Sustainability Report

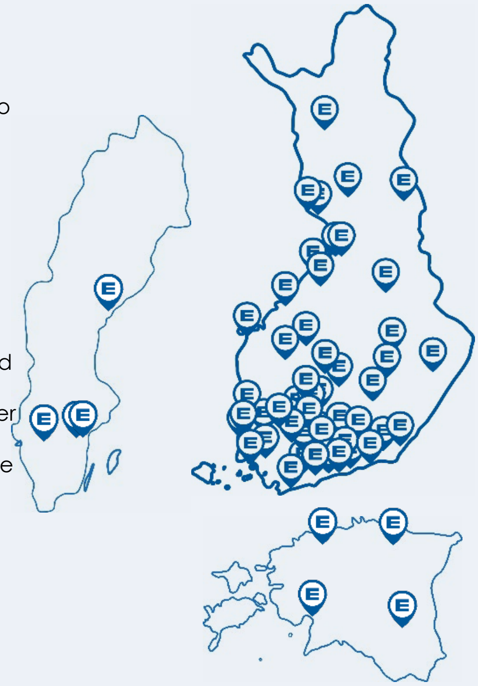
2025

17 June 2026

Foreword

At Etra, sustainability means a long-term, honest and practical way of doing business. We believe that sustainable success is built on people, trust and expertise, the same foundations on which Etra has been built for decades. We are part of the Finnish family-owned Etola Group, which has operated responsibly since 1932. Long-term ownership, accountability and the commitment to building a sustainable business from one generation to the next have been the basis of success for both Etola Group and Etra Oy from the very beginning. For us, sustainability is not a separate initiative or an external requirement, but an essential part of our daily operations, decision-making and corporate culture.

For us, the most important aspects of sustainability are concrete actions and realistic targets. We want to focus on areas where we can genuinely have an impact and where implementation can also be measured and monitored transparently. We do not believe in targets for which there is no credible path to achievement. Therefore, our sustainability program is based on practical measures, step-by-step development and fact-based decision-making. In our view, sustainability is only credible when targets can also be achieved. We aim to develop our operations in a long-term manner that withstands time, a changing operating environment and the expectations of future generations.



Our strongest competitive advantage is our people. Competent, committed and mutually respectful employees form the foundation of everything we do. We aim to build a work environment where everyone can succeed, develop and find their work meaningful. Good leadership, safe working environment and open interaction are not separate sustainability initiatives, but part of everyday life. We believe that a well-functioning work community is also reflected in better customer service, high quality and long-term partnerships. Trust is built between people, and that is why we invest in leadership, skills development and a culture in which everyone can feel valued.

Trust is also reflected in the way we conduct business. We want to be a stable and responsible partner for our customers, one that keeps its promises and operates transparently in all situations. In our view, long-term customer and supplier relationships are proof that responsible business practices are built on everyday actions, honesty and cooperation. We systematically develop the sustainability in our value chain and ensure that shared ethical principles are followed throughout the entire supply chain.

In environmental sustainability, we focus on impactful and practical solutions. We develop energy efficiency, recycling, logistics and circular economy solutions step-by-step and in a long-term manner. At the same time, we build capabilities to respond to future reporting and climate requirements in a realistic and commercially sustainable way. We believe that sustainability should be developed systematically, but also honestly, without exaggerations and without the need to promise more than can be practically delivered.

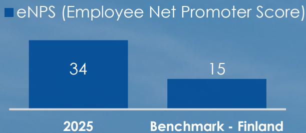
In this report, we have compiled our sustainability priorities, targets, metrics and development programs, as well as the concrete actions through which we build sustainability in practice. In addition to describing our current state, the report also outlines the direction in which we aim to develop our operations in the long-term together with our employees, customers and partners. We want to continue to be a company that customers, employees and partners can trust, a company that takes responsibility through actions, not just promises.

Mika Arvaja
CEO
Etra Oy

Sustainability Metrics

ETRA

Employee Satisfaction

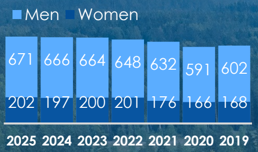


How likely are employees to recommend Etra as a workplace?

Benchmark = All Finnish companies on the platform. Excellent score = 40+

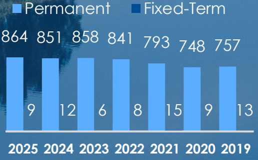
Combined score of questions correlating with wellbeing and engagement in the employee satisfaction survey

Gender Distribution

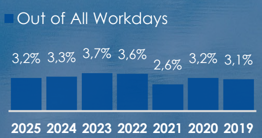


Average Age

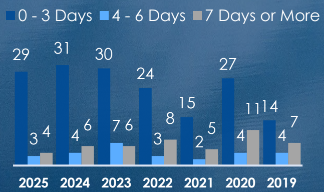
Employment Type



Absences due to Sickness



Number of Incidents & Days of Absence



Incidents during commuting or business trips are excluded from the figures

Lost Time Incident Rate

/ 1 000 000 Working hours

LTI1 = Incidents that caused one or more days of absence

LTI0 = Incidents that did not cause any days of absence

Logistics Center

Packaging Materials

2025	2024	2023	2022	2021	2020	
98 +22%	80 -8%	87 -5%	92 +5%	88 +13%	78 +11%	Cardboard (t)
32 +7%	30 -15%	35 +2%	34 +9%	31 +41%	22 -34%	Plastic (t)
8 +35%	6 +47%	4 -35%	6 -10%	7 +3%	7 +60%	Paper (t)
7 +27%	5 -0%	5 -16%	6 +22%	5 +9%	5 -33%	Tape & Labels (t)
75 +13%	67 -10	74 -7%	80 0%	80 +10%	73 -5%	Tonnes / 1 Million Delivery Lines
64.7%	64.8%	-	-	-	-	Recycled Material

The increase in packaging material usage in 2025 was mainly driven by the introduction of new picking and packing automation as well as plastic-free packaging solutions. Figures have been rounded up to whole numbers.

Waste

2025	2024	2023	2022	2021	2020	
49.7%	41.6%	43.9%	42.3%	35.5%	30.8%	Recycling Rate
99.5%	100%	100%	100%	100%	100%	Recovery Rate
441	398	410	366	388	340	Total Weight (t)

2024 recycling rate has been recalculated

District Heating

2025	2024	2023	2022	2021	2020	
878	1101	1103	990	1044	808	Total Consumption (MWh)
1.69	2.65	2.66	2.39	2.52	1.95	Total Consumption (kWh/m³)

Etra Logistics Center expansion completed in 2025 is equipped with geothermal heating system which provides additional heat to the existing section which is heated by district heating.

Electricity

2025	2024	2023	2022	2021	2020	
2335	2042	1685	1579	1568	1515	Total Consumption (MWh)
4.48	4.92	4.06	3.80	3.78	3.65	Total Consumption (kWh/m³)
518	509	541	332	303	361	Generated with Solar Panels (MWh)
469	509	541	332	303	361	Self-Consumed Solar Power (MWh)
20%	25%	32%	21%	19%	24%	Share of Solar Power out of Total Consumption (%)

The increase in total consumption is attributable to the Logistics Center expansion construction work in 2024-2025 as well as start of operation in 2025.

Company

Freight

2025	2024	2023	2022	
1921	1359	1123	1158	Carbon Footprint (t CO_2e, WtW)

Emissions increased in 2024 due to primary freight partner's updated calculation model. Results are not comparable with previous years.

2025 figure covers 92.68% of transports for which Etra bears the costs.

Waste

2025	2024	
57.7%	50.3%	Recycling Rate
99.7%	97.8%	Recovery Rate
2.2%	2.2%	Share of Hazardous Waste
1269	1086	Total Amount (t)

2024 figures have been recalculated

District Heating

2025	2024	2023	2022	2021	
6870	8739	8761	7579	7893	Total Consumption (MWh)

The calculation methodology was refined in 2025. District heating consumption was allocated to all companies operating in the properties, and Etra's share of the consumption was extracted.

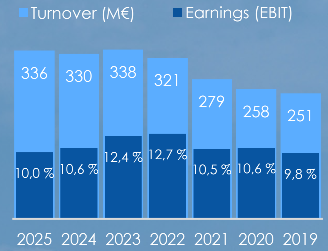
Electricity

2025	2024	2023	2022	2021	
8520	7429	7405	6497	6117	Total Consumption (MWh)
96.2%	95.7%	94.7%	90.4%	90.3%	Produced using renewable methods
828	816	864	662		Generated by Solar Panels (MWh)
724	676	864	662		Self-Consumed Solar Power (MWh)
8.5%	9.1%	11.7%	10.2%		Self-Consumption rate of solar power as a share of total consumption (%)

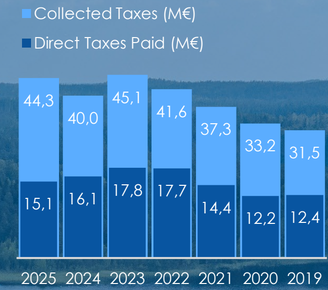
Etra OnSite locations on customer premises are excluded from total consumption.

Calculation methodology for renewable electricity was refined in 2025. Electricity must be generated by Etra owned solar panels or purchased with a guarantee of origin for renewable electricity. Nuclear power is classified as non-renewable.

Turnover & Earnings



Tax Footprint



Purchasing

Purchases from Domestic Suppliers (%)

2025	2024	2023	2022	2021	2020	
63.7	63.9	64.0	59.8	61.1	59.9	Logistics Center
94.0	94.8	95.6	95.6	95.6	96.3	Megacenters
46.3	44.8	46.7	41.0	41.9	44.4	Production
73.6	74.3	74.8	71.2	74.5	72.5	Total

Duration of Supplier Relationships

2025	2024	2023	2022	2021	2020	
94.7	93.3	92.9	92.7	94.5	90.4	Over 6 years (%)
2538	2514	2460	2516	2411	2452	Active Suppliers

Carbon Footprint

ETRA

	2025	2024	2023	2022	2021
Total Emissions (t CO_2e) Scope 1 & 2	**1560**	**1445**	**1156**	**1440**	**1124**
Emission Intensity (t CO_2e/ M€ Turnover)	4.6	4.4	3.4	4.5	4.0
Emission Intensity(t CO_2e / Employee)	1.8	1.7	1.3	1.7	1.4
Total Emissions (t CO_2e) Scope 1, 2 & 3	**132 703**	**11 009**	**13 360**	**13 900**	**9490**
Emission Intensity (t CO_2e/ M€ Turnover)	395.0	33.4	39.5	43.3	34.2
Emission Intensity (t CO_2e / Employee)	152.0	12.8	15.7	16.4	11.9

Emission Source	2025		2024		2023		2022		2021	
Vehicles	1076	0.8%	689	6.3%	329	2.5%	388	2.8%	347	3.7%
Scope 1: Total Emissions	**1076**	0.8%	**689**	6.3%	**329**	**2.5%**	**388**	**2.8%**	**367**	**3.9%**
Purchased Electricity *(Location-Based)*	259	0.2%	-	-	478		-	-	-	-
Purchased Electricity *(Market-Based)*	139	0.1%	210	1.9%	160	1.2%	265	1.9%	56	0.5%
Purchased Heating *(Location-Based)*	502	0.4%	-	-	689	5.2%	-	-	-	-
Purchased Heating *(Market-Based)*	345	0.3%	546	5.0%	667	5.0%	787	5.7%	701	7.4%
Scope 2: Total Emissions *(Location-Based)*	**760**	0.6%	**-**	-	**1167**	**8.7%**	**-**	**-**	**-**	**-**
Scope 2: Total Emissions *(Market-Based)*	**484**	0.4%	**756**	6.9%	**827**	**6.2%**	**1052**	**7.6%**	**757**	**7.9%**
Category 1. Purchased Goods & Services	122 471	92.1%	5483	49.8%	8649	64.7%	9362	67.4%	6450	68.0%
Category 2. Capital Goods	4937	3.7%	1737	15.8%	76	0.6%	-	-	-	-
Category 3. Fuel & Energy Related Activities	725	0.6%	751	6.8%	353	2.6%	337	2.4%	95	1.0%
Category 4. Transportation & Distribution (Upstream)	1921	1.4%	1359	12.3%	1123	8.4%	1158	8.3%	665	7.0%
Category 5. Waste & Water	8	<0.1%	66	0.6%	338	2.5%	311	2.2%	169	1.8%
Category 6. Business Travel	205	0.2%	63	0.6%	780	5.8%	485	3.5%	989	10.4%
Category 7. Commuting	729	0.5%	98	0.9%	874	6.5%	808	5.8%	-	-
Category 8. Leased Assets (Upstream)	-	-	9	0.1%	10	0.1%	-	-	-	-
Category 9. Transportation & Distribution (Downstream)	48	<0.1%								
Category 10. Processing of Sold Products	-	-								
Category 11. Use of Sold Products	-	-								
Category 12. End-of-Life Treatment of Sold Products	101	<0.1%								
Category 13. Leased Assets (Downstream)	-	-								
Category 14. Franchises	-	-								
Category 15. Investments	-	-								
Scope 3: Total Emissions	**131 145**	98.6%	**9564**	86.9%	**12203**	91.2%	**12461**	89.6%	**8368**	88.2%
Total *(Location-Based)*	**132 980**	t CO_2e	**-**	t CO_2e	**13700**	t CO_2e	**-**	t CO_2e	**-**	t CO_2e
Total *(Market-Based)*	**132 703**	t CO_2e	**11009**	t CO_2e	**13360**	t CO_2e	**13900**	t CO_2e	**9490**	t CO_2e

<u>The 2025 emissions calculation includes major changes and is not comparable to previous years.</u> 2025 figures cover more comprehensively the organization's material emission sources in accordance with the principles of the Greenhouse Gas Protocol Standard. The calculation has been carried out using a reporting platform and the most appropriate emission factors for each emission source have been selected from internationally recognized emission factor databases.

Etra has selected 2022 as the base year for the emissions reduction targets. 2022 emissions will be recalculated retrospectively.

The calculation covers Etra Oy operations in Finland.

Calculation Methodology

Scope 1

The calculation includes fuel consumption of logistics vehicles owned by Etra, kilometers driven with company cars, and natural gas and pellets used in company properties. Fuel consumption data for logistics vehicles has been obtained from fuel card usage reports, which specify fuel types. Kilometers driven with company cars have been collected through an employee survey.

Scope 2

The calculation includes purchased electricity and heating energy. Consumption data has been obtained from a centralized energy management system as well as invoices from electricity and heating providers. In specific cases concerning leased premises, energy consumption has been estimated based on floor area.

Location-based emissions for purchased electricity have been calculated using the national average emission factor for electricity production. In the market-based calculation, electricity purchases verified with guarantees of origin have been treated as zero-emission, while for other purchases, the national residual mix emission factor has been used.

Location-based emissions for purchased district heating have been calculated using the national average emission factor for district heating production. For market-based emissions, a district heating emissions calculator maintained by Finnish Energy (Energiateollisuus ry) has been used.

Scope 3

Category 1: Purchased Goods & Services
The calculation includes purchased goods, services, raw materials used in Etra Oy Production, and packaging materials. Emissions from purchased goods have primarily been calculated using supplier-specific emission factors, and where unavailable, using spend-based emission factors. Emissions from raw materials and packaging materials have been calculated based on material type and weight. Services have been classified according to accounting descriptions and calculated using spend-based emission factors.

Category 2. Capital Goods
The calculation includes assets capitalized during the reporting period. Incomplete additions are accounted for in the reporting period in which they are capitalized. Capital goods additions have been calculated using spend-based emission factors based on their financial accounting categories.

Category 3: Fuel- and Energy-related Activities
The calculation includes emissions from upstream activities in the value chain of fuels and total energy consumption included in Scope 1 and Scope 2, as well as transmission and distribution losses.

Category 4: Transportation & Distribution (Upstream)
The calculation includes well-to-wheel (WtW) emissions reported by transport companies for upstream transportation and distribution.

Category 5: Waste & Water
The calculation includes emissions arising from collected waste amounts reported by waste management companies. Emissions have been calculated by linking the types of waste to corresponding emission factors.

Category 6: Business Travel
The calculation includes financial accounting categories related to business travel. Emissions have been calculated either using spend-based methods on account level or based on total kilometers travelled by vehicles. The distribution of vehicle energy sources is estimated from employee survey results.

Category 7: Employee Commuting
The calculation is based on an employee commuting survey, including typical commuting distance, mode of transport, energy source, and share of workdays spent working remotely. Results have been extrapolated to cover the total number of employees.

Category 9: Transportation & Distribution (Downstream)
The calculation includes deliveries from Etra Oy sites to customers where Etra is not the freight carrier and freight costs are not paid by Etra. The calculation is based on delivery terms and distances between shipping and delivery locations, considering different transport methods.

Category 12: End-of-Life Treatment of Sold Products
The calculation has been carried out by classifying sold products into waste types generated at their end-of-life and linking these waste types to corresponding emission factors.

A good working atmosphere and mutual respect are important to us at Etra. People tend to stay with us for a long time. Many of our employees have built long careers with us, as their skills, roles, and responsibilities have grown over time. Smooth day-to-day work, trust, and a great team keep people here.

Employee Satisfaction Survey

The most significant update in 2025 was the introduction of a new employee satisfaction survey, which provides a significantly more comprehensive way to measure and develop employee wellbeing. The interactive platform allows employees to view their own results and track their development, while supervisors receive feedback on the strengths and development areas of the teams which they oversee.

The survey consists of questions based on scientific research, covering the key dimensions of wellbeing and engagement. In addition, specific focus areas important to Etra have been incorporated. The survey also allows benchmarking against other Finnish companies using the same survey platform.

In addition to numerical ratings, employees can provide anonymous open feedback in regard to each question. Supervisors can view the feedback and respond while the identity of the respondent stays unknown. This allows for dialogue on topics that might otherwise be difficult to raise.

The response rate for the 2025 survey was 87%. The overall wellbeing score at Etra on a scale of 1–5 was 3.8, and the employee Net Promoter Score (eNPS) was +34, which is significantly above the average in relation to other Finnish companies on the platform

Based on the survey, our strengths include strong team spirit and collegial support, trust-based relationships with supervisors, and meaningful work and participation. Tools and the working environment are generally in good condition.

The most important areas for development were feedback and communication. Our employees would like to receive more feedback and recognition, as well as health and recovery (particularly sleep and stress management), the ability to influence one's own work, and the need for regular discussions about personal development.

Our new employee satisfaction survey integrates Etra leadership principles into wellbeing assessment and helps develop supervisors' ability to respond to employee feedback in line with our values.

Training & Development

In 2025, Etra continued to implement well-established training practices for its personnel. We invest in continuous learning and employee development through, for example, Etra Academy online courses, leadership and sales training, as well as product training.

Sales training LIVE days were continued, and in addition, a new initiative called "Sales Quarter" was launched. This format shares updates and best practices in sales directly from the field with the entire sales organization. The objective is to make sales practices more familiar, put faces to Etra sales personnel, and create opportunities for discussion and questions related to sales.

An online training on current topics such as KYC (Know Your Customer) and sanctions was also provided for sales personnel.

Every new supervisor completes a one-day "Fundamentals of Etra Leadership" training and participates in annual leadership training sessions. In our regular leadership training, we encourage supervisors to build trust-based relationships with employees, where discussing difficult topics is a natural part of everyday work.

The theme of Etra annual leadership training in 2025 was appreciation, managing working ability, and addressing issues within the workplace. The primary coach for the day was Pekka Tölli, whose book 'Minä näen sinut – Arvostuksen psykologiaa' ('I See You – The Psychology of Appreciation') was added to Etra employee library.

Use of Artificial Intelligence at Etola Group

Artificial intelligence and its rapid development have also become a significant area in the development of Etola Group business operations.

The use of AI can be divided into two complementary areas: AI integrated into business systems and AI used by employees in their daily work.

In both areas, our objective is to improve efficiency, quality of work, and the responsible use of data in line with the Group's values.

The constantly changing global landscape highlights the importance of a responsible value chain. Geopolitical risks, climate change, and regulation increase the need for a value chain that is reliable, transparent, and responsible.

At Etra, responsible sourcing means having a genuine understanding of our value chain and its suppliers. We identify and manage the environmental and social impacts associated with our value chain and work continuously with our suppliers to promote sustainable and responsible practices.

The development of our responsible value chain is also based on strengthening data availability and assessment. We leverage the data we collect on our suppliers to proactively identify impacts within our value chain and to meet regulatory and stakeholder requirements.

Our responsible value chain supports business continuity, risk management, and trust-building with our stakeholders. We require our suppliers to commit to our responsible practices, and our objective is to further develop the sustainability of our value chain by emphasizing long-term collaboration, openness, and transparent business practices.

Adeona SIM System

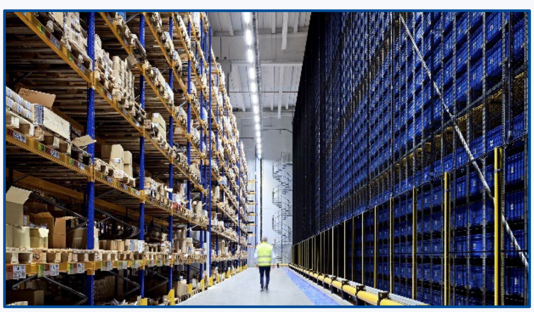
Our customers trust the quality and responsibility of our products and services. Our ambition is to be a reliable and responsible industrial partner. To support this, we utilize the Adeona SIM system (Supplier Information Management) in our operations. The SIM system enables transparent presentation of value-chain sustainability, as well as its continuous assessment and development.

The SIM system supports supplier-specific documentation: in line with our sourcing strategy, we store procurement agreements, supplier audits and assessments, certificates and standards, as well as compliance information in the system.

Through the SIM system, we monitor the overall status of supplier collaboration, as well as the coverage, validity, and expiration of our contracts.

adeona

Supply Chain Audits



We audit our suppliers in accordance with our audit plan, with particular focus on suppliers classified as higher risk. Our objective is to audit 50% of total procurement spend and 90% of suppliers in high-risk countries by 2030.

Our supplier audits are primarily carried out by our own personnel. When necessary, we utilize carefully selected, high-quality third-party auditors for support. In audits conducted by Etra, responsibility lies with our designated personnel trained in auditing, ensuring a strong focus on quality and responsibility. Third-party audits support us particularly in the assessment of social responsibility.

We have developed our supplier self-assessment questionnaire for audits to better align with our objectives and requirements for value chain responsibility. The questionnaire supports the collection of sustainability data and serves as a tool for monitoring the evaluation and development of supplier performance.

Compliance Information Management

As part of our sustainability efforts, we have developed our processes for collecting and reporting regulatory compliance information. We recognize the growing need for the availability of sustainability-related data for our products and aim to take a proactive role in data collection, ensuring we are prepared to provide our customers with timely and accurate information.

By further developing the assessment of our responsible value chain, we also actively collect information on our suppliers' sustainability certifications, ensuring alignment between our suppliers' responsible practices and our own sustainability efforts.

In 2025, we expanded the documentation of compliance-related information in our value chain. We initiated the development of our suppliers' annual audit processes by incorporating the collection of sustainability certifications and compliance information into the audit process. Our objective is to implement this practice during 2026.

EcoVadis Silver Medal

In 2026, Etra was awarded the EcoVadis Silver Medal in recognition of our sustainability performance.

EcoVadis is an internationally recognized sustainability rating platform that assesses and compares companies' environmental, social, and ethical performance. It provides an independent and highly comprehensive evaluation of corporate sustainability practices.

We significantly improved our performance compared to 2025, achieving a total score of 76/100. This places Etra among the top 9% of all companies assessed by EcoVadis over the past 12 months.

The result was strong, and the Gold Medal that is awarded to the top 5% of companies was within reach. We have set the Gold Medal as our target for 2027.

Medal	Bronze	Silver	Gold
Ranking	Top 31%	Top 9%	Top 5%
Overall Score	61	76	~78
Environment	63	81	
Labor & Human Rights	65	73	
Ethics	49	74	
Sustainable Procurement	49	76	

Sustainability in Etola Group

In addition to investments, projects, and ongoing sustainability initiatives, preparatory measures for the statutory Group sustainability report have been emphasized in the sustainability work of the Etola Group. A key development has been the implementation of a centralized reporting system, which Group companies are adopting in a phased manner. In addition to Group-level reporting, the system supports business planning and performance monitoring at subsidiary level.

At the beginning of the year, Etola Group also published its Code of Conduct, which defines the Group's shared values and ways of working, and supports sustainable decision-making. This framework includes an online training program for Etola employees and a Supplier Code of Conduct, with completion and commitment actively monitored.

As part of the sustainability work, an Etola ESG team has been established to take responsibility for the upcoming statutory Group sustainability report and to advance sustainability across the Group. In addition, the team prepares Group-wide policies and supports subsidiaries in developing calculation and reporting processes, as well as in projects promoting sustainable business practices.

Certificates

Over the past decade, we have systematically acquired the key management system certifications in our industry and expanded them to our operations in Sweden and Estonia.

In 2026, we will apply for AQAP certification to achieve NATO compatibility for production operations in Finland, and in 2027 we will certify the ISO 14001 Environmental Management System in Sweden.

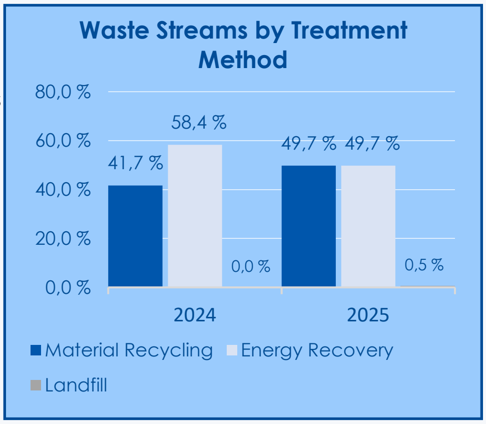
Development of Waste Management at Etra Logistics Center

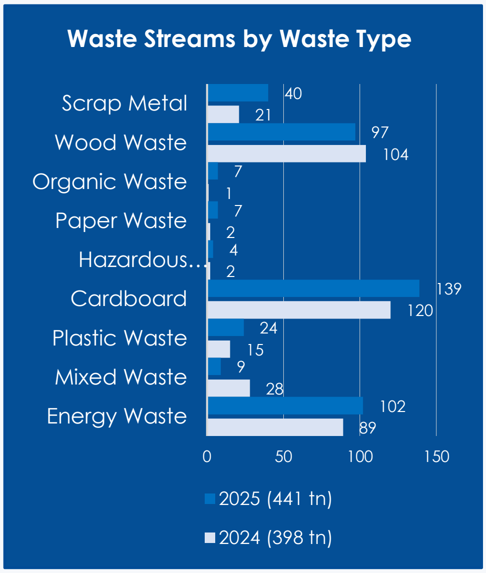
Sorting waste is a key for reducing environmental impacts and promoting the circular economy. At Etra Logistics Center, it was observed that significant amounts of recyclable materials were mixed with energy and mixed waste, which weakened the recycling rate and increased waste management costs.

In 2024, a waste management development project was launched at the logistics center to address tightening legislation, recycling targets, and our own sustainability targets. The aim of the project was to improve material recycling and control waste management costs.

Waste management was improved by introducing separate collection for plastic packaging waste, redirecting waste fractions previously disposed of as mixed waste to recycling, and improving sorting possibilities. To support sorting, labels in accordance with the Nordic waste pictogram system were introduced.

These measures improved sorting efficiency and significantly increased the recycling rate, although there remains considerable potential for further development in material recycling.





Emissions of Products & Services

Due to the nature of our operations, the majority of our carbon footprint is generated from purchased goods and services. Manufacturing of products, transportation, and packaging constitute a significant share of the environmental impact. We recognize this as a key challenge and an area for development in our sustainability work.

We calculate the emissions of our products using spend-based GWP100 emission factors based on the EXIOBASE database. This method estimates lifecycle emissions of products based on averages and covers production, manufacturing, packaging, and transportation up to the customer's gate. The calculation takes into account the product group as well as the country of origin, improving regional accuracy.

We recognize the limitations of spend-based emission calculations. The method limits our ability to provide our customers with the most precise and detailed emissions data to support procurement decisions.

Emission calculations conducted by the original manufacturer of the products provide the most accurate emission factors available. We are committed to obtaining this data from our value chain and are actively working on this project.

Life Cycle of the Etrabox

Since 2011, the Etrabox has been our reusable packaging and logistics solution. Each year, approximately 350,000 Etraboxes are used to transport shipments to stores and to our customers' service stock locations.

Manufactured from recycled material by the Group company Okartek, Etraboxes are designed for long-term use. Some of the Etraboxes that were introduced in 2011 are still actively in circulation. Damaged Etraboxes are directed to waste management processes, where they are utilized as raw material for new plastic products.

The system reduces the need for packaging materials throughout the supply chain by providing a durable and reusable transport solution. It minimizes packaging waste, enables returns without repackaging, improves logistics efficiency, and strongly supports the development of automation and sustainability.

Sustainability Targets

ETRA

Subject	KPI	Goal 2030	UN SDG
People & Competence			
Orientation provides new employees with the capabilities to succeed in their work from the very beginning.	Completion rate of orientation during the probation period	100% of new employees	4, 8
Online courses support continuous learning and ensure that everyone has up-to-date competence	Completion of selected online courses supporting daily work in Etra Academy	100% annually	4, 8
Safe working environment ensures wellbeing and enables success in everyday work.	LTI1 = Workplace accidents causing at least one day of absence	LTI1 < 10	3, 8
Investing in wellbeing reduces absences and supports smooth work and coping at work.	Sick leave rate	< 4%	3, 8
Employee **experience of appreciation and meaningful work** is a key factor in building Etra's culture and competitiveness.	eNPS (Employee Net Promoter Score)	eNPS ≥ 40	3, 8
Continuous dialogue supports development at work, performance, and clarity of goals.	Completion rate of development discussions	> 95% of all employees	4, 8
High-quality supervisory work supports wellbeing, motivation, and daily success.	Annual leadership training for supervisors	100% of all supervisors	3, 8, 16
Positive employee experience reduces turnover and strengthens long-term commitment.	Voluntary turnover	Decreasing trend	3, 8
Value Chain			
Shared sustainability principles ensure that all suppliers operate in accordance with the values and principles of Etra and Etola Group	Approval of the Etola Supplier Code of Conduct	100% of suppliers (>15 000 € annual purchases)	8, 12
Auditing risk-based suppliers identifies development needs and ensures **responsible practices throughout the supply chain**	Coverage of completed audits as a share of total procurement spend (>50 000 € annual purchases)	50% of total spend 90% of high-risk countries	8, 12, 16
Transparent sustainability reporting improves visibility and supports the **development of supplier responsibility.**	Coverage of sustainability assessment tools used by suppliers and approved by Etra (e.g. EcoVadis) as a share of total procurement spend	50% of total spend	12, 17
Clear rules for collaboration create a strong foundation for responsible and long-term partnerships from the outset.	Share of supplier agreements which include sustainability requirements	100%	12, 16
Long-term and reliable supplier relationships reduce risks and strengthen business continuity.	Duration of supplier relationships	Supplier relationships over 6 years >90% of total procurement spend	8, 17
Regular risk assessments ensure that value chain challenges can be addressed proactively and transparently.	Supplier and risk-category assessment	Conducted annually	12, 16
Good Governance			
Internal audits support continuous improvement and ensure that processes operate in accordance with regulations, standards, and our own objectives.	Review of internal audit reports	All corrective actions completed	8, 16
Information security management protects customer, personnel, and business information and strengthens stakeholder trust.	Number of serious information security incidents	0 serious incidents	8, 16
Ethical business practices create a safe and transparent operating environment and prevent misconduct.	Etola Code of Good Business Conduct –training completion rate	100% of employees	8, 16
Standardized operations ensure quality, safety, and continuous improvement of processes.	Maintenance of ISO systems	Continuous maintenance of certifications	16
External EcoVadis assessment supports development and strengthens customer trust in supply chain responsibility.	Etra Score and Medal	Continuous improvement of the EcoVadis score	12, 17
Environment & Natural Resources			
Improve the sorting and recycling of our waste streams to increase material utilization and reduce environmental impact.	Recycling rate	70%	12, 13, 15
Enhance our waste management processes and reduce mixed waste, which lowers costs and improves resource efficiency.	Waste management costs / tonne / turnover	10% reduction / tonne / turnover Base year: 2022	12, 13
Improve energy efficiency in our warehouses and properties to reduce consumption and lower emissions.	Energy consumption in relation to indoor volume	Decreasing trend	7
Renew our vehicle fleet towards lower emissions by systematically increasing the share of electric and hybrid vehicles.	Share of electric vehicles among new company cars	70% of new company cars	13
Expand our circular economy solutions and offer the Etra 2Hand service as part of established operating models to reduce environmental impact for customers.	Adoption of the Etra 2Hand service	Established service in regular use	12
Reduce the amount of packaging materials and shift to lighter, recyclable alternatives, improving resource efficiency and reducing waste.	Use of packaging material (tonnes / one million delivery lines)	Decreasing trend, -3% / year	12
Ensure that our emissions reporting is up to date, transparent, and compliant with ESRS requirements, supporting **reliable decision-making.**	Calculation and reporting of Scopes 1–3 emissions in accordance with the ESRS standards. Absolute and relative emissions reductions. Scope 1 & 2: tonnes CO_2e Scope 3 Category 1: Purchased goods and services (tonnes CO_2e / revenue MEUR) Scope 3 Categories 2–8: tonnes CO_2e	Scope 1 & 2: -30% Scope 3: -20% Base year: 2022	13

Sustainable Development Goals (SDGs) are part of the United Nations' 2030 Agenda for Sustainable Development. Etra's sustainability program and business-relevant goals have been selected based on a materiality analysis. Source: United Nations Sustainable Development Goals (https://www.un.org/sustainabledevelopment). "The content of this publication has not been approved by the United Nations and does not reflect the views of the United Nations or its officials or Member State."