 (the "CG Code").

Enento operates in business and consumer information services, collateral valuation, real estate information, sales and marketing information, and consumer credit information, all of which are subject to robust regulatory frameworks and licensed operations. Given these high corporate governance standards and the comprehensive regulatory environment in which we operate, no material risks or negative impacts related to business conduct have been identified.

As a result of the double materiality assessment conducted in 2024, we have identified a positive impact related to business conduct and in particular to business conduct and corporate culture:

- Enento's corporate culture supports and complies with ethical business practices.

Corporate culture affects all employees. Our corporate culture supports ethical business practices. Ethical behavior and company culture can have a positive impact on employee and shareholder engagement. Enento regularly updates its corporate policies and related documents.

## ESRS 2 GOV-1 Role of governance bodies

Information about the role and expertise of administrative, management and supervisory bodies related to business conduct is presented under ESRS 2, on [page 5](#).

## G1-1 Business conduct policies and corporate culture

Responsibility issues are guided by our Code of Ethics, and furthermore, operations are governed by policies and operating practices approved by the Board of Directors and Executive Management Team. All the partners must also conform to the laws and agreements. The Code of Ethics, along with our key Group-level policies and guidelines, are published online on Enento's website. Internal policies and guidelines are published on our intranet.

Enento Group Work Environment Policy seeks to promote a good and safe work environment. Healthy work environment shall be seen as a natural and integrated part of our entire business, i.e. the work environment issues shall be processed directly in connection with the everyday business. The goal is to create a physically, psychosocially and organizationally healthy and developing workplace for all our employees.

### CODE OF ETHICS AND SUPPLIERS' CODE OF CONDUCT

Enento Board of Directors approved the Code of Ethics for the first time in 2015. The latest update is from December 2024. In addition, the Code of Ethics covers anti-corruption and anti-bribery matters. From 2023, Enento has a complimentary Code of Conduct targeted for our suppliers.

We require that all our suppliers and subcontractors are committed to following our Suppliers' Code of Conduct and sign it when entering into cooperation with us. Enento works against anti-corruption

and promotes open competition in the market. We have not defined any significant risks related to corruption identified through our risk assessment.

Our suppliers and employees should respect the protection of internationally proclaimed human rights as defined by the UN Guiding Principles on Business and Human Rights and the UN Global Compact. Our suppliers are expected to comply with the UK Modern Slavery Act. The policy requires our partners to have a policy for corporate sustainability on their own, demonstrate how they work proactively with sustainability and human rights due diligence by being able to present a sustainability review or equivalent, monitor and reduce its environmental impact and prevent criminal activity, e.g. bribery and money laundering among other things.

We work closely with all partners of value chain and evaluate all new partners from a due diligence and a risk perspective in line with our company values and Code of Ethics. The suppliers are selected from our needs. When the needs occur, we launch a competitive request for proposal (RFP) based upon selection criteria specific for that need. The criteria are listed in our Procurement checklist and codified in our yearly updated Procurement policy. To all new contracts we attach the Suppliers' Code of Conduct.

To uphold the code, we apply our sustainability risk assessment model to identify the sustainability risks among our suppliers and follow up the supplier compliance to the Suppliers' Code of Conduct in our Vendor Management Programs. These programs are the structured way of screening our key vendors in making risk evaluations, setting and following up governance structures and aiming to streamline commercial terms and conditions of the market supply.

### WHISTLEBLOWING POLICY

In accordance with the regulatory requirements regarding whistleblowing, we provide an anonymous reporting channel maintained by a third party to all our employees through our intranet. The Whistleblowing policy provides the framework for internal investigations regarding reporting misconduct or inappropriate or illegal behavior. The main purpose is to ensure discreet, safe and unbiased investigation of reports and to address the reported misconduct if the reports are considered correct. The policy aims to encourage our employees to bring forward openly any misconduct they encounter with their managers, or other leadership of the company. In addition, if employees feel that they are not able to report such suspicions of misconduct, or any actions not in line with our ethics guidelines expressed in our Code of Ethics personally, they have the possibility to use the anonymous reporting channel.

Suspected misconducts of the Code of Ethics and Suppliers' Code of Conduct can be reported by our employees, customers and suppliers via a whistleblowing channel anonymously. No corruption or bribery cases or other violations related to unethical business practices were reported in 2025. Enento was not part of any legal actions performed for anti-competitive behavior, anti-trust and monopoly practices.

There are no specific targets or indicators disclosed for anti-corruption, but the company follows suspended misconduct of the Code of Ethics.

### THE CODE OF ETHICS STATES A POSITION OF:

#### Ethics for business:

1. Compliance with legislation, rules and instructions
2. Impartiality and objectivity
3. Data security, privacy and confidentiality
4. Human rights, labor and anti-corruption
5. Enento's position in society and markets.

#### Ethics for employer and employees:

1. Prohibition of discrimination, requirement for equality
2. Knowledge sharing, openness, transparency
3. Responsibility and obligations
4. Protection of rights and property
5. Participation in social media.



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