

# ESRS index sustainability report 2025

## General disclosures

Disclosure Requirement		Page number	Additional information
<b>ESRS 2</b>			
BP-1	General basis for preparation of sustainability statements	56	
BP-2	Disclosures in relation to specific circumstances	75	
GOV-1	The role of the administrative, management and supervisory bodies	56	
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	56	
GOV-3	Integration of sustainability-related performance in incentive schemes	57	
GOV-4	Statement on due diligence	57	
GOV-5	Risk management and internal controls over sustainability reporting	57	
SBM-1	Strategy, business model and value chain	57	
SBM-2	Interests and views of stakeholders	60	
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	58-59	
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	58	
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	berner.fi	

## Environmental information

Disclosure Requirement		Page number	Additional information
<b>ESRS E1</b>			
<b>Climate change</b>			
ESRS 2, GOV-3	Integration of sustainability-related performance in incentive schemes	57	
E1-1	Transition plan for climate change mitigation+B23:B33	67-68	Transition plan described on pages 67–68. Assessment of locked-in emissions and an overall picture of climate investments are missing. The Group does not fall within the scope of the CSRD and does not report EU Taxonomy indicators.
ESRS 2, SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	66-67	Material impacts, risks and opportunities are described on pages 66-67
ESRS 2, IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	58-59	Process for the materiality assessment for all standards is described on pages 58 and 59.
E1-2	Policies related to climate change mitigation and adaptation	69	Mitigation policies and operating principles described on page 69. A breakdown of policy coverage is missing.
E1-3	Actions and resources in relation to climate change policies	69-72	Actions described on pages 69–72. Quantification of emission reduction impacts from value chain measures and an overall breakdown of climate investments are missing.
E1-4	Targets related to climate change mitigation and adaptation	72-74	SBTi targets and progress monitoring described on pages 72–74. Underlying assumptions for the targets, methodology description, and adaptation targets are missing.
E1-5	Energy consumption and mix	76, 80-81	
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	77	
E1-7	GHG removals and GHG mitigation projects financed through carbon credits		No GHG removal projects have been implemented, and no carbon credits have been purchased during the reporting period.
E1-8	Internal carbon pricing		Internal carbon pricing is not applied.
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	66	Physical risks and transition risks described qualitatively on page 66. Quantification of financial impacts is missing.

## Environmental information

Disclosure Requirement		Page number	Additional information
<b>ESRS E2</b>	<b>Pollution</b>		
ESRS 2, IRO-1	Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	58-59	Process for the materiality assessment for all standards is described on pages 58 and 59.
E2-1	Policies related to pollution	84-85	
E2-2	Actions and resources related to pollution	85-88	
E2-3	Targets related to pollution	82	Partially reported
E2-4	Pollution of air, water and soil	84-85	Partially reported
E2-5	Substances of concern and substances of very high concern	86-87	Partially reported
E2-6	Anticipated financial effects from pollution-related impacts, risks and opportunities	88-89	Partially reported in section Financial effects
<b>ESRS E3</b>	<b>Water</b>		
ESRS 2, IRO-1	Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities	58-59	Process for the materiality assessment for all standards is described on pages 58 and 59.
E3-1	Policies related to water	93	
E3-2	Actions and resources related to water	93	
E3-3	Targets related to water	94-95	
E3-4	Water metrics	96-97	
E3-5	Anticipated financial effects from water and marine resources-related impacts, risks and opportunities		No anticipated financial effects reported.
<b>ESRS E4</b>	<b>Biodiversity and ecosystems</b>		
E4-1	Transition plan and consideration of biodiversity and ecosystems in strategy and business model		There is no transition plan in place.
ESRS 2, SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	98-99	Material impacts, risks and opportunities are described on pages 98-99.
ESRS 2, IRO-1	Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities	58-59	Process for the materiality assessment for all standards is described on pages 58 and 59.
E4-2	Policies related to biodiversity and ecosystems	100-102	
E4-3	Actions and resources related to biodiversity and ecosystems	100	Actions described on page 100.
E4-4	Targets related to biodiversity and ecosystems	102	
E4-5	Impact metrics related to biodiversity and ecosystems change		No impact metrics related to biodiversity and ecosystems change are reported.
E4-6	Anticipated financial effects from biodiversity and ecosystem-related risks and opportunities		No anticipated financial effects reported.
<b>ESRS E5</b>	<b>Resource use and circular economy</b>		
ESRS 2, IRO-1	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	58-59	Process for the materiality assessment for all standards is described on pages 58 and 59.
E5-1	Policies related to resource use and circular economy	105-107	
E5-2	Actions and resources related to resource use and circular economy	107-108	Partially reported. Actions described on pages 107-108
E5-3	Targets related to resource use and circular economy	109	Partially reported
E5-4	Resource inflows	110.112	Partially reported
E5-5	Resource outflows	110.113	Partially reported
E5-6	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities		No anticipated financial effects reported.

## Social information

Disclosure Requirement		Page number	Additional information
<b>ESRS S1</b>	<b>Own workforce</b>		
ESRS 2, SBM-2	Interests and views of stakeholders	60	
ESRS 2, SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	116-118	
S1-1	Policies related to own workforce	117-124	
S1-2	Processes for engaging with own workers and workers' representatives about impacts	120	
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	125-126	
S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	116-118	
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	118	
S1-6	Characteristics of the undertaking's employees	127-128	
S1-7	Characteristics of non-employee workers in the undertaking's own workforce		Not reported.
S1-8	Collective bargaining coverage and social dialogue	130	
S1-9	Diversity metrics	128	
S1-10	Adequate wages	119-120	
S1-11	Social protection		Not reported.
S1-12	Persons with disabilities		Not reported.
S1-13	Training and skills development metrics	130	
S1-14	Health and safety metrics	130	
S1-15	Work-life balance metrics		Not reported.
S1-16	Compensation metrics (pay gap and total compensation)	130	
S1-17	Incidents, complaints and severe human rights impacts	126	
<b>ESRS S2</b>	<b>Workers in the value chain</b>		
ESRS 2, SBM-2	Interests and views of stakeholders	60	
ESRS 2, SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	132-133	
S2-1	Policies related to value chain workers	134-135	
S2-2	Processes for engaging with value chain workers about impacts	134-135	
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	134-135	
S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action	133-135	
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	132	
<b>ESRS S4</b>	<b>Consumers and end-users</b>		
ESRS 2, SBM-2	Interests and views of stakeholders	60	
ESRS 2, SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	138-139	
S4-1	Policies related to consumers and end-users	139-141	
S4-2	Processes for engaging with consumers and end-users about impacts	140-141	
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	140-141	
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	139-141	
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	138	

## Governance information

Disclosure Requirement		Page number	Additional information
<b>ESRS G1</b>	<b>Business conduct</b>		
ESRS 2, GOV-1	The role of the administrative, supervisory and management bodies	56	
ESRS 2, IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	58	
G1-1	Business conduct policies and corporate culture	144-146	
G1-2	Management of relationships with suppliers	147	
G1-3	Prevention and detection of corruption and bribery	145-146	
G1-4	Confirmed incidents of corruption or bribery	146	
G1-6	Payment practices		Not reported