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SUSTAINABILITY STATEMENT

ATRIA PLC'S SUSTAINABILITY STATEMENT 2025

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GENERAL BASIS FOR PREPARATION

General

Atria Plc ("Atria" or the "Group"), together with its subsidiaries, is one of the leading food companies in Northern Europe. The company develops, manufactures, markets and sells fresh foodstuffs and provides services related to them. Our core product categories are fresh meat and consumer-packed meat, poultry products, meat products such as sausages and cold cuts, as well as convenience foods and plant-based products. Atria's customers include consumers, retail trade, the Food Service sector and the food industry.

The Sustainability Statement is published annually as part of the report by the Board of Directors. The reporting period is the same as for financial reporting, i.e. the financial period 1 January 2025–31 December 2025.

General basis for preparation of the sustainability statements

Sustainability reporting covers the parent company Atria Plc and its subsidiaries. The subsidiaries are companies over which the Group has control. The accounting principles are described in more detail in section Notes, IFRS.

In Atria Plc's Sustainability Statement, the primary reporting level is the Group. Key figures for business areas are presented on the metrics required by the ESRS standards. The reporting period is the same as for financial reporting. The reporting principles for the different sustainability matters are presented in the context of each sustainability statement.

The sustainability matters and key figures reported are based on the double materiality analysis updated in 2025, which also takes sustainability impacts into account at the company's upstream and downstream value chain. Based on the double materiality analysis, the reporting requirements of the European Sustainability Reporting Standards (ESRS) relevant to the company's operations, products and stakeholders have been identified. The company does not publish in the Sustainability Statement detailed information relating to intangible assets or innovation outcomes.

Assurance on the Sustainability Statement was conducted by Deloitte Oy (limited assurance). The assurance was conducted in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised).

GOVERNANCE

Supervisory Board

Atria Group's Supervisory Board oversees the company's management, which is the responsibility of the Board of Directors and the CEO, gives instructions to the Board of Directors on matters that are far-reaching or fundamentally important, and gives its opinion to the Annual General Meeting on the financial statements and the auditor's report.

Atria Plc: members of the Supervisory Board and their main occupations 31 December 2025:

- Juho Anttikoski, farmer, beef producer
- Mika Asunmaa, farmer, pork producer
- Jyrki Halonen, farmer, beef producer
- Mika Herrala, farmer, beef producer
- Vesa Isoaho, farmer, pork producer
- Jaakko Isomäki, farmer, beef producer
- Lotta Iso-Tuisku, farmer, piglet and pork producer
- Jussi Joki-Erkkilä, farmer, pork producer
- Jari Kajan, farmer, beef producer
- Ari Lajunen, farmer, beef, dairy farm
- Vesa Lapatto, farmer, beef, dairy farm
- Juha Nikkola, farmer, piglet and pork producer
- Mika Niku, farmer, beef producer
- Ilkka Nykänen, managing director, Itikka Cooperative and Lihakunta
- Ari Pöyhönen, farmer, pork producer
- Suvi Rantala, farmer, chicken producer
- Risto Sairanen, farmer, pork producer
- Ola Sandberg, farmer, beef, suckler cow farm
- Juha Savela, farmer, pork producer
- Pia Uusitalo, farmer, beef producer, dairy farmer

The Supervisory Board has a total of 20 members, of whom three are women and seventeen are men, i.e. women make up 15 per cent of the Supervisory Board's members. None of the members of the Supervisory Board are employed by the Atria Group. All members of the Supervisory Board are dependent on the company, and 45 per cent are independent of the company's significant shareholders. The members of the Supervisory Board have experience in the meat business and various production sectors of the industry. The members represent different geographical areas of Finland based on their places of residence or production sites.

Board of Directors

Atria's Board of Directors is in charge of the company's administration and the appropriate organisation of its operations in accordance with the Limited Liability Companies Act and Atria's Articles of Association. The Board of Directors is the highest authority responsible for the Group's strategy, which also includes sustainability aspects. It approves the Group's strategy, which includes sustainability, as well as the policies guiding the Group's governance, including Atria Code of Conduct.

Atria Plc: members of the Board of Directors and their main occupations on 31 December 2025:

- Mika Joukio, M.Sc., MBA
- Jukka Kaikkonen, farmer, beef producer
- Juha Kiviniemi, farmer, chicken producer
- Nina Kopola, professional board member
- Pasi Korhonen, farmer, beef producer
- Leena Laitinen, Alko Oy, managing director
- Seppo Paavola, farmer, pork producer
- Kjell-Göran Paxal, farmer, piglet and pork producer

In 2025, nine (9) members were elected to the Board of Directors, one of whom resigned during the term due to their professional duties, and thus at the end of 2025, the Board consisted of eight (8) members, of whom 75 per cent were men (6) and 25 per cent were women (2). There is no representation of employees on the Board. Of the Board members, 37.5 per cent are independent of the company and 62.5 per cent are independent of the company's significant shareholders. The members of the Board of Directors together have extensive experience in good governance, international business and management in various sectors, such as the food industry and other industries, retail and different stages of the company's value chain.

To this end, the Board of Directors has confirmed written rules of procedure concerning the duties of the Board, the matters to be dealt with, meeting practices and the decision-making procedure. According to these rules, the Board of Directors supervises and monitors the operations and management of the company and discusses and decides on significant matters related to the company's strategy, investments, organisation and financing. According to the rules of procedure, the Board of Directors monitors and evaluates the effectiveness of the company's internal control and audit as well as risk management systems. The Board of Directors regularly monitors sustainability issues, assesses potential risks, impacts and opportunities, and ensures that the Company complies with all applicable regulations and standards in accordance with due diligence processes. In addition, the Board of Directors monitors and evaluates the Group's financial and sustainability reporting systems, as well as the assurance of the financial statements and sustainability reporting. The Board may use external experts to support decision-making.

The Board of Directors approves Atria's strategic sustainability goals, the implementation of which is the responsibility of the Group's CEO. The implementation of the goals is guided by the Group's sustainability programme. In addition, sustainability has been incorporated in the Group's business strategy, long-term investment plans, as well as risk assessments and annual action plans. In accordance with the Board's rules of procedure, the Group's EVP, Sustainability presents the Board with regular reviews of material sustainability impacts, risks and opportunities, as well as the progress of the sustainability programme at least twice a year. In this way, the Board maintains up-to-date expertise in sustainability matters and ensures that its decision-making supports the company's sustainable value creation in the long term.

The Board of Directors has one committee, the Nomination and Remuneration Committee. The Board of Directors appoints the members of the Committee from among its members in accordance with the Committee's rules of procedure. The Committee has no autonomous decision-making power. The Board of Directors makes decisions on the basis of the Committee's preparations and proposals. The purpose of the Nomination and Remuneration Committee is to prepare the CEO's and Deputy CEO's elections as well as the management's terms of employment, ensure the objectivity of decision-making, enhance the achievement of the company's goals through bonus schemes, increase the company's value and ensure that bonus schemes are transparent and systematic. The aim of the Nomination and Remuneration Committee is also to ensure that the performance bonus systems are linked to the company's strategy and the results achieved. The Chairman of the Nomination and Remuneration Committee is Seppo Paavola and the other members are Pasi Korhonen and Leena Laitinen. Women account for 33% of the members of the Nomination and Remuneration Committee. Of the members, one (33%) is independent of the company and two (67%) are independent of significant shareholders. The inclusion of sustainability-related performance in the company's incentive schemes is described in Note 31 to the consolidated financial statements.

Nomination Committee

The task of the Nomination Committee appointed by Atria Group's Annual General Meeting is to prepare a proposal for the election of the members of the Board of Directors and to prepare a proposal on the remuneration of the members of the Board of Directors and the Supervisory Board. A total of four members were elected to the Nomination Committee in the reporting year, of whom 75 per cent were men and 25 per cent were women:

- Juho Anttikoski, farmer, chair of the Nomination Committee, representative of Itikka Cooperative
- Pasi Korhonen, farmer, representative of Lihakunta
- Ola Sandberg, farmer, representative of Pohjanmaan Liha
- Hanna Kaskela, SVP, Sustainability and Communications, representative of Varma Mutual Pension Insurance Company

None of the members of the Nomination Committee are employed by the Atria Group. 75 per cent of the members of the Nomination Committee are dependent on the company. 25 per cent of the members of the Nomination Committee are dependent on significant shareholders.

Group CEO and Management Team

Atria's CEO is responsible for the implementation of the financial targets and sustainability goals confirmed by the Board of Directors throughout the Group. The Management Team assists the CEO in planning the operations and in operational management. The duties of the Management Team include, among others, preparing strategic plans and putting them into practice, handling significant projects and organisational changes, as well as reviewing and implementing the Group's risk management measures in their respective areas of responsibility.

Members of Atria Plc's management team on 31 December 2025:

Kai Gyllström, CEO
Tomas Back, CFO, Deputy CEO
Mika Ala-Fossi, EVP, Atria Finland
Jarmo Lindholm, EVP, Atria Sweden
Meelis Laande, EVP, Atria Estonia
Lise Østergaard, EVP, Atria Denmark
Jennifer Paatelainen, EVP, Human Resources
Pasi Luostarinen, EVP, Marketing & Market Insight
Merja Leino, EVP, Sustainability
Tauno Perälä, EVP, Group Industrial Operations as of 1 October 2025.

In 2025, Atria's Management Team consisted of ten (10) members, of whom 70 per cent were men (7) and 30 per cent were women (3). The members of the Atria Group Management Team are employed by Atria. The Management Team has extensive experience in international business, good governance and various sectors of the food industry.

Atria Group's Management Team reviews the sustainability goals and the sustainability programme before presenting them to the Board of Directors and monitors the implementation of the adopted measures. The Management Team assesses sustainability-related impacts, risks and opportunities as part of strategic management. Based on the Group's sustainability goals and the sustainability programme, the business areas draw up their own sustainability goals and action plans for their implementation. The Executive Vice Presidents of the business areas are responsible for implementing the goals, and the implementation is monitored both by the business area management teams and by the Atria Group Management Team.

Statement on sustainability due diligence

Key elements of the due diligence process	Items in the Sustainability Statement
a) Integration of due diligence into the governance, strategy and business model	95–97
b) Interaction with affected stakeholders at all key stages of the due diligence process	49–50, 86, 97
c) Identification and evaluation of adverse effects	49–50, 86, 96–97
d) Taking action to combat these adverse effects	49–50, 86, 96–97
e) Monitoring and communicating the performance of these activities	31–32, 97

Risk management and internal controls over sustainability reporting

The responsibility for sustainability reporting lies with the company's financial administration. Sustainability reporting is carried out by financial administration together with the sustainability organisation and other company experts. Sustainability reporting is mainly carried out by experts who specialise in it and in industry standards.

Atria's sustainability reporting follows the common principles and processes defined in Atria's financial reporting, risk management and internal control. The Sustainability Reporting Steering Group is responsible for identifying and managing the risks associated with the reporting process. The process includes controls that ensure the completeness of information, the accuracy of the calculation and the timeliness of the reporting. In addition, the Steering Group ensures that reporting complies with ESRS requirements and that approval chains and audit chains are in place to ensure reliability.

The identified risks of sustainability reporting include the accuracy of the information to be reported, the timeliness of the reporting, and the availability of information from the value chain. To ensure the accuracy and timeliness of the information to be reported, roles and responsibilities have been defined for sustainability reporting. The responsibility for the accuracy of the information and for adhering to the reporting schedules lie with Atria's business areas and the Group's expert functions.

GENERAL DISCLOSURES - ESRS2

STRATEGY

STRATEGY, BUSINESS MODEL AND VALUE CHAIN

Strategy

Atria announced its new strategy for 2026–2030 in September 2025. Called TOGETHER 2030, the strategy highlights the importance of working together to achieve our vision – to be the winning Northern European food company. The strategy focuses on ensuring the competitiveness of the company's core business, allocating investments and resources to rapidly growing product categories, increasing cross-border cooperation to exploit economies of scale and renewing ourselves to meet future needs. Atria has over 120 years of tradition, strong economic performance and skilled, motivated people. The new strategy is a managed systematic development path – built on a strong core business and proactive exploitation of future opportunities. The strategy has been approved by the Board of Directors, and every Atria employee is responsible for its implementation.

Business model and value chain

Atria Group is one of the leading food companies in Northern Europe. Geographically, Atria's businesses and a significant part of the value chain are located in the Nordic countries. Atria was founded in 1903. Atria's operations are divided into three business areas. The business areas form the reporting segments. They are listed in order of size: Atria Finland, Atria Sweden and Atria Denmark & Estonia.

About 72 per cent of Atria's net sales come from Finland, 21 per cent from Sweden, and 7 per cent from Denmark & Estonia. Atria also engages in export activities. In 2025, Atria exported its products to 25 countries. The operating environment is changing rapidly, although the speed and focus of change varies between business areas. The food industry and agriculture are heavily regulated and controlled industries. In addition to developing the chain, sustainable business requires preparedness for disruptions and flexibility in supply chains. The current geopolitical situation underlines the importance of security of supply. As a financially strong, profitable company, Atria can renew and respond to the continuous changes in all its business areas in line with its strategic goals. No significant changes occurred in Atria's business areas, market areas or product category structure during the reporting year. Significant business events concerning the business areas in the reporting year are presented in the financial review of the report by the Board of Directors. Significant product segments and their financial development during the reporting year are described in the notes to the consolidated financial statements under Segment Information.

The strength of the Atria Group is based on its ownership structure and, in line with the company's strategy, on close cooperation with Finnish producers. Through its owners, Atria has access to high-quality domestic raw material, which creates a solid foundation for operations and long-term business development. The aim of the services offered to the owners is to ensure the farms' long-term viability and success.

Atria's core product categories by business area

ATRIA FINLAND	ATRIA SWEDEN	ATRIA DENMARK & ESTONIA
• Fresh and consumer-packed meat • Poultry products • Cooking products, such as cooking sausages • Sandwich toppings • Convenience food • Animal feed	• Cold cuts • Sausages • Fresh poultry products • Convenience food • Vegetable and delicatessen products	• Meat products, particularly sausages, including cold cuts and spreads • Convenience food • Fresh and consumer packed meat

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ATRIA'S STRATEGY, OPERATING MODEL AND VALUE CHAIN

RESOURCES AND INPUTS

RAW MATERIALS AND OTHER MATERIALS
- Meat raw materials: pork, beef, poultry
- Other raw materials
- Packaging and other materials

HUMAN RESOURCES AND DEVELOPMENT
- Atria Finland: 2,463
- Atria Sweden: 880
- Atria Denmark & Estonia: 442

INTANGIBLE CAPITAL
- Brands, patents, concepts
- Competence
- Research and development: EUR 14.8 million

INVESTMENTS
- Investments EUR 54.2 million

FINANCING
- Equity and liabilities: EUR 999.4 million

ENERGY CONSUMPTION
- Energy consumption: around 468 GWh, of which renewable sources represent around 30 percent

OPERATING MODEL AND IMPACTS

PRIMARY PRODUCTION

ATRIA'S INDUSTRIAL AND COMMERCIAL OPERATIONS
Atria Finland – Atria Sweden – Atria Denmark & Estonia

CUSTOMERS

CONSUMERS

Strategy: **TOGETHER 2030** Strategic targets: **STRONG FINANCIAL PERFORMANCE | GROWTH AND COLLABORATION | SUSTAINABLE LONG-TERM RENEWAL**

VALUE CREATED BY ATRIA

PRODUCERS AND PARTNERS
Purchases from producers, subcontractors and other partners
- Total purchases and other expenses: EUR 1,473.5 million

CUSTOMERS
- Sales to consumer product and primary production customers and other revenues: EUR 1,818.2 million

PERSONNEL
- Total salaries and bonuses: EUR 224.9 million

SOCIETY
- Corporate taxes and social security expenses: EUR 66.0 million

SHAREHOLDERS AND FINANCIERS
- Dividends: EUR 20.8 million
- Financial income and expenses: EUR -10.7 million

RESEARCH AND DEVELOPMENT
In addition to its own research and product development activities, Atria participates in applied research in product and packaging technology, nutrition and environmental efficiency, among other fields

COMMUNITIES
Support for public and private organisations and associations, including ones working with children and young people's physical exercise and competitive sports

E1 Climate change
E4 Biodiversity and ecosystems
E5 Resource use and circular economy
G1 Business conduct (incl. animal welfare)
S1 Own workforce
S4 Consumers and end-users

Sustainability targets

Sustainability is at the heart of Atria's strategy and business, driving the change towards renewable, transparent and sustainable food production. The aim of sustainability work is to produce long-term value for all stakeholders. Atria's strategy defines Atria's key sustainability targets. The sustainability targets are presented in the attached summary table and explained in more detail in the ESRS-specific disclosure points of the Sustainability Statement.

TOPIC	PRINCIPLES AND POLICY GUIDING TARGET-SETTING	SET QUALITATIVE (Q) AND MEASURABLE (M) GOALS BASE YEAR FOR GOAL COMPARABILITY (B)	Q	M	B
E1 CLIMATE CHANGE	• Environmental policy	• SBTi-approved targets (Scope 1 and 2) to reduce greenhouse gas emissions by 42 per cent from 2020 levels by 2030.		M	2020
		• The reduction target for the value chain's (Scope 3) emissions is 20 per cent per tonne of processed meat by 2030.		M	2020
E4 BIODIVERSITY AND ECOSYSTEMS	• Environmental policy	• Reducing the use of soy in animal feed in Atria Finland's contract production: 30 per cent of the 2020 level in feed for chickens and 50 per cent in feed for pigs by 2030.	Q		
		• Preventing forest loss and continuous improvement in the protection of ecosystem services.	Q		
E5 RESOURCE USE AND CIRCULAR ECONOMY	• Environmental policy	• As efficient as possible utilisation of the inflow resources. As efficient as possible use of raw and other materials, the utilisation of side streams and the recycling of valuable nutrients.	Q		
		• The objective of packaging development is to prevent waste and food waste in accordance with the waste hierarchy.	Q		
S1 OWN WORKFORCE	• HR policy	• The goal is to ensure a safe and healthy working environment and to promote the well-being of personnel.	Q		
		• Accident frequency of 8 by 2030.		M	2020
S4 CONSUMERS AND END-USERS	• Food safety, quality, nutrition and product responsibility policy	• The goal is to have zero product recalls per year.		M	
		• The goal is to maintain the certifications of all production facilities in accordance with GFSI-approved food safety standards compared to the level of the 2024 base year.	Q		2024
		• A wide range of options that meet the generally accepted nutritional criteria (heart symbol, keyhole) compared to the level of the 2020 base year.	Q		2020
G1 BUSINESS CONDUCT	• Atria's Code of Conduct and administrative policies	• Maintaining a healthy corporate culture based on respect for laws and regulations.	Q		
		• Zero corruption or bribery incidents per year.		M	
G1 ANIMAL WELFARE	• Animal welfare policy	• Continuous development of production methods based on scientific evidence and ensuring animal welfare outside the contract production as well.	Q		
		• Ensuring animal welfare, the responsible use of antibiotics and biosecurity in the value chain.	Q		

STAKEHOLDERS' INTERESTS AND VIEWS

Atria develops its operations in open and tight interaction with its stakeholders. Stakeholder engagement and the mapping of stakeholder expectations take place through regular and structured interaction, the use of public and/or purchased research data, and legislation and standards, for example. The nature of the interaction depends on the stakeholder group's influence and significance for Atria's business. The table presents Atria's stakeholders, the ways they are engaged, their expectations and key sustainability matters, as well as their impact on the organisation's operations, business model and strategy. The table provides a comprehensive idea of how the various stakeholders influence and participate in the organisation's sustainability and strategic planning. As a result of the 2025 stakeholder engagement, no needs were identified to launch new measures in addition to the existing measures listed in the table.

STAKEHOLDER	STAKEHOLDER ENGAGEMENT	STAKEHOLDER EXPECTATIONS AND KEY SUSTAINABILITY ISSUES	IMPACT ON OPERATIONS, BUSINESS MODEL AND STRATEGY
CUSTOMERS	• Business negotiations • Audits • Online services • Communications and marketing	• Competitive prices • Customer-focused service • Climate change mitigation • Resource use and circular economy • Food safety • Animal welfare • Ethical corporate culture and supply chain responsibility	• Resource-efficient production • Seamless operation of the order-delivery chain • Climate targets in line with the SBTi pledge • Certified energy and environmental systems • GFSI-certified food safety and quality systems • Promotion of animal welfare • Due diligence and continuous improvement of related performance in supply chain management
CONSUMERS	• Consumer research • Consumer service • Communications and marketing	• Tasty, healthy and nutritious food • Affordable prices • Safety and quality • Ethically produced products, including animal welfare • A reliable, sustainable brand	• Productisation that meets consumer needs • GFSI-certified food safety and quality systems • Inclusion of responsibility themes in marketing communications

STAKEHOLDER	STAKEHOLDER ENGAGEMENT	STAKEHOLDER EXPECTATIONS AND KEY SUSTAINABILITY ISSUES	IMPACT ON OPERATIONS, BUSINESS MODEL AND STRATEGY
EMPLOYEES	• Supervisory work • Performance appraisals • Personnel surveys • Training • Collaboration with employee representatives • Occupational safety observations and health and safety • Whistleblowing channel • Intranet and other business communications	• Working conditions and other employment-related rights • Health and safety • Equal treatment • Opportunities for career advancement	• Atria's Way of Work – incorporating shared values into HR processes • Management in accordance with Atria's safety principles • Atria's Way of Leading – promoting a uniform, encouraging leadership culture • Development of personnel skills and capabilities to meet strategic needs

PRODUCERS	• Producer service including online services
	• Events for producers
	• Primary production development teams
	• Farm visits
	• Communications and marketing
		• Reliable and consistent long-term partner
		• Expert advice
		• Competitive producer prices
		• Research and promotion of best practices:
		  ○ Animal welfare
		  ○ Circular economy
		  ○ Climate change
		  ○ Sustainable agriculture
			• Implementation of the primary production strategy, the best partner for producers
			• Comprehensive producer services
			• Utilisation of research data
			• Developing animal feeding solutions
			• Investments in feed production

SHAREHOLDERS AND INVESTORS	• Board and Supervisory Board work • Capital Markets Day • Investor meetings • Annual report, stock exchange and press releases • Annual General Meeting	• Return on investments and development of company value • Profitability and sustainability of food production • Social value creation • Profitable and competitive profit distribution models	• Business growth plans • Operational and production efficiency • Renewal and investment • Effective use of research data and modern technology in business development • Risk management
FINANCERS	• Meetings with financers • Financing negotiations • Annual report, stock exchange and press releases	• Solvency and debt management ability • Business continuity • Taking sustainability considerations into account in business strategy	• Business growth plan • Operational and production efficiency • Risk management • Renewal and investment

STAKEHOLDER	STAKEHOLDER ENGAGEMENT	STAKEHOLDER EXPECTATIONS AND KEY SUSTAINABILITY ISSUES	IMPACT ON OPERATIONS, BUSINESS MODEL AND STRATEGY
AUTHORITIES	• Supervision activities • Cooperation with authorities, including in expert forums • Online services • Annual report, stock exchange and press releases	• Fulfilment of statutory obligations • Collaboration and transparency • Food safety • Animal welfare • Environmental protection • Occupational health and safety • Plant safety	• Compliant operating models that take official regulations into account • Employee training • Consideration of competence requirements in personnel development
SUPPLY CHAIN PARTNERS	• Business negotiations • Audits • Online services • Research and development projects	• Reliable payment of invoices • Predictability and increasing demand • Climate change • Circular economy • Responsibility in the supply chain	• Collaboration development • Evaluation of suppliers' responsibility as part of the selection process and during cooperation • Collaboration models that take sustainability aspects into account
OPINION LEADERS AND THE MEDIA	• Cooperation with the media • Communications and marketing • Annual report, stock exchange and press releases	• Transparency • Industry expertise • Climate impact of food production • Animal welfare • Nutrition	• Transparency of marketing and communication processes • Continuous communication on topical issues • Involvement of Atria's experts in communication
LOCAL COMMUNITIES AND EDUCATIONAL INSTITUTIONS	• Internships and thesis projects • Research and development projects • Webinars and meetings	• Training and skills • Working life contacts • Investments and jobs • Research and development cooperation	• Regular meetings with community representatives • Educational cooperation and partnerships • Provision of jobs and internships • Joint research and development projects
TRADE ASSOCIATIONS AND RESEARCH INSTITUTES	• Work of industry lobbying committees • Research and development projects • Webinars and meetings	• Food safety • Promotion of sustainable and competitive food production • Adaptation to climate change • Climate change mitigation • Collaboration on advocacy	• Financing and/or resourcing projects that promote sustainable food production • Personnel resourcing for lobbying cooperation with industry associations

GENERAL DISCLOSURES - ESRS2

MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH THE STRATEGY AND BUSINESS MODEL

E1 CLIMATE CHANGE IMPACTS, RISKS AND OPPORTUNITIES

ENVIRONMENTAL AND/OR SOCIAL IMPACTS	RISKS AND OPPORTUNITIES FOR ATRIA	STRATEGIC MANAGEMENT
Climate change adaptation		
+ Atria promotes sustainable agriculture in cooperation with its contract producers. The development measures for primary production aim to reduce the environmental impact of food production and help to adapt to the weather changes caused by climate change in the long term. - If the industry is unable to adapt to the extreme events caused by climate change and production costs increase, food will become more expensive and its availability will weaken.	- Measures aimed at climate change adaptation affect the cost structures of primary production and other raw materials supply chains. The effect may increase the cost of Atria's raw materials and packaging materials. The medium-term transition risk is the weakening of competitiveness if the accumulation of costs cannot be redeemed from the consumer market.	Atria promotes the adaptation of primary production to climate change by participating in research and development projects and enabling the adoption of best practices by sharing information and training its contract producers. For example, increasing the diversity of farming systems helps to reduce the risks associated with pests and plant diseases caused by climate change. Taking into account the impacts of climate change also in the procurement of other key raw materials and packaging materials and including them as part of supply chain management processes manages the identified risks related to adaptation to climate change.
Climate change mitigation		
+ Atria is committed to reducing its greenhouse gas emissions in accordance with the Paris Agreement, both in its own operations (Scope 1 and 2) and in its value chain (Scope 3). The reduction of emissions in accordance with the targets takes place in the long term. - Atria is responsible for its role in promoting global warming. If Atria and its supply chain fail to reduce their greenhouse gas emissions, it will contribute to global warming. In the long term, global warming is projected to lead to extreme weather events, such as floods and droughts, which damage ecosystems and human living environments. - The shift in consumption towards more affordable and more carbon-intensive alternatives is a potential negative impact on consumers in the long term.	- The costs of achieving the SBTi (Scope 3) objectives of the value chain involve a long-term transition risk. Meeting the objectives of primary production means investing in production technologies that reduce emissions or committing to measures that increase costs. There is a risk of loss of competitiveness if the additional costs related to climate action cannot be redeemed from the consumer market or financed by other means.	Atria promotes positive impacts such as feed development, sustainable land use, development of manure processing, etc. through measures in accordance with the transition plan to meet the SBTi objectives. The risk associated with the value chain is managed through close cooperation with actors in the primary production chain.

+ Positive impact or financial opportunity

- Negative impact or financial risk

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E1 CLIMATE CHANGE IMPACTS, RISKS AND OPPORTUNITIES

ENVIRONMENTAL AND/OR SOCIAL IMPACTS		RISKS AND OPPORTUNITIES FOR ATRIA		STRATEGIC MANAGEMENT
Energy				
+	Improving energy efficiency reduces greenhouse gas emissions. The transition to renewable energy sources, such as solar and wind power, will reduce dependence on fossil fuels and support sustainability. In addition, investments in the use of renewable energy and energy-efficient technologies can lead to new innovations that will benefit society at large and promote technological development in the long term.		The identified risks associated with energy did not exceed the reporting threshold of financial materiality.	Improving operations according to the principles of continuous improvement in accordance with the environmental policy is part of Atria's operational management. Certified management systems guide the identification of efficiency targets and the measurement of operations and require a commitment to continuous improvement. Investments in energy-efficient solutions, energy recovery and the deployment of renewable energy, such as a biogas plant, a photovoltaic park and a wind power project, are key means of managing energy-related climate impacts.

E4 IMPACTS, RISKS AND OPPORTUNITIES RELATED TO BIODIVERSITY AND ECOSYSTEMS

ENVIRONMENTAL AND/OR SOCIAL IMPACTS		RISKS AND OPPORTUNITIES FOR ATRIA		STRATEGIC MANAGEMENT
Direct impact drivers of biodiversity loss, land-use changes				
+	Atria's investments in the development of innovative feed solutions strengthen the protein self-sufficiency of the food chain and support sustainable agriculture. The actions have already been reflected in reductions in the share of soy in animal feed and an increased use of domestic protein, for example, which alleviates the drivers of global land-use change risk and supports biodiversity and climate objectives throughout the value chain.	-	Due to climate change, previously arable areas have become unsuitable for cultivation, either because of extreme weather conditions or the disappearance of ecosystem services that support cultivation. Problems in the supply chain can lead to costs that cannot be fully passed on in the value chain.	The development of feed solutions is a strategically significant differentiator in the market and a cornerstone of the resilience of the company's own contract manufacturing. The inclusion of high-quality protein in animal feed requires multidisciplinary expertise in, for example, animal nutrition, agricultural economics and plant production sciences. Besides their effects on nature, feed solutions also have positive impacts on the climate, animal welfare, and the profitability of the company's own primary production chain, as well as securing the availability of raw materials.

+ Positive impact or financial opportunity

- Negative impact or financial risk

E5 IMPACTS, RISKS AND OPPORTUNITIES RELATED TO RESOURCE USE AND THE CIRCULAR ECONOMY

	ENVIRONMENTAL AND/OR SOCIAL IMPACTS	RISKS AND OPPORTUNITIES FOR ATRIA	STRATEGIC MANAGEMENT
Resource inflows related to products and services, including resource use			
+	Atria promotes the sustainable use of raw materials by sourcing raw materials from responsible sources and by working closely with contract producers and other raw material suppliers. Cooperation and networking lay the foundation for developing the quality and sustainability of raw materials throughout the supply chain in the long term.	Sustainability risks or opportunities exceeding the materiality threshold of reporting were not identified in the inflows of resources.	Atria's environmental policy defines the principles with which Atria promotes the circular economy. Using raw materials and other resources as efficiently as possible, utilising side streams, and recycling valuable nutrients are important ways to reduce the climate and environmental impact of operations, while adding value to the whole value chain. Atria develops animal feeds, maximising the benefits of the circular economy, for example, by making extensive use of the various side streams of plant-based food production and the dairy industry, and by taking optimal feeding solutions into account on a farm-specific basis.
Packaging			
+	The positive impact on the entire value chain arises from packaging solutions that minimise the overall environmental impact of products. Sustainably designed packaging primarily protects the product and plays a key role in minimising environmental impacts throughout the product life cycle.		Atria's Environmental policy defines the principles that packaging development must follow. Packaging is designed to ensure food safety and reduce food waste, while optimising material efficiency and recyclability. Development work will focus on the principles of the circular economy, such as reuse and recycling, as well as sustainable material selection.
-	An increase in food waste and related environmental impacts is a negative impact on the entire value chain in the medium term. The effect will be realised if the new packaging solutions developed under the requirement of EU regulations are not as effective as the current technology in ensuring food safety and quality.		Atria is preparing for future regulation, considering the requirements especially in the development of new packaging solutions. In addition, Atria aims to influence critical regulatory details through industry cooperation and to guide packaging development in business areas through internal networking.
Resource outflows related to products and services			
+	A sustainable way of producing food of animal origin in Nordic conditions ensures the availability and security of supply of nutritious and varied food locally. Atria manufactures and markets diverse and safe food products, ensuring that consumers have the opportunity to buy healthy and sustainably produced food. With the help of profitable business, Atria supports domestic primary production in the long term and reduces dependence on foreign food production chains, which improves the long-term security of supply in the domestic market.	Sustainability risks or opportunities exceeding the materiality threshold of reporting were not identified in the outflows of resources.	According to Atria's food safety, quality, nutrition and product responsibility policy, in addition to consumer needs and taste, sustainability matters such as ethical operations, environmental friendliness and nutritional properties of production are considered in productisation. Atria is committed to using only domestic meat raw material in its largest brand products. In Finland, the Atria chain plays a significant role in terms of food security and national security of supply. Atria participates in the activities of the state's security of supply organisation.

+ Positive impact or financial opportunity

- Negative impact or financial risk

E5 IMPACTS, RISKS AND OPPORTUNITIES RELATED TO RESOURCE USE AND THE CIRCULAR ECONOMY

	ENVIRONMENTAL AND/OR SOCIAL IMPACTS	RISKS AND OPPORTUNITIES FOR ATRIA	STRATEGIC MANAGEMENT
	Resource outflows related to products and services		
+	Side streams from the slaughterhouses and food production that are not suitable for human consumption are valuable raw materials for the circular economy across many other industrial sectors.	.	Atria's business model supports circular economy by channelling production side streams into the most value-adding sales channels, including exports, pet food raw materials and processing at rendering facilities. In Finland, A-Feed manages and processes side streams from other food industry partners into feed for farm animals.
	Waste		
+	By reducing food waste in industry and producing products that meet consumer needs as closely as possible, Atria minimises the environmental impact of food waste both in its own operations and elsewhere in the value chain.	Sustainability risks or opportunities exceeding the materiality threshold of reporting were not identified regarding waste.	At Atria, waste and the prevention of waste generation are managed comprehensively through the planning of processes, products, product range and production. Wastage is managed in accordance with the same principles defined in the environmental policy in all business areas of the Group. For example, the types of process wastage have been identified, and indicators have been created to monitor them. Monitoring metrics are displayed at the departments, and day-to-day management reacts to deviations without delay.
-	Negative environmental impacts caused by food waste occur at every stage of the food chain.		

S1 IMPACTS, RISKS AND OPPORTUNITIES RELATED TO OWN WORKFORCE

	ENVIRONMENTAL AND/OR SOCIAL IMPACTS	RISKS AND OPPORTUNITIES FOR ATRIA	STRATEGIC MANAGEMENT
	Working conditions		
+	**Secure employment:** Predictability related to the employment relationship provides employees with the opportunity to plan their personal life. In addition, Atria offers opportunities for work in several locations.	The identified risks and opportunities related to working conditions did not exceed the materiality threshold for reporting.	Atria has competent human resources management and a comprehensive manager training program. In addition, Atria maintains guidelines for both employment relationships that are valid until further notice and fixed-term employment relationships. The guidance covers the different phases of working life, from probationary period to retirement.
+	**Work-life balance:** Atria offers its employees working time flexibility. Flexible working hours make working more efficient and take into account the different life situations of employees.		Atria monitors the development of the labour market in the use of voluntary flexibility models. Development discussions address issues related to the work-life balance of employees at least once a year. The company has in place a time and attendance system in which both managers and employees can monitor working time accumulations and apply working time equalisation. Atria's HR maintains guidelines on various work flexibility models for both managers and employees.

+ Positive impact or financial opportunity

- Negative impact or financial risk

S1 IMPACTS, RISKS AND OPPORTUNITIES RELATED TO OWN WORKFORCE

ENVIRONMENTAL AND/OR SOCIAL IMPACTS	RISKS AND OPPORTUNITIES FOR ATRIA	STRATEGIC MANAGEMENT
Working conditions		
+ **Social dialogue, freedom of association and collective bargaining**: Open social dialogue improves the personnel's ability to influence their own working environment and working conditions. In the long term, stability and predictability in the workplace will increase when the workplace has commonly agreed operating models, such as the freedom to join trade unions and cooperation negotiations.		The HR administration guides the consultation and inclusion processes in accordance with the cooperation legislation at Atria. Atria maintains an active and regular dialogue between the social partners. At Atria, the policy is to inform employees about matters that are important to the company and to consult employees on matters that concern them. Employment relationships comply with collective agreements for salaried employees and employees. Employee's personal membership in the union is voluntary.
+ **Health and safety:** Atria supports employees' healthy lifestyles and safe working conditions to enable them to cope better at work and outside work in the long term. The employees' well-being also has a significant impact on safety at work. - **Health and safety:** Occupational injuries and accidents are possible if occupational safety issues are not in order.		In accordance with its personnel policy, Atria is committed to ensuring a safe working environment for employees. Health and safety at work in Atria's various business areas is governed by local legislation. Health and safety concern all Atria positions and workplaces. Atria has in force management practices, training and measures and practices based on risk assessments related to occupational safety. The well-being of the personnel is supported by taking into account the hazards and adverse factors in the working environment that affect work ability and health, as well as the resources of the work community and the employee.
Equal treatment and equal opportunities for all		
+ **Gender equality and diversity:** Atria's operating methods in accordance with the Code of Conduct to treat employees equally and without discrimination ensure that everyone has the same opportunities. The experience of equal treatment is a positive factor for employees' well-being at work in the long term. - Any experience of unequal treatment or discrimination could have a negative impact on the well-being of personnel.	The identified risks and opportunities of equal treatment and equal opportunities for all did not exceed the materiality threshold for reporting.	At Atria, HR decisions are based on mutually agreed non-discriminatory practices and processes. Atria has defined procedures for harassment and inappropriate behaviour. The operating methods are based on zero tolerance. Diversity and equality aspects are taken into account in personnel planning and personnel development. In accordance with the equality plan, the equality situation is evaluated annually.
+ **Training and skills development:** Employees have the opportunity to develop professionally and maintain their skills at a competitive level.		HR management coordinates the mapping of personnel skills and capabilities and draws up targeted training plans in accordance with the company's strategic targets, the annual personnel survey and personal development discussions. This allows each employee to be an active player in their own career, which strengthens motivation and commitment.

+ Positive impact or financial opportunity

- Negative impact or financial risk

S4 IMPACTS, RISKS AND OPPORTUNITIES RELATED TO CONSUMERS AND END-USERS

	ENVIRONMENTAL AND/OR SOCIAL IMPACTS		RISKS AND OPPORTUNITIES FOR ATRIA	STRATEGIC MANAGEMENT
Personal safety of consumers and/or end-users				
-	The endangerment of **food safety** is a potential negative impact on consumers. When realised, food safety risks can be serious and lead to illness, serious illness, or even death of a consumer or group of consumers.	-	The likelihood of a serious food safety risk is low. Its realisation could pose a significant financial risk to Atria's reputation.	Food safety management systems at Atria's production plants are GSFI-certified and covered by national authorities' comprehensive supervision. Atria's food safety management system accounts for the safety and health effects of products throughout their lifecycle from the acquisition of raw materials, manufacturing process and distribution chains all the way to consumer use. The food safety management system includes self-monitoring to ensure that the processes work properly, and products are safe for consumers. Self-monitoring at Atria is based on the Hazard Analysis Critical Control Points (HACCP) risk management system and the support system for self-monitoring.
+	**Healthy choices and nutrition:** Atria works to promote and communicate healthy choices by maintaining a wide range of products that support the building of a healthy diet. In Atria's product range, a significant number of products meet the generally accepted criteria for healthier alternatives.			The aim is to offer a wide range of options that meet generally accepted nutritional criteria (the Heart Symbol, the Keyhole Symbol). Atria actively communicates healthy choices and sustainability, supporting consumers in making informed decisions in their daily lives.
+	**Use of antibiotics**: Atria's animal welfare policy requires the responsible use of antibiotics in the treatment of farm animals. Reducing the use of antibiotics has a long-term positive effect as it significantly reduces the emergence of antibiotic-resistant bacterial strains and the risk of spreading to humans.		Sustainability risks or opportunities exceeding the materiality threshold for the use of antibiotics were not identified.	Good practices in accordance with the animal welfare policy support the realisation of animal welfare and guide the use of antibiotics in Atria's supply chain.
Social inclusion of consumers and/or end-users				
+	Atria's products are widely available to consumers in different markets and price ranges, which promotes equitable access to nutritious products and supports social inclusion. Different diets and consumer groups are taken into account in productisation. This is a long-term positive impact on consumers and society at large.			Product category management implements the company's strategy by ensuring that Atria has products at different prices for various consumer needs. In the development of products, Atria takes into account different diets and consumer groups. In addition, Atria is constantly developing its product range to make healthy and responsible alternatives available to all consumers.

+ Positive impact or financial opportunity

- Negative impact or financial risk

G1 IMPACTS, RISKS AND OPPORTUNITIES RELATED TO BUSINESS CONDUCT

	ENVIRONMENTAL AND/OR SOCIAL IMPACTS	RISKS AND OPPORTUNITIES FOR ATRIA	STRATEGIC MANAGEMENT
Corporate culture			
+	The Nordic corporate culture is based on respect for laws and regulations. Atria supports and maintains this culture through the company's policies and by providing training on their contents for management and employees. Atria's corporate culture creates a safe working environment for personnel and provides all stakeholders with a reliable partner.	Sustainability risks or opportunities exceeding the materiality threshold of corporate culture reporting were not identified.	Atria's Way of Work (Values), Atria's Way of Leading, Code of Conduct and policies that are key from the perspective of corporate culture create the basis for a healthy corporate culture. The corporate culture is maintained and strengthened by training the company's management and personnel. The implementation of compliance procedures and internal control support the management of the corporate culture.
Corruption and bribery			
+	Atria's actions to prevent corruption and bribery maintain a healthy and ethical business culture in the market environment and enable stakeholders to cooperate with a reliable operator.	The identified sustainability risks and opportunities concerning corruption and bribery did not exceed the materiality threshold for reporting.	Atria has a policy in place for preventing and exposing corruption and bribery. The personnel receive training on the practices included in the policy to understand and be able to act in situations where a risk of corruption or bribery has been identified. Training targets at-risk work duties. In addition, internal control procedures are in place.
-	Possible deficiencies in the prevention and control of, or personnel competence in relation to, corruption and bribery could lead to unethical decision-making, inappropriate influencing or unclear conflicts of interest. Such cases would undermine the integrity of the market and public decision-making, distort competition and weaken shareholder confidence in food industry operators.		

+ Positive impact or financial opportunity

- Negative impact or financial risk

G1 ANIMAL WELFARE IMPACTS, RISKS AND OPPORTUNITIES

	ENVIRONMENTAL AND/OR SOCIAL IMPACTS		RISKS AND OPPORTUNITIES FOR ATRIA	STRATEGIC MANAGEMENT
Animal welfare				
+	**Comprehensive animal welfare:** Compliance with the minimum criteria in accordance with the Atria Group's animal welfare policy in the procurement of raw materials of animal origin supports and promotes the welfare work of contract partners on farms. In Finland, animal health systems, such as Naseva and Sikava, as well as the requirement of proactive health care from value chain contract partners, improve the quality of life of production animals and promote sustainability in the long term.		In relation to the comprehensive welfare of the animals, sustainability risks or opportunities exceeding the materiality threshold of reporting were not identified.	The operating methods in accordance with the animal welfare policy and procurement policies support the implementation and continuous improvement of animal welfare in Atria's supply chain. Atria promotes animal welfare in cooperation with its stakeholders (in particular authorities, customers, producers and industry experts) and by developing the production methods of its own contract production chain based on scientific research.
-	**Comprehensive animal welfare:** The operator's challenging financial situation, human or other factors may lead to neglect of animal welfare.			Atria has built primary production operating models to support the work of producers and prevent deviations and neglect.
+	**Comprehensive animal welfare:** The development of the feed chain enables a positive impact on animal welfare and the environmental performance of the value chain through feeding in the short, medium and long term.			The company's own feed business as well as the resourcing of data solutions, feeding expertise and research create prerequisites for knowledge management in feed development. The impacts of feed on production results, and indirectly, also on animal welfare can be verified in the production chain itself.
+	**Biosecurity:** Thanks to long-term work aimed at improving biosafety and preventing animal diseases, biosecurity is at a high level in Atria's primary production chain. High biosecurity has led to healthier animals and reduced the need for using medicines and antibiotics.	-	Failure of biosecurity measures could lead to the spread of animal diseases such as salmonella, African swine fever or other animal diseases which require legislative control. A larger animal disease epidemic could lead to disruption of production and interruptions in the supply of raw materials, which would also have significant financial consequences for Atria's business.	Atria's biosecurity strategy aims at the prevention of animal diseases. Atria's biosecurity strategy has defined principles for managing animal disease risks both in its own operations and in primary production. Preventive operating methods related to biosecurity have also been taken into account in the instructions for contract production. Atria has prepared continuity plans for its business for the most significant animal disease risks. Contract production is instructed in practical measures in the event of a potential animal disease risk.
-	**Biosecurity:** Failure of biosecurity measures could lead to the spread of animal diseases such as salmonella, African swine fever or other animal diseases which require legislative control. Animal disease cases lead to the systematic renovation of farms and cause production losses, which is financially challenging for producers.			
+	**Use of antibiotics:** Atria's animal welfare policy requires the responsible use of antibiotics in the treatment of farm animals. Reducing the use of antibiotics has a long-term positive effect as it significantly reduces the emergence of antibiotic-resistant bacterial strains and the risk of spreading to humans.		Sustainability risks or opportunities exceeding the materiality threshold for the use of antibiotics were not identified.	Good practices in accordance with the animal welfare policy support the realisation of animal welfare and guide the use of antibiotics in Atria's supply chain.

+ Positive impact or financial opportunity

- Negative impact or financial risk

GENERAL DISCLOSURES - ESRS2

MATERIAL SUSTAINABILITY IMPACTS, RISKS AND OPPORTUNITIES

Introduction

Identifying the impacts, risks and opportunities related to Atria's sustainability, as well as assessing their materiality, is part of the company's risk management process, strategic planning and decision-making. The key objective of the identification and evaluation work is to prioritise the material issues related to sustainability for Atria's business. In addition to the company's own operations, the identification and assessment of impacts, risks and opportunities cover the upstream and downstream value chain and other stakeholders affected by Atria's operations. The assessment takes into account both short- and long-term impacts. Atria's risk management process and its responsibilities are generally described in the *Risks and risk management* section of the *report by the Board of Directors.*

Atria carried out a double materiality assessment of sustainability themes (hereinafter referred to as "DMA") in accordance with the requirements of the EU's Corporate Sustainability Reporting Directive for the first time in 2024. Extensive background studies were used in the assessment, and they were the basis for the company's current strategy ending in 2025 and the sustainability programme, as well as their annual updates. In accordance with the EU's Corporate Sustainability Reporting Directive, the impact assessment considered potential impacts, risks and opportunities linked to environmental, social and governance-related sustainability matters. In accordance with the Figure here, the materiality has been assessed in two dimensions: (1) 'impact materiality', meaning the impact of Atria on the environment and society, and (2) 'financial materiality', referring to the impact of external factors on Atria's business. The assessment is based on the company's knowledge and understanding of the expectations of its stakeholders, as well as the positive and negative impacts, risks and opportunities related to the company's market environment.

Assessment process

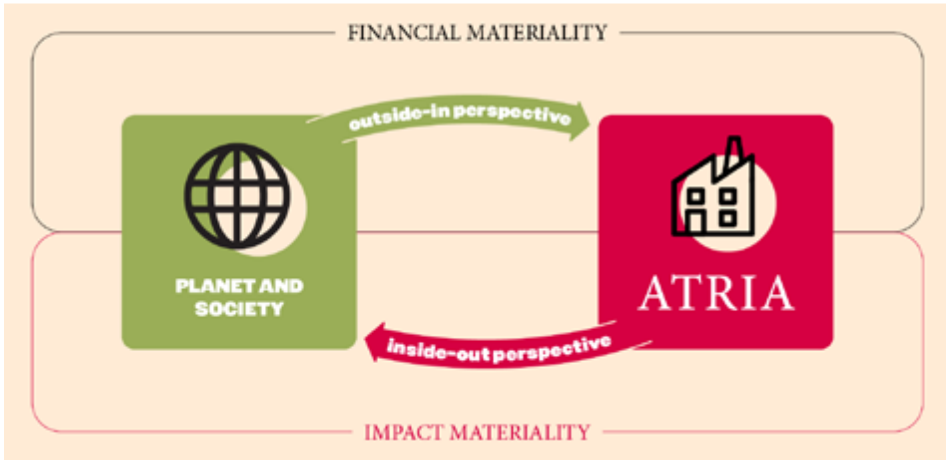
At Atria, the materiality assessment is an annual four-step process aimed at continuous improvement:

- **Planning:** The Sustainability Reporting Steering Group draws up a plan for carrying out the assessment, its schedule, and the frameworks and tools to be used, and appoints the people from the organisation who will take part in the process.
- **Preliminary expert assessment:** The review and update of the assessment begin with an internal expert assessment, which examines previous findings and identifies potential new impacts, risks and opportunities with respect to ESRS-defined sustainability matters. At the same time, stakeholders' views on the relevant impacts, risks and opportunities are also assessed, primarily gathered from those involved in operational cooperation with stakeholders. Supplementary information can be collected, if necessary, through a separately defined stakeholder consultation.
- **Consolidation:** The Sustainability Reporting Steering Group processes the qualitative descriptions obtained from the preliminary expert assessments and harmonises the assessment with the help of scoring matrices, for example, so that the results represent materiality throughout the Group.
- **Consideration by the Group Management Team and the Board of Directors:** The consolidated results will be compiled for review by the Atria Group Management Team and further for approval by the Board of Directors.

During spring 2025, Atria's double materiality assessment model was clarified and updated to align with the latest guidelines. A large group of Atria's business representatives from different areas of expertise participated in the review and updating of the previous assessment. The results of the assessment were consolidated by the Sustainability Reporting Steering Group and approved by the Atria Group Board of Directors in September 2025.

The results of the double materiality assessment and the Group's annual risk assessment process guide the Group's sustainability risk management. The following pages provide detailed information about the results of the double materiality assessment and the process applied.

Double materiality approach



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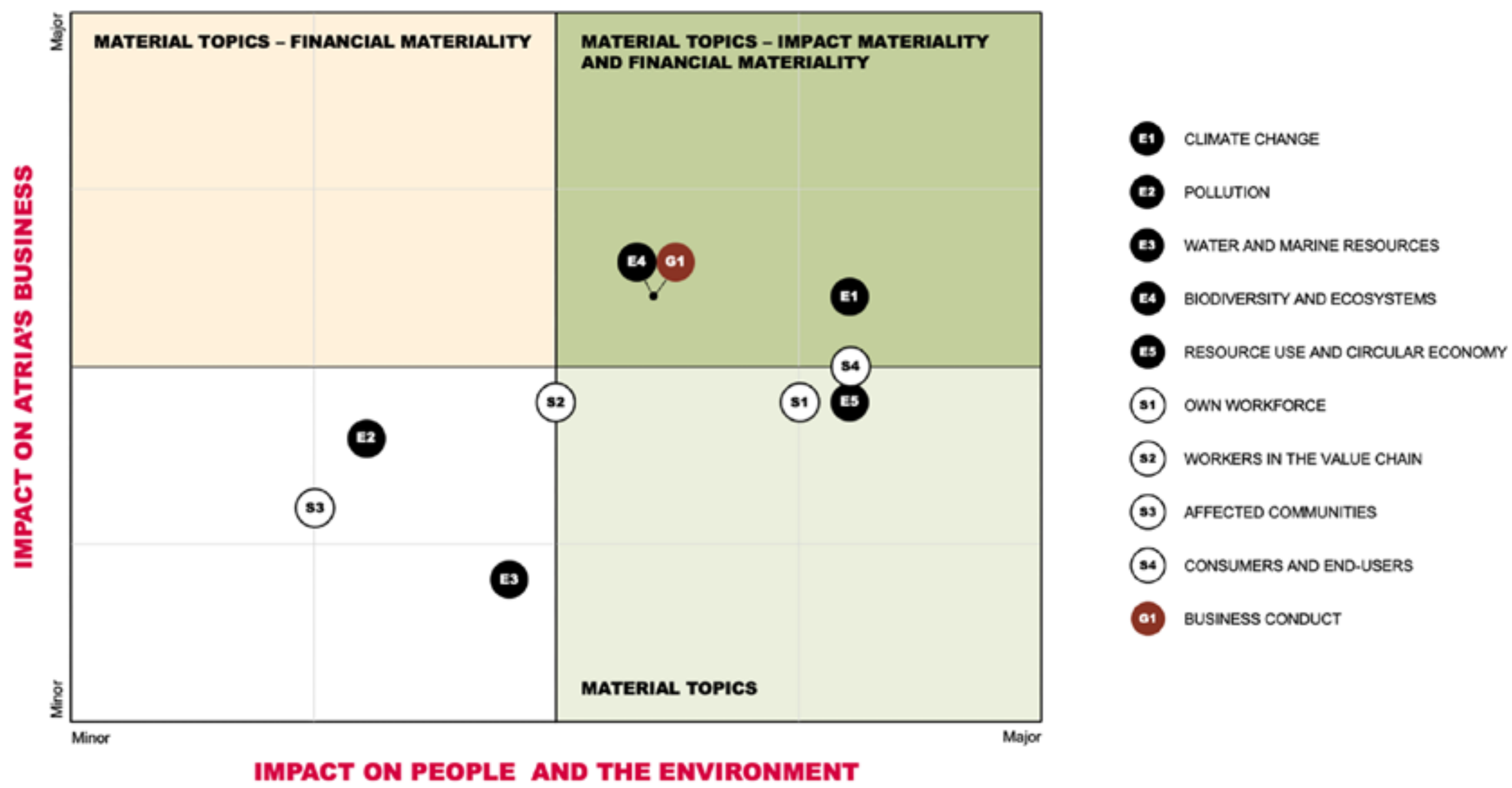
RESULTS OF THE DOUBLE MATERIALITY ASSESSMENT

Atria has identified its impact on the environment and society (impact materiality assessment) as well as the risks and opportunities related to sustainability that are relevant to its business (financial materiality assessment). The results of the DMA matrix show that E1 Climate change, E4 Biodiversity and ecosystems, E5 Resource use and circular economy, S1 Own workforce, S4 Consumers and end-users, and G1 Business conduct, including animal welfare, are the most relevant sustainability matters for Atria. The impact or risk with the highest score in each sustainability matter or sub-topic determines the ranking in the attached DMA matrix.

DMA Matrix



Material sustainability matters

Atria's business is closely linked to the topics of E4 Biodiversity and ecosystems as well as E5 Resource use and circular economy from both a business and environmental perspective. The sustainability matters addressed by standard E1 Climate change are major global challenges. The climate crisis, biodiversity loss and overconsumption of natural resources affect the functioning of food production chains. The environmental impacts of Atria's products stem mainly from the production of meat raw materials. Sustainable and resilient food production also creates positive impacts on the company's personnel (S1 Own workforce) and society (G1 Business conduct), as well as provides new business opportunities.

The sustainability matters of standard S4 Consumers and end-users are centrally related to the implementation of Atria's Good Food, Better Mood mission. The production of safe products is a prerequisite for the continuity of food production. Caring for the welfare of animals is important to Atria. The sustainability matters of the G1 Business conduct standard identified positive impacts extending society as a whole through farm animal health, biosafety and responsible use of antibiotics. However, business risks were also identified in biosafety.

The relevant topics of sustainability are covered in more detail hereafter in the environmental, social and governance information included in this Sustainability Statement.

Other sustainability matters to monitor

E2 Pollution: The impacts, risks and opportunities identified in the sustainability matters related to pollution were not material from the reporting perspective. In Atria's own industrial operations, environmental pollution is prevented in the manner specified in the environmental permit conditions. The impacts related to the sustainability matters of standard E2 Pollution, identified in Atria's value chain, are also regulated and monitored.

E3 Water and marine resources: Atria is a significant user of water in its plant locations, and food production is dependent on the availability of clean water. Atria's plant operations are not located in water stress areas, and the operating models for responsible water use supported by the market environment are well established. The majority of water-intensive raw materials used by Atria in the value chain are also produced in countries where water stress is low. For these reasons, the sustainability matters of standard E3 Water and marine resources did not become material sustainability matters for reporting.

S2 Workers in the value chain: Supply chain agreements require compliance with the Atria Code of Conduct. Atria Code of Conduct refers to international agreements that cover the sustainability matters included in standard S2 Workers in the value chain. Atria Code of Conduct is described in more detail in section G1 Business conduct. Atria collects information about its supply chain in accordance with the due diligence process, the main features of which are described in the governance information of the Sustainability Statement and in section *G1 Business conduct.* The likelihood of adverse effects on employees in the value chain in the topics detailed in the sustainability matters of standard S2 is unlikely in Atria's supply chain, as requirements concerning them have been established by law in the countries from which Atria purchases commodities.

S3 Affected communities: Atria's own industrial operations and the majority of raw material suppliers are located in EU countries where political stability and well-being are at a high level. The legislation and regulatory oversight in operating countries support the promotion of S3 standard's sustainability matters comprehensively.

DOUBLE MATERIALITY ASSESSMENT METHOD

Methods and assumptions

Environmental assessment has made extensive use of international frameworks and tools such as The Task Force on Climate-related Financial Disclosures (TCFD), Task Force for Nature-related Financial Disclosures (TNFD), Exploring Natural Capital Opportunities, Risks and Exposure (ENCORE), WWF Water Risk Filter and WWF Biodiversity Risk Filter.

The assessment of Atria's own operations has applied reports behind the business areas' environmental management and plant-specific environmental permits. For the entire supply chain, important sources of information for identifying the impacts were both Atria's climate impact-focused life cycle assessments of its own supply chain and the broader life cycle assessments of livestock production that also take other environmental impact categories into account in research conducted in the Nordic countries.

The assessment of Atria's environmental impacts is based on a study carried out in 2023 on the environmental impacts of food production. The main principle of the study was to review nature impact drivers (climate change, changes in land-use, changes in the use of freshwater and marine resources, direct exploitation, invasive alien species, pollution and other factors) according to the UN's Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES) at different levels based on publicly available reports and expert publications. In addition, the above-mentioned international tools have already been utilised in the DMA process. For the top-level overall assessment, the ENCORE framework, which examines the impacts on biodiversity and ecosystems at the industry level as well as dependencies on ecosystem services has been chosen. The ENCORE tool has been used to assess the materiality of impact factors which have a high and very high score and the materiality of the related system risks from the perspective of Atria's own operations and the upstream value chain. In addition, the WWF Biodiversity Risk Filter tool has been used in the materiality assessment.

Climate and energy, environmental pollution and the use of water and other resources are part of the environmental assessment process of Atria's production plants. The process is guided by an approach in accordance with the ISO 14001 and ISO 50001 standards. The evaluation process includes the screening of operations and assets along the entire value chain, as well as consulting relevant stakeholders. The environmental impacts of production plants are assessed in accordance with the

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environmental permit process, for example, in the environmental impact assessments of investment projects. The need for an environmental impact assessment is decided by the local contact authority. Significant aspects identified in the framework of the units' environmental management have been included in the Group's DMA process.

The climate resilience of Atria's business has been assessed in the short, medium and long term by examining climate-related transition and physical risks and opportunities in accordance with the Task Force on Climate-related Financial Disclosures (TCFD) recommendations. Physical risks were assessed in accordance with the Commission Delegated Regulation (EU) 2021/2139. The regulation categorises threats related to temperature, wind, water and soil into chronic and acute risks. Climate change-related physical risks can cause disruptions in the distribution of utilities, increase the energy demand for cooling and heating production facilities, and strain factory properties, shortening their technical lifespan. In the supply chain, physical risks lead to increased uncertainty in crop yields and, consequently, the availability and market prices of production inputs through various factors, Transition risks have been assessed according to the TCFD classification in events related to the regulatory environment, technology, markets, and reputation to which Atria's business may be exposed. Regulatory environment risks may manifest as tightening legislation, which can increase operating costs and require significant investments in low-carbon technologies. Technological risks may relate to the inability of rapidly implemented technology to reduce emissions as expected. Reputational and market risks include increasing demands from customers and consumers for sustainability and transparency, which can affect product demand and market share if expectations are not met. The assessment assumptions were based on scenarios from the IPCC Sixth Assessment Report and reports from the World Meteorological Organization (WMO). There are no critical climate-related assumptions in the financial statements. So far, Atria has not identified any assets or business operations that would be incompatible with the transition to a climate-neutral economy. A more detailed investigation will be conducted in conjunction with the annual assessment of taxonomy criteria compliance.

In the assessment of the negative impacts on consumers, consumers are assessed according to the risk groups defined by legislation and food safety standards. In food safety systems, risk assessment is based on consideration of risk groups and the need for products to be safe for all consumer groups.

Key input data is generated by the due diligence process in identifying, analysing, and determining controls for impacts, risks, and opportunities concerning corporate governance and corporate culture. In addition, data is produced by reputation surveys and industry reports, media monitoring and the whistleblowing channel. The starting point of the due diligence process is to identify the geographical location, activity, industry and business structure of the actors in own operations and value chain. The geographical location has a key impact on the regulatory environment for both own and value chain operations. In accordance with Atria's procurement policy, supply chain partners are evaluated from the perspective of the supplier's size, financial situation, compliance with legal requirements, reputation, ownership structure, operational risks, business structure and set sustainability targets. The key elements of the due diligence process applied by Atria are reported in the summary table in the strategy section of the Sustainability Statement.

Scope

The impact of Atria's own operations on people and the environment, as well as the potential risks and opportunities for the business, have been identified and assessed, focusing on own industrial production and manufactured products. Value chain assessments focused mainly on first tier suppliers.

The impact assessment has considered both actual and potential negative and positive impacts. Potential sustainability-related risks and opportunities that may have a financial impact on Atria's business directly or through the value chain have been assessed in the financial analysis.

Assessment time span

The assessment of impacts, opportunities and risks has considered short-, medium- and long-term impacts, opportunities and risks in line with the time frames set out in the risk management policy:

- Short term means the next 12-month period.
- Medium-term refers to the strategy period (1-5 years).
- Long-term refers to the time beyond the strategy period (over 5 years).

Importance of stakeholders

Atria has an ongoing dialogue with its key stakeholders, which is why Atria's key personnel and experts have an overview of the interests and views of the stakeholders. Atria's stakeholder relations are explained in more detail in the strategy section of the Sustainability Statement. Internal experts from all business areas and Group functions have been involved in carrying out the double materiality assessment. The importance of stakeholders has been emphasised in the assessment of the materiality of the impacts. A sustainability matter may be material for reporting if stakeholders expect from Atria transparency, enabled by sustainability reporting, in the management of a matter related to sustainability.

The double materiality assessment is a process recurring yearly. Discussions with key stakeholders on the 2024 results were used to update the 2025 assessment. Stakeholders who participated in the discussions included the company's administration and its own personnel, customers, financiers, suppliers of goods and services.

Impact materiality

The impact materiality assessment set assessment scales for both positive and negative impacts, considering the scale, scope, duration and the irremediable character of the impacts of different sustainability matters. The materiality of the impacts was calculated for each sustainability matter by multiplying the highest score of the impact by the likelihood score, with an emphasis on stakeholder relevance.

The parameter with the highest score was considered in the impact assessment:

- *Scale* was scored to assess the impact of Atria's activities on the environment or society.
- The scoring of the *scope* assessed the extent to which the impact affects the related impact targets, such as number of sites, share of employees, geographic reach.
- The scoring of *the irremediable character* assessed how difficult it is to repair damage in terms of costs and the time horizon.

The impact of a sustainability matter is material when it relates to material actual or potential positive or negative impacts that Atria has on the environment, society and governance in the short-, medium- or long-term. The impacts include, among other things, those related to Atria's own operations and the upstream and downstream of the value chain.

Financial materiality

Risks and opportunities related to sustainability matters were assessed based on standardised monetary amounts determined in the Atria Group's risk management process. Due to the complexity of determining the exact values of potential sustainability risk scenarios, monetary quantification was also complemented by qualitative assessments. The likelihood was assessed using the scale defined in Atria's risk management process.

Based on the likelihood and financial impact values, a materiality value has been calculated for all sustainability sub-topics, which guides the management and follow-up of the identified impacts in accordance with the process approved by the company's Board of Directors.

From a financial point of view, a sustainability matter is material if it causes, or can reasonably be expected to cause, material financial impacts for Atria. Risks and opportunities have a material impact or can reasonably be expected to have a material impact on Atria's development, financial position, financial performance, cash flows, access to finance, or capital costs in the short-, medium- or long-term.

GENERAL DISCLOSURES - ESRS 2

DISCLOSURE REQUIREMENTS AND INCORPORATION BY REFERENCE

The following tables list all the disclosure requirements for ESRS 2 and the five sustainability standards relevant to Atria. The tables describe the location of the information related to the disclosure requirements in the Sustainability Statement or included by reference to the financial statements information (FS).

All disclosure requirements of the thematic standards E2, E3, S2 and S3 are omitted from the tables as they are below the materiality threshold for reporting.

Non-industry cross-cutting standards

Disclosure requirement		Page	Additional information
ESRS 2	**General disclosures**		
BP-1	General basis for preparation of the sustainability statements	30	
BP-2	Disclosures in relation to specific circumstances	-	Possible deviations from the data requirements of the standard have been taken into account in the compilation principles of the relevant indicators.
GOV-1	Role of the administrative, management and supervisory bodies	30-32	
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	30-32	
GOV-3	Integration of sustainability-related performance in incentive schemes	31	
GOV-4	Statement on sustainability due diligence	32	
GOV-5	Risk management and internal controls over sustainability reporting	32	
SBM-1	Strategy, business model and value chain (Products, markets, customers)	33	
	Strategy, business model and value chain (Number of employees by geographical area)	34	
	Strategy, business model and value chain (Distribution of net sales)	33	
SBM-2	Interests and views of stakeholders	36-38	
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	39-46	
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	47-51	
IRO-2	Disclosure Requirements in ESRS covered by the undertaking's sustainability statements	52-55	

Environmental information

Disclosure requirement		Page	Additional information
ESRS E1	**Climate change**		
ESRS 2, GOV-3	Integration of sustainability-related performance in incentive schemes	31	
E1-1	Transition plan for climate change mitigation	61	
ESRS2, SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	39-40	
ESRS 2, IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	49-50	
E1-2	Policies related to climate change mitigation and adaptation	61-62	
E1-3	Actions and resources in relation to climate change policies	62-66	
E1-4	Targets related to climate change mitigation and adaptation	62	
E1-5	Energy consumption and energy mix	67	

Environmental information

Disclosure requirement		Page	Additional information
ESRS E1	**Climate change**		
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	68-69	
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	-	Carbon credits are not enabled
E1-8	Internal carbon pricing	-	No internal carbon pricing applied
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	-	Not reported with a transition period
ESRS E4	**Biodiversity and ecosystems**		
E4-1	Transition plan and consideration of biodiversity and ecosystems in the strategy and business model	77	
ESRS 2, SBM-3	Material impacts, risks and opportunities and their interaction with the strategy and business model	40	
ESRS 2, IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities related to biodiversity and ecosystems	49-50	
E4-2	Policies related to biodiversity and ecosystems	77	
E4-3	Actions and resources related to biodiversity and ecosystems	78	
E4-4	Targets related to biodiversity and ecosystems	79	
E4-5	Impact metrics related to biodiversity and ecosystems change	79	
E4-6	Anticipated financial effects from biodiversity and ecosystem-related impacts, risks and opportunities	-	Not reported with a transition period
ESRS E5	**Resource use and circular economy**		
ESRS2, IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	49-50	
E5-1	Policies related to resource use and circular economy	80	
E5-2	Actions and resources related to resource use and circular economy	81	
E5-3	Targets related to resource use and circular economy	80	
E5-4	Resource inflows	81-82	
E5-5	Resource outflows	81-82	
E5-6	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	-	Not reported with a transition period

Social information

Disclosure requirement		Page	Additional information
ESRS S1	**Own workforce**		
ESRS 2, SBM-2	Interests and views of stakeholders	37	
ESRS 2, SBM-3	Material impacts, risks and opportunities and their interaction with the strategy and business model	42-43	
S1-1	Policies related to own workforce	84	
S1-2	Processes for engaging with own workforce and workers' representatives about impacts	86	
S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	86	
S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	87	
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	87	
S1-6	Characteristics of the undertaking's employees	87-88	
S1-7	Characteristics of non-employees in the undertaking's own workforce	-	Atria does not collect information on the characteristics of non-employees.
S1-8	Collective bargaining coverage and social dialogue	89	
S1-9	Diversity metrics	89	
S1-10	Adequate wages	89	
S1-11	Social protection	89	
S1-12	Persons with disabilities	-	Data collection is not allowed in all countries.
S1-13	Training and skills development metrics	89	
S1-14	Health and safety metrics	90	
S1-15	Work-life balance metrics	90	
S1-16	Remuneration metrics	90	
S1-17	Incidents, complaints and severe human rights impacts	90	
ESRS S4	**Consumers and end-users**		
ESRS 2, SBM-2	Interests and views of stakeholders	36	
ESRS 2, SBM-3	Material impacts, risks and opportunities and their interaction with the strategy and business model	44	
S4-1	Policies related to consumers and end-users	92	
S4-2	Processes for engaging with consumers and end-users about impacts	92	
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	92	
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	93	
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	94	

Governance information

Disclosure requirement		Page	Additional information
ESRS G1	**Resource use and circular economy**		
ESRS 2 GOV-1	Role of the administrative, management and supervisory bodies	30-32	
ESRS 2, IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	50	
G1–1	Business conduct policies and corporate culture	95-96	
G1–2	Supplier relations	97	
G1–3	Prevention and detection of corruption and bribery	97	
G1–4	Incidents of corruption or bribery	97	
G1–5	Political influence and lobbying activities	-	Not relevant. Atria is registered in the EU's Transparency Register, where the advocacy activities required by law are reported.
G1–6	Payment practices	-	Not relevant. Atria complies with the UTP directive in payment practices.

ENVIRONMENTAL INFORMATION

EU TAXONOMY

The European Union's Member States are working to address the challenges related to climate change and environmental pollution through the EU's Green Deal programme. One of the programme's objectives is to achieve carbon neutrality in the EU by 2050. The EU has developed a classification system for sustainable economic activities, entitled the EU taxonomy (EU 2020/852, 18 June 2020). The objective of the taxonomy is to have the financial markets to allocate capital to environmentally sustainable solutions.

The taxonomy defines the activities that fall within the scope of the classification system (= taxonomy-eligible activities), as well as the criteria for which of the activities that fall within the scope of the classification system are in accordance with the taxonomy, i.e. environmentally sustainable activities, and which are not.

The taxonomy is based on six environmental objectives:

1) climate change mitigation.
2) climate change adaptation.
3) sustainable use and protection of water and marine resources.
4) transition to a circular economy.
5) pollution prevention and control.
6) protection and restoration of biodiversity and ecosystems.

Business is environmentally sustainable if it contributes significantly to one or more taxonomy objectives and, at the same time, does not cause significant harm to other objectives. It is also required that business complies with the requirements of the minimum safeguards defined and meets the technical screening criteria established by the EU. The minimum safeguards cover four different areas: human rights, bribery, fair competition, and taxation. They seek to ensure that companies comply with internationally accepted business principles in their operations.

Atria respects and supports internationally recognised human rights principles and requires all its employees, suppliers and subcontractors to comply with these principles. In accordance with its Code of Conduct, Atria has zero tolerance for any kind of corruption or bribery. Atria complies with competition law and related practices. In taxation, Atria is committed to complying with both national and international tax regulations, reporting and paying taxes in an accurate and timely manner, and minimising tax-related risks.

The EU's technical assessment criteria for the different environmental objectives have been published in delegated regulations. The food industry's operations have not yet been included in the classification system, and no specific evaluation criteria have therefore been published for them. In addition, Atria did not make any investments within the scope of the classification system in 2025. Atria will continue to evaluate and implement its operations in accordance with the taxonomy criteria in 2026.

ACTIVITIES RELATED TO NUCLEAR ENERGY AND FOSSIL FUELS

	Nuclear energy–related activities	
1.	The company carries out or finances research, development, demonstration and deployment of innovative electricity generation facilities that produce energy through nuclear reactions, with the aim of minimising waste generated throughout the fuel cycle, or the company has exposures to such activities.	No
2.	The company carries out or finances the construction and safe operation of new nuclear facilities for the production of electricity or process heat, including for district heating or industrial processes such as hydrogen production, as well as the enhancement of their safety, using best available technologies, or the company has exposures to such activities.	No
3.	The company carries out or finances the safe operation of existing nuclear facilities producing electricity or process heat, including for district heating or industrial processes such as hydrogen production based on nuclear energy, as well as the enhancement of their safety, or the company has exposures to such activities	No
	Fossil gas–related activities	
4.	The company carries out or finances the construction or operation of electricity generation facilities using fossil gaseous fuels, or the company has exposures to such activities.	No
5.	The company carries out or finances the construction, refurbishment or operation of combined heat and power or combined cooling and power facilities using fossil gaseous fuels, or the company has exposures to such activities.	No
6.	The company carries out or finances the construction, refurbishment or operation of facilities producing heat or cooling using fossil gaseous fuels, or the company has exposures to such activities	No

ACCOUNTING POLICIES FOR INDICATORS

Turnover

In the taxonomy tables, the same accounting principles in accordance with the International Financial Reporting Standards (IFRS) have been used in the calculation of turnover as in the consolidated financial statements. Further information can be found in Note 2 to the consolidated financial statements.

Capital expenditure (CapEx)

In the calculation of capital expenditure in the taxonomy tables, Atria has included increases in tangible fixed assets recognised on the balance sheet based on tangible and intangible assets for the financial year and lease agreements. Tangible assets include investments in buildings, machinery and equipment. A breakdown of investments is available in Note 12 and 14 to the consolidated financial statements. In 2025, Atria did not have taxonomy-eligible investments that would improve energy efficiency and utilise renewable energy.

Operating expenditure (OpEx)

The calculation of operating expenses presented in the taxonomy tables takes into account the labour costs and spare parts related to the repair, maintenance and servicing of buildings and machinery and equipment, as well as external services.

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Luokitusjärjestelmän mukaisiin taloudellisiin toimintoihin liittyviin tuotteisiin ja palveluihin liittyvä osuus pääomamenoista - vuoden 2025 tiedot

Tilikausi	2025			Merkittävän edistämisen kriteerit						"Ei merkittävää haittaa" -kriteerit (DNSH: Does Not Significantly Harm)									
Taloudelliset toiminnat (1)	Koodi (a) (2)	Pääomamenot (3)	Osuus pääomamenoista (4)	Ilmastonmuutoksen hillintä (5)	Ilmastonmuutokseen sopeutuminen (6)	Vesi (7)	Ympäristön pilaantuminen (8)	Kiertotalous (9)	Biologinen monimuotoisuus (10)	Ilmastonmuutoksen hillintä (11)	Ilmastonmuutokseen sopeutuminen (12)	Vesi (13)	Ympäristön pilaantuminen (14)	Kiertotalous (15)	Biologinen monimuotoisuus (16)	Vähimmäistason suojatoimet (17)	Luokitusjärjestelmän mukaisten (A1) tai luokitusjärjestelmäkelpoisten (A2) osuus pääomamenoista, vuosi 2024 (18)	Luokka mahdollistava toiminta (19)	Luokka siirtymätoiminta (20)
		mEuro	%	K, E, E/ES (b) (c)	K, E, E/ES (b) (c)	K, E, E/ES (b) (c)	K, E, E/ES (b) (c)	K, E, E/ES (b) (c)	K, E, E/ES (b) (c)	K/E	K/E	K/E	K/E	K/E	K/E	K/E	%	M	T
A. Luokitusjärjestelmäkelpoiset toiminnat																			
A.1 Ympäristön kannalta kestävät (luokitusjärjestelmän mukaiset) toiminnot																			
Ympäristön kannalta kestävien (luokitusjärjestelmän mukaisten) toimintojen pääomamenot (A.1)		0,0	0 %							K	K	K	K	K	K	K	0 %		
Josta mahdollistavat toiminnat		0,0	0 %							K	K	K	K	K	K	K	0 %	M	
Josta siirtymätoiminnat		0,0	0 %							K	K	K	K	K	K	K	0 %		T
A.2 Luokitusjärjestelmäkelpoiset muttei ympäristön kannalta kestävät (muut kuin luokitusjärjestelmän mukaiset) toiminnat																			
				KEL; E/KEL (f)	KEL; E/KEL (f)	KEL; E/KEL (f)	KEL; E/KEL (f)	KEL; E/KEL (f)	KEL; E/KEL (f)										
7.1. Uusien rakennusten rakentaminen	CCM 7.1, CCA 7.1, CE 3.1	0,0	0 %	KEL	KEL	E/KEL	E/KEL	KEL	E/KEL								0 %		
7.3. Energiatehokkuuslaitteiden asennus, huolto ja korjaus	CCM 7.3, CCA 7.3	0,0	0 %	KEL	KEL	E/KEL	E/KEL	E/KEL	E/KEL								0 %		
Luokitusjärjestelmäkelpoisten mutta ei ympäristön kannalta kestävien (muiden kuin luokitusjärjestelmän mukaisten) toimintojen pääomamenot (A.2)		0,0	0 %	0 %	0 %	0 %	0 %	0 %	0 %								0 %		
A. Luokitusjärjestelmäkelpoisten toimintojen pääomamenot (A.1+A.2)		0,0	0 %	0 %	0 %	0 %	0 %	0 %	0 %								0 %		
B. Ei-luokitusjärjestelmäkelpoiset toiminnat																			
Ei luokitusjärjestelmäkelpoisten toimintojen pääomamenot		61,7	100 %																
Yhteensä		61,7	100 %																

	Osuus pääomamenoista/Pääomamenot yhteensä	
	Luokitusjärjestelmän mukaista tavoitteen mukaan	Luokitusjärjestelmäkelpoista tavoitteen mukaan
Ilmastonmuutoksen hillintä	0 %	0 %
Ilmastonmuutokseen sopeutuminen	0 %	0 %
Vesivarat	0 %	0 %
Kiertotalous	0 %	0 %
Ympäristön pilaantuminen	0 %	0 %
Biologinen monimuotoisuus	0 %	0 %

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Luokitusjärjestelmän mukaisiin taloudellisiin toimintoihin liittyviin tuotteisiin ja palveluihin liittyvä osuus käyttömenoista - vuoden 2025 tiedot

Tilikausi	2025			Merkittävän edstämisen kriteerit						"Ei merkittävää haittaa" -kriteerit (DNSH: Does Not Significantly Harm)									
Taloudelliset toiminnat (1)	Koodi (a) (2)	Käyttömenot (3)	Osuus käyttö-menoista (4)	Ilmastonmuutoksen hillintä (5)	Ilmastonmuutokseen sopeutuminen (6)	Vesi (7)	Ympäristön pilaantuminen (8)	Kiertotalous (9)	Biologinen monimuotoisuus (10)	Ilmastonmuutoksen hillintä (11)	Ilmastonmuutokseen sopeutuminen (12)	Vesi (13)	Ympäristön pilaantuminen (14)	Kiertotalous (15)	Biologinen monimuotoisuus (16)	Vähimmäistason suojatoimet (17)	Luokitusjärjestel-män mukaisten (A1) tai luokitus-järjestelmäkel-poisten (A2) osuus käyttömenoista, vuosi 2024 (18)	Luokka mahdollistava toiminta (19)	Luokka siirtymä-toiminta (20)
		mEuro	%	K; E; E/ES (b) (c)	K; E; E/ES (b) (c)	K; E; E/ES (b) (c)	K; E; E/ES (b) (c)	K; E; E/ES (b) (c)	K; E; E/ES (b) (c)	K/E	K/E	K/E	K/E	K/E	K/E	K/E	%	M	T
A. Luokitusjärjestelmäkelpoiset toiminnat																			
A.1 Ympäristön kannalta kestävät (luokitusjärjestelmän mukaiset) toiminnot																			
Ympäristön kannalta kestävien (luokitusjärjestelmän mukaisten) toimintojen käyttömenot (A.1)		0,0	0 %							K	K	K	K	K	K	K	0 %		
Josta mahdollistavat toiminnat		0	0 %							K	K	K	K	K	K	K	0 %	M	
Josta siirtymätoiminnat		0	0 %							K	K	K	K	K	K	K	0 %		T
A.2 Luokitusjärjestelmäkelpoiset muttei ympäristön kannalta kestävät (muut kuin luokitusjärjestelmän mukaiset) toiminnat																			
				KEL; E/KEL (f)	KEL; E/KEL (f)	KEL; E/KEL (f)	KEL; E/KEL (f)	KEL; E/KEL (f)	KEL; E/KEL (f)										
Luokitusjärjestelmäkelpoisten mutta ei ympäristön kannalta kestävien (muiden kuin luokitusjärjestelmän mukaisten) toimintojen käyttömenot (A.2)		0	0 %	0 %	0 %	0 %	0 %	0 %	0 %								0 %		
A. Luokitusjärjestelmäkelpoisten toimintojen käyttömenot (A.1+A.2)		0,0	0 %	0 %	0 %	0 %	0 %	0 %	0 %								0 %		
B. Ei-luokitusjärjestelmäkelpoiset toiminnat																			
Ei luokitusjärjestelmäkelpoisten toimintojen käyttömenot		35,5	100 %																
Yhteensä		35,5	100 %																

	Osuus käyttömenoista/Käyttömenot yhteensä	
	Luokitusjärjestelmän mukaista tavoitteen mukaan	Luokitusjärjestelmä-kelpoista tavoitteen mukaan
Ilmastonmuutoksen hillintä		
Ilmastonmuutokseen sopeutuminen		
Vesivarat		
Kiertotalous		
Ympäristön pilaantuminen		
#NIMI?		

CONTENTS

Luokitusjärjestelmän mukaisiin taloudellisiin toimintoihin liittyviin tuotteisiin ja palveluihin liittyvä osuus liikevaihdosta - vuoden 2025 tiedot

Tilikausi	2025			Merkittävän edstämisen kriteerit						"Ei merkittävää haittaa" -kriteerit (DNSH: Does Not Significantly Harm)									
Taloudelliset toiminnat (1)	Koodi (a) (2)	Liikevaihto (3)	Osuus liikevaihdosta (4)	Ilmastonmuutoksen hillintä (5)	Ilmastonmuutokseen sopeutuminen (6)	Vesi (7)	Ympäristön pilaantuminen (8)	Kiertotalous (9)	Biologinen monimuotoisuus (10)	Ilmastonmuutoksen hillintä (11)	Ilmastonmuutokseen sopeutuminen (12)	Vesi (13)	Ympäristön pilaantuminen (14)	Kiertotalous (15)	Biologinen monimuotoisuus (16)	Vähimmäistason suojatoimet (17)	Luokitusjärjestelmän mukaisten (A1) tai luokitusjärjestelmäkelpoisten (A2) osuus liikevaihdosta, vuosi 2024 (18)	Luokka mahdollistava toiminta (19)	Luokka siirtymätoiminta (20)
		mEuro	%	K; E; E/ES (b) (c)	K; E; E/ES (b) (c)	K; E; E/ES (b) (c)	K; E; E/ES (b) (c)	K; E; E/ES (b) (c)	K; E; E/ES (b) (c)	K/E	K/E	K/E	K/E	K/E	K/E	K/E	%	M	T
A. Luokitusjärjestelmäkelpoiset toiminnat																			
A.1 Ympäristön kannalta kestävät (luokitusjärjestelmän mukaiset) toiminnot																			
Ympäristön kannalta kestävien (luokitusjärjestelmän mukaisten) toimintojen liikevaihto (A.1)		0,0	0 %							K	K	K	K	K	K	K	0 %		
Josta mahdollistavat toiminnat		0	0 %							K	K	K	K	K	K	K	0 %	M	
Josta siirtymätoiminnat		0	0 %							K	K	K	K	K	K	K	0 %		T
A.2 Luokitusjärjestelmäkelpoiset muttei ympäristön kannalta kestävät (muut kuin luokitusjärjestelmän mukaiset) toiminnat																			
				KEL; E/KEL (f)	KEL; E/KEL (f)	KEL; E/KEL (f)	KEL; E/KEL (f)	KEL; E/KEL (f)	KEL; E/KEL (f)										
Luokitusjärjestelmäkelpoisten mutta ei ympäristön kannalta kestävien (muiden kuin luokitusjärjestelmän mukaisten) toimintojen liikevaihto (A.2)		0	0 %	0 %	0 %	0 %	0 %	0 %	0 %								0 %		
A. Luokitusjärjestelmäkelpoisten toimintojen liikevaihto (A.1+A.2)		0,0	0 %	0 %	0 %	0 %	0 %	0 %	0 %								0 %		
B. Ei-luokitusjärjestelmäkelpoiset toiminnat																			
Ei luokitusjärjestelmäkelpoisten toimintojen liikevaihto		1813,7	100 %																
Yhteensä		1813,7	100 %																

	Osuus liikevaihdosta/Liikevaihto yhteensä	
	Luokitusjärjestelmän mukaista tavoitteen mukaan	Luokitusjärjestelmäkelpoista tavoitteen mukaan
Ilmastonmuutoksen hillintä		
Ilmastonmuutokseen sopeutuminen		
Vesivarat		
Kiertotalous		
Ympäristön pilaantuminen		
Biologinen monimuotoisuus		

ENVIRONMENTAL INFORMATION - ESRS E1

CLIMATE CHANGE

TRANSITION PLAN

Atria is committed to reducing its greenhouse gas emissions in line with the Paris Agreement's 1.5°C targets and to developing its business resilience to the impacts of climate change. The target level of Atria's emission reductions is based on climate science and approved by SBTi (the Science Based Target initiative). Atria's medium-term SBTi target has been set and approved in 2022, extending to 2030. In connection with target setting, the emissions of the Atria Group companies were mapped in all emission classes (Scope 1, 2, 3). The survey was carried out with data from 2020, which is also a base year for the targets. Based on the results of the mapping, the most significant emission sources which the measures of the transition program target have been identified. The majority of Scope 1 and Scope 2 emissions is generated in Atria Finland's operations. The major source of emissions in the value chain (Scope 3) is the production of meat used as a raw material. The current target has been set according to an industry-independent 1.5°C scenario. Atria will update the target setting according to the SBTi sector-specific guidelines (Forest, Land, and Agriculture, FLAG) and then align the company's long-term net zero targets more precisely.

Atria's business strategy and transition plan have been assessed in three different climate scenarios in accordance with the TCFD recommendations. A more detailed process for identifying and assessing climate-related impacts, risks and opportunities is described in section *Material sustainability impacts, risks and opportunities.* The results show that Atria is prepared for both a major transition and possible adaptation challenges. The company is able to reduce its emissions as required by the 1.5 °C pathway and ensure profitable operations while managing the identified risks and seizing new opportunities, strengthening the company's long-term value-creating capacity. The key physical risks and transition risks identified in the scenario analysis primarily affect Atria's value chain. Medium- and long-term physical risks include the direct impacts of climate change on agriculture. They can change production conditions and thus affect the availability and price of raw materials. Transition risks related to climate change mitigation and adaptation may weaken the company's competitiveness in the medium and long term if the costs related to emission-reducing technologies and adaptation measures cannot be covered by sales revenue or other revenues. Thus, economic factors may cause greenhouse gas emissions to be locked in the value chain, in particular. Atria's emission profile is particularly affected by methane emissions from cattle metabolism and greenhouse gas emissions from organic soils, the reduction possibilities of which are limited with current production technologies. For this reason, some of the emissions can be considered structurally locked-in, and their reduction requires long-term development work throughout the value chain. So far, Atria has not identified any significant greenhouse gas lock-in related to physical assets or investments, which could jeopardise the achievement of Atria's emission reduction targets.

Promoting energy efficiency and increasing the share of emission-free energy sources are key measures in reducing emissions from own operations. Energy-related medium- and long-term transition risks are managed through energy planning. Energy planning aims at achieving emission targets and managing energy price risks. The physical risks of the value chain have been prepared for by developing the flexibility of supply chains and the versatility of supply sources. The most significant emission reduction targets in the value chain primarily concern Atria's direct contract-based primary production. The main means of reducing emissions from primary production are the development of productivity, cultivation methods, manure processing and feed solutions. In addition, Atria builds the capability to identify emission sources in its primary production chain and verifies the effectiveness of climate action at the farm level.

The Board of Directors approved the transition plan during the 2025 financial year. Climate-related risks and their impact on business are reported to Atria's Board of Directors. Atria Group's Board of Directors monitors the implementation of the transition plan annually. The members of Atria Group Management Team, in their areas of responsibility, are responsible for assessing and managing climate risks and making strategic decisions based on these risks. The measures in accordance with the transition plan are included in Atria's Group strategy. During the reporting year, Atria has promoted the objectives in accordance with the transition plan.

Atria did not have any economic activities or investments falling within the scope of the delegated regulations on climate change adaptation or mitigation adopted under the taxonomy regulation during the reporting year. Atria's economic activities are not excluded from the EU's Paris Agreement benchmarks.

POLICIES

Atria's environmental policy defines a number of measures for combating climate change and adapting to it. In terms of combating climate change, Atria is committed to reducing its greenhouse gas emissions in accordance with the 1.5°C targets of the Paris Agreement. The company has set SBTi targets based on climate science for emissions from both its own operations (Scope 1 and 2) and the value chain (Scope 3). Promoting energy efficiency and increasing the share of emission-free energy sources are key measures in reducing emissions from own operations. The reduction of emissions in the value chain focuses on the primary production chain, where production efficiency, cultivation methods and animal feed solutions are developed. In terms of adaptation to climate change, key means of promoting climate-friendly and environmentally friendly technology and best practices in own operations as well as in the value chain are multidisciplinary networking and cooperation with operators, experts and scientists in the field. Emissions calculation and reporting are based on the GHG protocol framework. In addition to the climate commitment, the company is committed to continuous improvement of environmental and energy efficiency in its environmental policy and to protecting the environment from pollution.

Environmental policy is one of Atria's corporate policies. It applies to all Atria subsidiaries and is available in its entirety on the company's website. The governance of Group policies is described in section G1 Business conduct. Atria's environmental policy has implications for both internal and external stakeholders. Internal stakeholders include employees and functions responsible for achieving environmental objectives and implementing policies. External stakeholders include 1) value chain partners involved in joint development activities, 2) authorities that set minimum standards for operations, as well as 3) consumers and customers whose views are heard on environmental responsibility and the setting of targets. The maintenance of environmental management and performance is guided by the requirements of certified quality, environmental management and energy management systems of production facilities, as well as the management principles defined in the environmental policy. Performance is systematically monitored at all levels of the organisation.

In Atria's value chain, suppliers are required to commit to Atria Supplier Code of Conduct or their own similar principles, which set minimum requirements for the environmental sustainability of supply chain operators. The operating principles require the suppliers to comply with the UN Global Compact's environmental sustainability principles, among other things.

TARGETS

Atria's targets for reducing greenhouse gas emissions are in line with the Paris Agreement's 1.5°C targets and serve as a roadmap towards a carbon-neutral food chain. In the targets approved by SBTi, Atria commits to reducing greenhouse gas emissions in its own operations (Scope 1 and 2) by 42 per cent by 2030 from the 2020 levels. This means reducing emissions in absolute tonnage by 35,000 tCO_2e from the base year's 83,500 tCO_2e level. The Scope 2 objective is based on a market-based calculation. The reduction target for the value chain's (Scope 3) emissions is 20 per cent per tonne of processed meat by 2030. This means a total reduction of emissions in absolute tonnage of about 380,000 tCO_2e. The SBTi targets are based on the Group's greenhouse gas inventory and are thus in line with the scope of the company's greenhouse gas inventory and environmental policy. Progress in achieving these targets is regularly monitored and reported to the company's senior management and Board of Directors.

ACTIONS AND RESOURCES

Own operations

In reducing the emissions of Atria's own industrial operations, the key is a controlled transition towards the use of emission-free and renewable forms of energy, as well as the promotion of energy efficiency. Potential measures for each production facility to meet the emission targets have been mapped. The actions concern fuels and energy sources used for heat production at production facilities, as well as the introduction of new technology. Actions that require investments depend on the availability of resources in relation to the company's investment capacity and the continuity of access to financing at a reasonable cost of capital.

Actions in 2025

- Atria has decided to invest EUR 82.4 million in the modernisation of convenience food production and emission-free energy solutions in Nurmo. The project includes the renovation of an existing production plant and the replacement of structural and other machinery and equipment with more energy-efficient machinery and equipment. The renovation will reduce energy use by 50,000 MWh and CO_2 emissions by 20,500 tonnes at annual level. This project will receive EUR 24.7 million in clean transition investment support from Business Finland.
- Construction work for the electric boiler investment at Atria Finland's Nurmo plant were began as planned during 2025 by a collaboration partner. The total cost of the project is approximately EUR 7 million, and Atria rents electric boilers from a partner. The annual emission reduction effect of the investment in an electric boiler is estimated to be 12,000 tCO_2e (electrification).
- The largest factory units have certified energy management systems that systematically manage energy use and continuous improvement of energy efficiency. In 2025, energy-efficiency measures were implemented across all of Atria's business areas, such as LED lighting upgrades.
- A-Rehu has made an agreement to purchase solar electricity from a nearby solar power plant starting in 2026. The contract has an annual emission reduction effect of approximately 1,150 tCO_2e.

Future action plan

Energy guarantees of origin

- Obtaining guarantees of origin for electricity enables the management of market-based emissions (Scope 2) related to purchased energy. Guarantees of origin can also be obtained for purchased district heating. The costs related to guarantees of origin are small in the total energy costs and are recognised as an annual expense in the company's income statement.

Electrification

- The investment in an electric boiler at the Nurmo plant makes it possible to replace fossil fuels with electricity, which reduces emissions by an estimated 12,000 tCO_2e. The investment is made by a partner from whom Atria leases electric boilers. The related costs are recognised in the income statement in accordance with IFRS 16.
- An investment of EUR 82.4 million in the Nurmo food factory will reduce emissions by an estimated 20,500 tCO2e per year from 2028 onwards.
- The emission reductions of the future actions being implemented are based on replacing fossil fuel by the electrification of heat production and by committing to the acquisition of emission-free energy, including renewable energy.

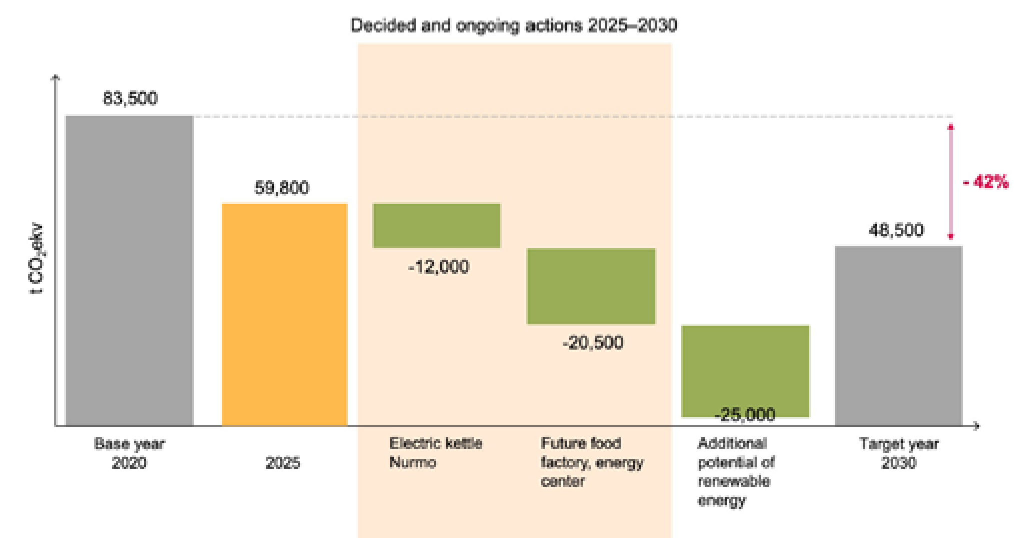
Use of renewable energy

- Atria is considering options to increase the use of renewable energy in its own operations. The aim is to move towards cost-effective solutions that enable emissions to be reduced, especially in the context of replacement investments. Such emission-reduction potential has been estimated at 25,000 tCO_2e in the Group's business areas. The investment needs related to the actions have not been included in the transition plan, as more detailed technical plans have not yet been drawn up.
- Atria continuously evaluates the cost-effectiveness and emission reduction potential of different options to implement the transition to renewable energy as effectively and as economically sustainably as possible.

Energy efficiency

- Energy efficiency actions, such as process development and heat recovery, reduce overall energy consumption and improve resource efficiency.
- The investment in the future food factory is a comprehensive modernisation of production, which also takes into account the plant's energy systems. The investment will significantly improve the efficiency of production processes and energy use.
- Within the framework of certified energy management systems, Atria systematically carries out energy audits and continues to continuously improve energy efficiency in line with the Energy Efficiency Directive (EU 2023/1791) in all its business areas.
- In addition, the old refrigeration systems still in use in Estonia will be replaced by modern, emission-free and more energy-efficient solutions when they reach the end of their technical service life by 2029. This measure is estimated to bring about annual emission reductions of around 1,800 tCO_2e.

Actions under the transition plan, Scope 1 and 2



Value chain

The measures in the value chain initially target Atria Finland's contract-based primary production. It is the most significant source of emissions in the entire Atria Group. The measures in the value chain have been identified in cooperation with contract producers.

Atria's ongoing activities in Finland (development of productivity, reducing the use of soy, storage and treatment of manure, increasing the share of renewable energy) are estimated to provide emission reductions of a total of 170,000 tCO_2e by 2030.

The demonstration of positive development with the reported key figures takes place with a delay, because the verification of the effectiveness of the measures taken requires the use of comprehensive primary data in the emissions calculation. Therefore, the reduction of emissions in the value chain does not appear to be a linear development. The emission reduction measures carried out in own primary production chain will start to show in full in the total emissions only when the coverage of the calculation can also be increased in beef and pork production to more than 50 per cent of the contract production facilities.

Actions in 2025

- There was considerable progress in the systematic measurement of the carbon footprint of cattle farms in the reporting year. The measurement is carried out with the Carbo® environmental calculator developed jointly by Valio and the Natural Resources Institute Finland Luke. From the beginning of 2024, the use of the Carbo® environmental calculator has been possible at Atria's contract production farms. With this calculator, Atria's more than 1,200 contract farms specialising in beef production can calculate their environmental impacts and explore the most efficient ways to reduce them.
- Carbon footprint calculators for chicken and pork production have been developed in cooperation with Envitecpolis Oy. Contract production farms can calculate their climate impacts with the EnvitecVision environmental calculator and identify the most effective measures to reduce them. The calculators are used to verify the effectiveness of the measures carried out according to the plans. In 2025, chicken farms carried out the second calculation covering the entire value chain, and calculation for pork production expanded considerably. The carbon footprint of chicken production has decreased by 8.2 per cent and that of traceable pork farms by 8.3 per cent compared with 2020.
- Soybeans used as feed material are the most significant single source of emissions in pork and chicken production. Feed development aimed at reducing the use of soy continued in Finland. The share of soy in chicken feed in 2025 was 11.5 per cent and in pig feed 1.6 per cent.

Measures being implemented

Productivity development

- The goal of the pig chain is an annual productivity growth of about 3 per cent. Atria's smart pig farm project promotes the development of productivity. The impact of productivity development on pork emissions is estimated to be a 1 per cent reduction per year. The measure is estimated to continue at least until 2030.
- It is possible to increase the productivity of the beef chain by increasing beef cross-breeds, steering the sex distribution and the general development of the productivity of beef breeds, as well as better utilisation of the carcass weight potential. The impact of these measures on the carbon footprint of beef is estimated to be an eight per cent reduction in ten years. The measure is estimated to continue at least until 2030.
- Chicken production efficiency is already very high. The emission reduction potential of the carbon footprint by intensifying the production of chickens is estimated at 2 per cent in ten years.
- There are no direct cost impacts associated with the development of productivity. The positive financial effects associated with the development of productivity affects the producers in the value chain.

Renewable energy

- The farms will continue to invest in renewable energy (especially solar panels) and replace the remaining oil boilers with low-emission technologies. In addition, the share of renewable fuels in fuels used in road transport will increase, for example, with the distribution obligation and the emissions trading system 2. The importance of energy in the carbon footprint of meat production is <10 per cent, and these measures are estimated to reduce the carbon footprint of production lines by 2 per cent by 2030. The economic impacts are estimated to be neutral in the value chain, and they do not directly affect Atria.

CONTENTS

Reduction in soy use

- In chicken production, it has been estimated that the use of soy can be reduced by 30 per cent without having to resort to a significant amount of foreign feed raw materials. By refining domestic protein sources and improving the feed efficiency, the need for soy in animal feed can be further reduced. The impact of these measures on the carbon footprint of chicken is estimated at -5 per cent in ten years.
- In pork production, the goal is to halve the use of soy from the current share of 2 per cent to 1 per cent. The impact of halving on the carbon footprint of pork is about -5 per cent in ten years.
- Soy is not used in the Atria beef value chain.
- The economic impact of soy use has been assessed by the difference in the price of alternative protein sources.

Manure storage and treatment

- The emission reduction impact of manure processing from Atria's primary production chain to existing and under construction biogas plants is estimated to be 30,000 tCO_2e by 2030. The economic impact is neutral, as it does not require new investments from Atria or the value chain, except in the case of on-farm biogas plants, whose implementation is assessed economically within the value chain as an independent process.

Future action plan

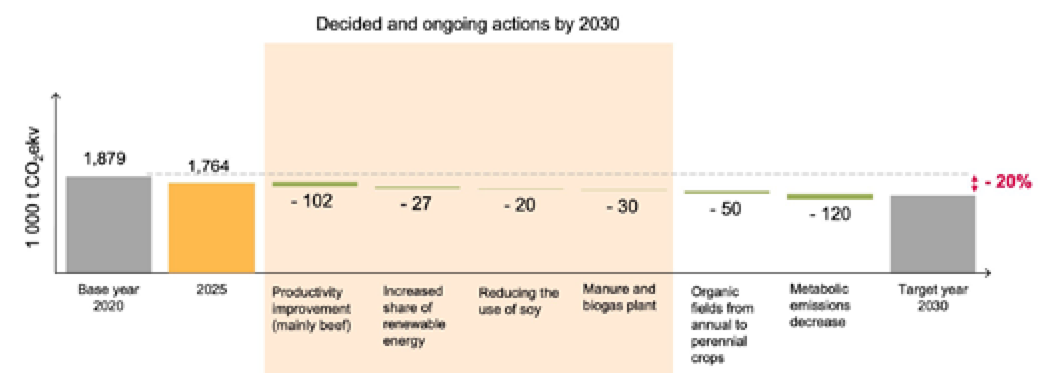
Reducing emissions from cattle metabolism

- According to studies, it is possible to reduce methane emissions from cattle metabolism through various feeding and feed solutions, grazing planning, breeding and development of animal genetic resources. Together with its cooperation network, Atria has launched the preparation of a research project aimed at verifying the effectiveness of the feed solution presented in international studies to reduce metabolic emissions in Finnish conditions.
- If the feed solution under research succeeds in demonstrating a reduction in methane emissions also in Finnish conditions, the economic impact of the actual measure will be neutral.

Replacement of annual crops of peat fields with perennials

- According to the national greenhouse gas inventory, transferring peatland from annual to perennial crops reduces emissions by 10 tCO_2e/ha.
- Based on Atria's soil and land-use study (authored by Luke), it is estimated that replacing annual crops with perennials would be feasible on 5,000 hectares of peatland in the Atria chain by 2030.

Measures under the transition plan, Scope 3

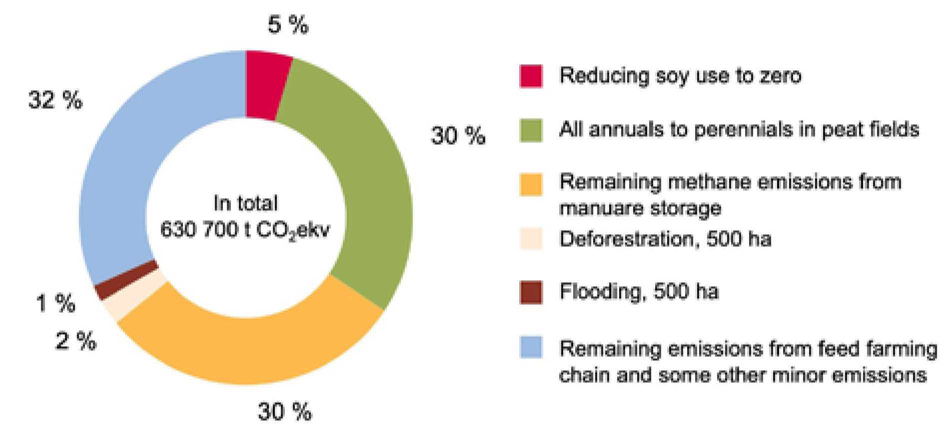


Additional emission reduction measures

Atria Finland's primary production chain has identified and estimated the total emission reduction potential of the following measures, which totals approximately 630,700 tCO_2e per year. The most significant potential for further emission reductions is in the exchange of annual crops for perennials on peatlands, in the processing of manure in biogas plants and in improving the efficiency of fodder plant cultivation. In addition, emission reductions can be achieved, for example, by further reducing the use of feed soy, by extensive use of carbon farming methods and by restoring and rewetting peatlands. The attached diagram shows the relationship between the different measures. Actions require farm-level investments and/or operational development, and partly also additional scientific research to confirm and verify emission reductions using farm calculators.

- **Replacement of annual crops of peat fields with perennials**. Theoretical potential based on the soil and land-use survey: 180,000 tCO_2e.
- **Methane emissions from manure storage.** Methane is formed during the storage of manure, especially slurry. Methane emissions can be reduced by about 90 per cent if the manure is processed as fresh as possible in the biogas plant.
- **Soy-free chicken and pork production**. Replacing soy completely with other protein sources in animal feed can reduce the carbon footprint of chicken by 10 per cent and the carbon footprint of pork by 5 per cent.
- **Restoration and rewetting of peat fields**. The assessment of the emission reduction potential is based on recent research publications and seminar materials with the help of a comparative 500-hectare example.
- **Improving the efficiency of fodder plant cultivation** by, among other things, raising yield levels, increasing carbon farming measures, improving the efficiency of nutrient use and the use of organic fertilisers. However, cultivation engineering measures will take time to become more common, so more significant impacts are not expected until after 2030.

Potential of identified additional emission reduction measures



ENERGY CONSUMPTION AND ENERGY MIX

Atria Group, MWh	2025	2024
Fuels		
Oil	17,899	26,044
Fossil gases	16,489	14,325
Biofuels	50,294	53,659
Purchases energy, electricity, heat, steam		
Fossil sources	120,961	125,725
Nuclear power	174,746	183,000
Renewables, including biomass	87,641	76,377

Atria Group, MWh	2025	2024
Total energy consumption		
Total fossil energy consumption	155,349	169,094
Total consumption of nuclear energy	174,746	183,000
Total renewable energy consumption	137,935	130,037
Total energy consumption	468,030	482,130
Percentage of energy sources (%)		
Share of fossil energy sources in total energy consumption	33%	35%
Share of total energy consumption accounted for by nuclear power sources	37%	38%
Share of renewable energy sources in total energy consumption	30%	27%
Energy efficiency		
Energy intensity based on net sales* (MWh / EUR million)	258	275
Energy intensity based on production volume (MWh/t)	0.66	0.72

ENERGY CONSUMPTION BY BUSINESS AREA

	Atria Finland		Atria Sweden		Atria Denmark		Atria Estonia		Atria Group total	
Total energy consumption, MWh	**2025**	2024	**2025**	2024	**2025**	2024	**2025**	2024	**2025**	2024
Total fossil energy consumption	**120,443**	132,293	**7,703**	9,930	**12,867**	12,929	**14,335**	14,941	155,349	159,094
Total consumption of nuclear energy	**146,000**	146,000	**28,746**	37,000	**-**	-	**-**	0	174,746	183,000
Total renewable energy consumption	**70,899**	71,399	**58,012**	46,216	**-**	-	**9,025**	12,422	137,935	130,037
Total energy consumption	**337,342**	349,692	**94,461**	93,146	**12,867**	11,929	**23,360**	27,362	468,030	482,130

* Net sales, Note 2 to the financial statements

GREENHOUSE GAS EMISSIONS IN THE ATRIA GROUP

	Retrospective			Milestones and target years			
t CO_2e	**2020***	**2024****	**2025**	**Change from base year (%)**	**2025**	**2030**	**Annual % target / base year**
Scope 1							
Direct greenhouse gas emissions (Scope 1)	10,283	9,630	9,892**	-3.8%			
Percentage of Scope 1 GHG emissions covered by regulated emission trading systems (%)	0	0	0				
Scope 2							
Location-based indirect GHG emissions (Scope 2)	-	52,053	48,585				
Market-based indirect GHG emissions (Scope 2)	73,299	58,006	49,888	-31.9%			
Total Scope 1 and 2 market-based greenhouse gas emissions	**83,582**	**67,636**	**59,779**	**-28.5%**	**66,030**	**48,478**	**-4.2%**
Significant GHG emissions from the value chain (Scope 3)							
Indirect (Scope 3) total gross GHG emissions ***	2,346 810	2,038,797	2,027,500				
1 Purchased goods and services							
Meat raw material	1,878,868	1,841,672	1,763,990	-2.0%			
Other edible raw materials	73,076	72,532	74,973				
Packaging materials	35,751	34,234	37,583				
Purchased services	-	-	29,515**				
Raw materials for feed production sold outside the chain	-	-	61,924**				
2 Capital goods	-	-	13,820**				
3 Fuel and energy-related activities (not included in Scope 1 or Scope 2 emissions)	-	9,809	8,778				
4 Upstream transportation and distribution	-	5,256	7,651				
15 Investments (shareholding and joint ventures)	-	30,462	29,267				
Estimated Scope 3 emissions for categories 2–15***	359,115	44,832	**				
Total location-based GHG emissions		2,100,479	2,085,978				
Total market-based GHG emissions***	2,430,392	2,106,433	2,087,280				
Greenhouse gas emissions per tonne of processed meat (tCO_2e/t)	**7.6**	**7.7**	**7.2**	**- 5%**		**6.0**	**-2%**

*Figures for base year 2020 are not certified by the sustainability reporting verifier.
** More information on changes on the emissions included in and disaggregated within the emissions inventory can be found in the section "Accounting policies for indicators".
***The other Scope 3 categories for the base year 2020 are reported together as they are a top-level estimate of the emissions mapping phase. The estimate includes services from category 1 and categories 2–15. Broken down, they are not comparable with the corresponding categories reported for 2024 onwards and based on a more detailed calculation. The change in Scope 3 emissions and total GHG emissions between base year 2020 and reporting year 2025 does not reflect a real GHG emission reduction.

GREENHOUSE GAS EMISSIONS IN THE ATRIA GROUP

GHG intensity in relation to *net sales

tCO_2e / EUR million	2025	2024
GHG intensity based on net sales, Scope 1, 2 and 3 (location-based)	1,150	1,197
GHG Intensity based on net sales, Scope 1, 2 and 3 (market-based)	1,151	1,200

Biogenic CO2 emissions

$t CO_2$	2025	2024
Biogenic CO2 emissions	35,706	37,860

GREENHOUSE GAS EMISSIONS BY BUSINESS AREA

	Atria Finland		Atria Sweden		Atria Denmark		Atria Estonia		Atria Group total	
tCO_2e	2025	2024*	2025	2024*	2025	2024	2025	2024	2025	2024
Direct greenhouse gas emissions (Scope 1)	4,598	5,052	1,942	2,434	1,203	1,062	2,149	1,182	9,892	9,630
Location-based indirect GHG emissions (Scope 2)	41,720	47,923	373	617	522	752	5,971	2,760	48,585	52,053
Market-based indirect GHG emissions (Scope 2)	40,591	46,589	41	18	2,896	4,157	6,360	7,242	49,888	58,006
Total GHG emissions of the value chain (Scope 3)	1,498,522	1,480,155	374,399	401,295	58,408	56,923	96,171	100,425	2,027,500	2,038,797
Total location-based greenhouse gas emissions	**1,544,840**	1,533,130	**376,713**	404,346	**60,133**	58,636	**104,291**	104,367	2,085,977	2,100,479
Total market-based greenhouse gas emissions	**1,543,710**	1,531,796	**376,382**	403,746	**62,507**	62,041	**104,681**	108,849	2,087,280	2,106,433
Biogenic CO2 emissions	**14,158**	15,121	**18,125**	17,924	**-**	-	**3,423**	4,815	35,706	37,860

* net sales, Note 2 to the financial statements

ACCOUNTING POLICIES FOR INDICATORS

Energy consumption

Energy consumption data, as well as basic and volume data on products and raw materials, are collected from the companies' accounts. If necessary, the information has been supplemented with detailed information collected from actors in the supply chain.

Energy consumption includes Atria Group's production facilities and premises. Energy consumption is expressed as the end use of energy, in which case the efficiency factors of electricity and heat are not taken into account. In the end use of energy, the fuel consumed in the factories, self-generated solar power and the amount of purchased electricity and purchased heat are added together, and the sold heat is deducted from this in megawatt hours (MWh). New production facilities are considered in the calculation from the moment they start production. Statistics Finland's coefficients are used to calculate the energy contained in different fuels. Untraceable electrical energy is reported to fossil energy sources in accordance with the prudence principle.

The energy intensity based on the production volume takes into account the total energy consumption and outflows of materials that have been subjected to energy consumption. The production volume corresponds to the combined rows “Food products”, “By-products of food production” and “Feed” in the indicator E5 Resource use and circular economy, Material flows out.

Greenhouse gas emissions

Greenhouse gas emissions include emissions from all Atria's production plants and properties included in financial reporting. Greenhouse gas emissions are calculated in accordance with the GHG Protocol (GHG Protocol Corporate Accounting and Reporting Standard and Corporate Value Chain (Scope 3) Accounting and Reporting Standard). The scope of the reporting is based on operational control and an emission remapping carried out in 2025 with data from 2024. In 2025, the reporting scope and business operations have not changed significantly compared to the base year.

Reporting covers direct greenhouse gas emissions (Scope 1) from Atria's own operations, indirect greenhouse gas emissions (Scope 2) from the production of purchased energy, and significant indirect greenhouse gas emissions from elsewhere in the value chain (Scope 3) deemed material based on the survey. The calculation includes all greenhouse gases covered by the GHG protocol. Emissions are reported as carbon dioxide equivalents.

In the emissions survey carried out in 2025, all Scope 1 and Scope 2 activities as well as the emissions of all fifteen Scope 3 categories were assessed with 2024 data. Based on the emissions survey, in total the Scope 3 categories included in the 2025 calculation and reporting represent more than 95 per cent of the total Scope 3 emissions assessed with 2024 data. The figures for the base year 2020 have not been verified by the sustainability reporting assurance authority.

Changes in relation to previously reported information

From 2025 onwards, the Scope 1 inventory includes refrigerant emissions that had previously been excluded from the inventory due to their minor significance and limited data availability. The most significant differences compared to previously reported figures were in category 1, where emissions from feed sold outside Atria's contract production (approximately 3 percent of total Scope 3 emissions) had not previously been included in the inventory. In addition, category 1 Purchased services and category 2 Capital goods were presented as separate line items for 2025. In 2024, these were reported under “Estimated emissions from other Scope 3 categories”. Following the emissions mapping conducted in 2024, the previously presented estimate of emissions from other Scope 3 categories has been incorporated into the specified categories, and this line item is therefore not reported in 2025. The calculation methodology is explained in more detail below.

Organisational boundary

The greenhouse gas emissions reported by Atria Finland in 2025 include food production operations at seven plants, located in Nurmo, Kauhajoki, Sahalahti, Jyväskylä, Forssa, Turku, Kauhava and Pietarsaari, as well as feed production in Koskenkorva and Varkaus.

The greenhouse gas emissions reported by Atria Sweden in 2025 include food production operations at seven factories, located in Sköllersta, Tranås, Skene, Borås, Moheda, Norjeby and Järna.

The greenhouse gas emissions reported by Atria Denmark in 2025 include food production operations in two factories, located in the Horsens and Hansted areas. The greenhouse gas emissions reported by Atria Estonia include Scope 1 and 2 emissions from the production of foodstuffs and by-products at the Valga plant, as well as from primary production operations.

Changes in organisational boundaries in relation to the base year

70 per cent of Best-in Oy's pet food business located in Kuopio was sold at the beginning of 2024, and the related emissions were excluded from Atria's Scope 1 and 2 reporting. The electricity consumption of the Kuopio factory property is still included in the inventory in 2025.

The climate impacts of the Pietarsaari plant, acquired by Atria in December 2022, were fully reported for the first time in the 2024 data as part of Atria Finland's emissions. The total emissions related to the procurement were 2.1 per cent of the Group-wide Scope 1 and Scope 2 emissions in 2024 and thus did not exceed the threshold value of the recalculation policy.

From the beginning of 2024, Atria Finland's emissions also include emissions related to the energy consumption of properties and leased premises owned by Atria Group outside the factory areas. The total emissions related to real estate were 1.7 per cent of the Group-wide Scope 1 and Scope 2 emissions in 2024 and thus did not exceed the threshold value of the recalculation policy.

The Malmö plant was sold in 2022, and production was discontinued in 2023. Atria acquired the entire share capital of the convenience food company Gooh in May 2024. Atria Gooh AB's factory is located in Järna, Sweden. The climate impacts of the Järna plant were reported for the first time in the 2024 data as part of the emissions under Atria Sweden's GHG protocol. The first year's reporting data covered emissions from the time of takeover in September 2024 onwards. The total emissions related to the procurement accounted for 0.03 per cent of the Group-wide Scope 1 and Scope 2 emissions and thus did not exceed the threshold of the recalculation policy.

As of 2024, the reporting of the Estonian business area also includes the emissions related to the energy consumption of Atria's primary production operations. The emissions added to the inventory accounted for 1.8 per cent of the Group-wide Scope 1 and Scope 2 emissions in 2024 and thus did not exceed the threshold of the recalculation policy.

Scope 1

Activity details:

- Consumption of oil, gas and renewable energy sources (bio-based fuels) converted into megawatt hours (MWh).
- Refrigerants

Emission factors and calculation:

- The calculation is based on the emission factors of fuels and refrigerants recorded nationally:
- CO_2 emissions: Statistics Finland, Fuel Classification 2023
- CH_4 and N_2O emissions: Defra 2024, UK Government GHG Conversion Factors for Company Reporting

Scope 2

Activity details:

- Electricity and district heating: consumption data in megawatt hours (MWh) based on supplier measurements and billing.

Emission factors:

- District heating: Supplier-specific emission factors, which are mainly reported by heat suppliers based on the consumption of fuels used in energy production.
- Market-based electricity: The market-based method uses producer-specific emission factors, complemented by national residual distribution electricity emission factors for untraceable purchased electricity. For each country of operation, the latest national Association of Issuing Bodies (AIB) emission factor available at the beginning of the reporting year is used for untraceable electricity. The emission factors for market-based reporting in 2025 represent the residual distribution in 2024.
- Location-based electricity: The location-based method uses country-specific average emission factors for electricity consumed. Location-based emission factors are taken from the European Commission's Joint Research Centre (JRC) latest annual report: National and European Electricity Emission Factors – NEEFE. Because the emission factor data is updated with a delay, the latest published national emission factors available at the beginning of the reporting year are used in the reporting. The emission factors of location-based reporting for 2025 represent the electricity production situation in 2023.

Calculation:

- Market-based indirect GHG emissions: The amount of guarantees of origin purchased is deducted from the total consumption for the reporting year. The amount of remaining untraceable electricity (MWh) is multiplied by the emission factor of the market residual distribution (AIB) (tCO2e/MWh).
- Location-based indirect GHG emissions: The total consumption per country for the reporting year (MWh) is multiplied by the NEEFE emission factor (tCO_2e/MWh).

Biogenic CO2 emissions

Biogenic CO2 emissions are generated from bio-based fuels. Their calculation includes the Scope 1 and 2 bio-based fuels used in energy production. The emission factors of Statistics Finland's fuel classification have been used for the calculation.

Excluded Scope 1 and 2 activities

The emissions of vehicles owned and managed by Atria were reassessed in 2024 by collecting fuel consumption data from all business areas. The emissions represented less than 0.8 per cent of the combined Scope 1 and Scope 2 emissions, which is why the emission source was excluded from the emission inventory report for the time being due to the low share and difficult access to data. In relation to the base year and the situation reassessed in 2025, no significant changes were observed in the number of company cars in the reporting year that would have altered the situation and created the need to re-evaluate the base year for Scope 1 emissions and the reporting scope for Scope 1 emissions.

The Polish operations of the Sibylla concept have been excluded from the inventory, because they do not manufacture products, but are a sales and marketing organisation with fewer than 50 employees. Compared to the base year, no significant changes were identified in these activities in the reporting year that would have caused the need to reassess Scope 1 and 2 emissions.

Scope 3 categories included in the report

Scope 3 emissions were mapped in 2025 using data from 2024. The mapping was used to identify significant Scope 3 categories for emission reporting and SBTi targeting. According to the emissions survey, the Scope 3 categories included in the calculation and reporting represent a total of more than 95 per cent of the total Scope 3 emissions estimated with 2024 data.

Compared to the base year, no significant changes were identified in Atria's own businesses and value chain operations in the reporting year that would have caused the need to reassess emissions related to Scope 3 categories. Scope 3 emissions are calculated in tonnes of CO_2 equivalent, excluding biogenic CO_2.

Category 1 Purchased goods and services

1.1 Meat raw materials, Finnish primary production

The beef, pork and chicken meat produced on Atria's contract producer farms in Finland are the most significant source of Scope 3 emissions. During the reporting year, the calculation covers the total number of slaughters purchased from Atria's contract producer farms, converted into carcass weight (t_{CW}) to be paid by animal species.

The calculation of chickens' emissions is based on a life cycle assessment (LCA) at the farm level (Tier 3) and on the weighted average data produced by the farm-specific EnvitecVision environmental calculator built by Atria for its producers. The average carbon footprint of the chicken in the Atria Finland chain is 2.35 kg CO_2e/kg of carcass weight (CW). The latest farm-level calculation data is from 2024. Atria's own carbon footprint data covers 70 per cent of the chicken purchased by Atria in 2025. The sample is comprehensive to represent Atria's contract production emissions in their entirety.

The calculation of pork emissions is based on national research data and a Tier 3 life cycle assessment (LCA). The average carbon footprint of conventional pork in Finland's primary production is 3.5 kgCO_2e/kg (CW). The emission factor is based on a comprehensive study of Finnish pork production by the Natural Resources Institute Finland. The average carbon footprint of Atria Finland's farm-traceable pork is 2.92 kgCO_2e/kg of carcass weight (CW). The calculation of this emission factor is based on a life cycle assessment (LCA) at the farm level (Tier 3) carried out with 2024 data in 2025 and on the weighted average data produced by the farm-specific EnvitecVision environmental calculator built by Atria for its producers. The sample covers 95 per cent of farm-traceable pork production. The sample of carbon footprint data from Atria's own production chain is not yet comprehensive enough to represent the emissions of contract production as a whole.

The calculation of emissions from beef is based on the Natural Resources Institute Finland's research data on Finnish beef production. According to the study, the emission factor for beef produced in connection with milk production in Finland is 19.5 kgCO_2e/kg CW and for meat from specialised beef production is 33.6 kgCO_2e/kg CW. The emission factor of the Natural Resources Institute Finland's database is used for turkey meat, which is not based on Finnish primary production.

1.2 Meat, other edible raw materials and packaging materials procured from outside Finnish contract production

The calculation data is based on the purchase volumes (kg) of meat, other edible raw materials and packaging materials purchased in 2025 from all business areas. In the case of edible raw materials, any collected origin data also has an impact on the emission factors. The subcategory is categorized into planning groups for beef, pork, broiler and turkey meat. Other edible raw materials are categorized into a total of 43 planning groups, such as milk and milk powders, egg products, flour, oils, fats, mixtures. Packaging material types have also been divided into their own planning groups.

The emission factor for meat raw materials is the emission factor describing the pan-European meat production method by comparing the data from different databases. For other raw materials and packaging materials, the emission factors were examined by planning group. The emission factors that best represent the largest items in terms of purchasing volume have been selected from the databases. The design group emission factor has been formed by calculating a weighted average of the purchase data of the planning group items from the 2024 sample. The databases used were RI.SE, The Big Climate Database 1.2, LUKE Emission Factor Database 2024, AgriFootprint and Ecoinvent 3.11. Primary supply chain information on the climate impacts of raw materials was not available from suppliers. The emissions in the subcategory have been calculated using secondary emission factors.

1.3 Raw materials for feed production

Of the raw materials from A-Rehu's production, the emissions from the raw materials of feed sold to farms outside Atria's contract production have been included in the emissions inventory report. The emissions in the subcategory have been calculated using secondary emission factors.

Activity data:

- The data are based on the mass quantities of feed, industrial by-products and Finnish feed grains sold to third parties (except for Atria's contract production farms).

Emission factors:

- Finnish feed grains: National average emission factors per grain Hietala et al. (2022a). Environmental impact assessment of Finnish feed crop production with methodological comparison of PEF and IPCC methods for climate change impact.
- Industrial feed ingredients: The GFLI database, Ecoinvent 3.11, primary emission factors available for some individual feeds.

- Industrial by-products: barley protein feed is based on Hietala et al. (2022b) Environmental competitiveness of pork and chicken (in Finnish), other GFLI database.

1.4 Various indirect purchases and services used by the company

The calculation data is based on the information in the 2025 income statement. The income statement includes other operating expenses as well as costs related to marketing and administration by country of operation. The euro-based emission factor of operations that best represents the cost category represented by the income statement line information was selected from the Exiobase database. The emissions in the subcategory have been calculated using secondary emission factors.

Category 2 Capital goods

Emissions from capital goods have been calculated based on the investment costs related to newly built facilities and equipment by business country. The emission factor has been selected from the Exiobase database based on the economic emission model that best represents the operations. The emissions in the subcategory have been calculated using secondary emission factors.

Category 3 Fuels and energy-related activities (not included in Scope 1 and 2)

The category includes purchased electricity, district heating and heat transmission and distribution losses. Energy consumption data is collected in connection with Scope 1 and 2 calculations in megawatt hours (MWh). Emission factor for life-cycle emissions of fuels and loss of transmission and distribution of purchased electricity, district heating and heat: DEFRA 2024, UK Government GHG Conversion Factors for Company Reporting.

Category 4 Upstream transport and distribution

Information on the operations of Atria Finland, Sweden and Denmark as reported by logistics partners:

- capacity data of the vehicles in which the transport has taken place
- consumption data of the vehicles in which the transport has taken place
- information about quantities transported by Atria's domestic food transport
- information about the kilometres travelled by Atria's domestic food transport
- container transports

In the emissions mapping conducted using 2024 data, emissions reported by logistics partners (primary data) accounted for an estimated 26 per cent of total category 4 emissions. Emissions from incoming material flows not covered by partners' reports were estimated based on the quantities reported under ESRS E5-4. In addition, emissions from the logistics of purchased end products in Estonia were estimated based on ESRS E5 outbound material flows. Due to poor data quality and availability, the estimated emissions attributable to this category were excluded from the inventory report. When adjusting the emissions data collected from partners in line with changes in the company's revenue, the share of primary data and reported emissions in 2025 is estimated to represent approximately 40 per cent of total category 4 emissions.

Category 15 Investments (associates and joint ventures)

Atria has a total of eight associate or joint ventures: Länsikalkkuna Oy (50%), Honkajoki Oy (50%), Foodwest Oy (25%), Transbox Oy (26%), Tuoretie Oy (33%), Best-in Oy (30%), Findest Oy (33%) and Finnpig Oy (49%).

The Scope 1 and 2 emissions of Atria's joint ventures Länsikalkkuna Oy and Honkajoki Oy, the emissions of which are estimated as the highest, have been included in the inventory report since 2024. In 2025, emissions data were also mapped for companies with smaller holdings, and the 2025 inventory report included the Scope 1 and 2 emissions of Foodwest Oy, Best-in Oy and Finnpig Oy proportionately to the holding of each company. Tuoretie Oy's emissions and part of Transbox Oy's emissions are included in category 4 reporting. Transbox Oy's operations do not themselves generate significant amounts of Scope 1 and 2 emissions, because energy consumption occurs in the operations of the company's customers. Findest Oy's emissions have been included in Honkajoki Oy's emissions data.

Joint ventures and associates are responsible for their calculated and reported emissions. The emissions reports have not been verified by a third party.

Excluded Scope 3 categories

The exclusion criteria were based on the GHG Protocol Scope 3 standard. In line with the criteria of the standard, it has been possible to exclude an individual category or activity from the inventory report if its emissions are expected to be small in relation to other emission sources, and for these activities, the collection of data and the impact on the reduction of greenhouse gases is limited.

Category 1 Purchased goods and services

- Raw materials for feed production
  Emissions from raw materials in own feed production have been included in the emission factors for meat raw materials. To avoid double counting, emissions from these material flows have been excluded from the inventory report.
- Individual commodities used in food manufacturing that could not be quantified and/or comparable emission factor data for them could not be found in databases could be excluded from the inventory by means of an expert assessment procedure. In the procedure, the impact of

the exclusion on total emissions has been estimated to be very small. The same commodities have been excluded from the reporting of E5 material outflows.

Category 5 Waste generated in operations

- Waste at Atria's factories and offices

The share of waste in Scope 3 emissions has been estimated based on waste reporting data for 2024. The category is not significant as at the time of calculation, it accounted for 0.02 per cent of the total estimated Scope 3 emissions.

Category 6 Business traveling

- Flights
- Leasing cars, travel reimbursements and train travel
- Hotel stays

The share of emissions from business travel has been estimated based on the 2024 reporting of financial consumption data and Exiobase emission factors. The category is not significant, as at the time of calculation, it accounted for 0.04 percent of the estimated total Scope 3 emissions.

Category 7 Employee commuting

- Employee commuting (car and public transport)

In the assessment of emissions from commuting, employees were assumed to work onsite. The number of commuting days was estimated based on the number of employees and employment data of the entire Group in 2024. The average commute and the use of different vehicle types were assumed based on a Finnish study (Traficom 2023). The category was excluded from the 2025 inventory report because it is not significant in terms of emissions. Commuting accounted for 0.2 percent of the total Scope 3 emissions estimated in the emissions inventory report.

Category 8 Upstream leased assets

- Emissions related to the energy consumption of leased assets are reported in Scope 1 and Scope 2.

Category 9 Downstream transport and distribution

- Supplier-managed transportation of raw materials and packaging materials.
- Customer-managed transports from the freight terminal onwards.

The emissions of transports in downstream value chain were estimated based on the reported material outflows (ESRS E5-5) in 2024. The average transport distance and method, as well as the energy consumption of cold storage, were estimated for the products. The category was excluded from the 2025 inventory report because it is not significant in terms of emissions. Transport accounted for 0.4 per cent of the total Scope 3 emissions estimated in the emissions inventory.

Category 10 Processing of products sold

The emissions from the processing of sold products were estimated on the basis of the reported material outflows in 2024 (ESRS E5-5) and the average default values for further processing (PEF Guidance, 2022). The estimates concerned food product flows sold to industrial customers and food service customers. Other food products flows were excluded as they were not expected to require further processing prior to their use.

In addition, food production generates side streams in Finland, Sweden and Estonia. In Estonia, the processing of side streams is included in Atria's own operations, which means that emissions from further processing are already included in Scope 1 and Scope 2 emissions. In Finland, these side streams are processed by a joint venture whose emissions are included in category 15 reporting.

The category was excluded from the 2025 inventory report due to the poor quality and limited availability of the calculation data, as well as the fact that it is not significant in terms of emissions volume. The further processing of goods sold accounted for 0.1 per cent of the total Scope 3 emissions estimated in the emissions inventory.

Category 11 Use of products sold

The category is not significant because human metabolism is excluded from the estimation of emissions during the life cycle of food.

Category 12 End-of-life treatment of sold products

The emissions from the end-of-life handling of products sold were estimated on the basis of the reported material outflows in 2024 (ESRS E5-5) and the GHG Protocol Scope 3 Standard assumptions related to the handling.

The category was excluded from the 2025 inventory report due to the poor quality and limited availability of the calculation data, as well as the fact that it is not significant in terms of emissions volume. The category accounted for 0.1 per cent of the total Scope 3 emissions estimated in the emissions inventory.

Category 13 Downstream leased assets

Atria does not have any significant leased assets.

Category 14 Franchising

Atria does not have any franchising operations.

Contents

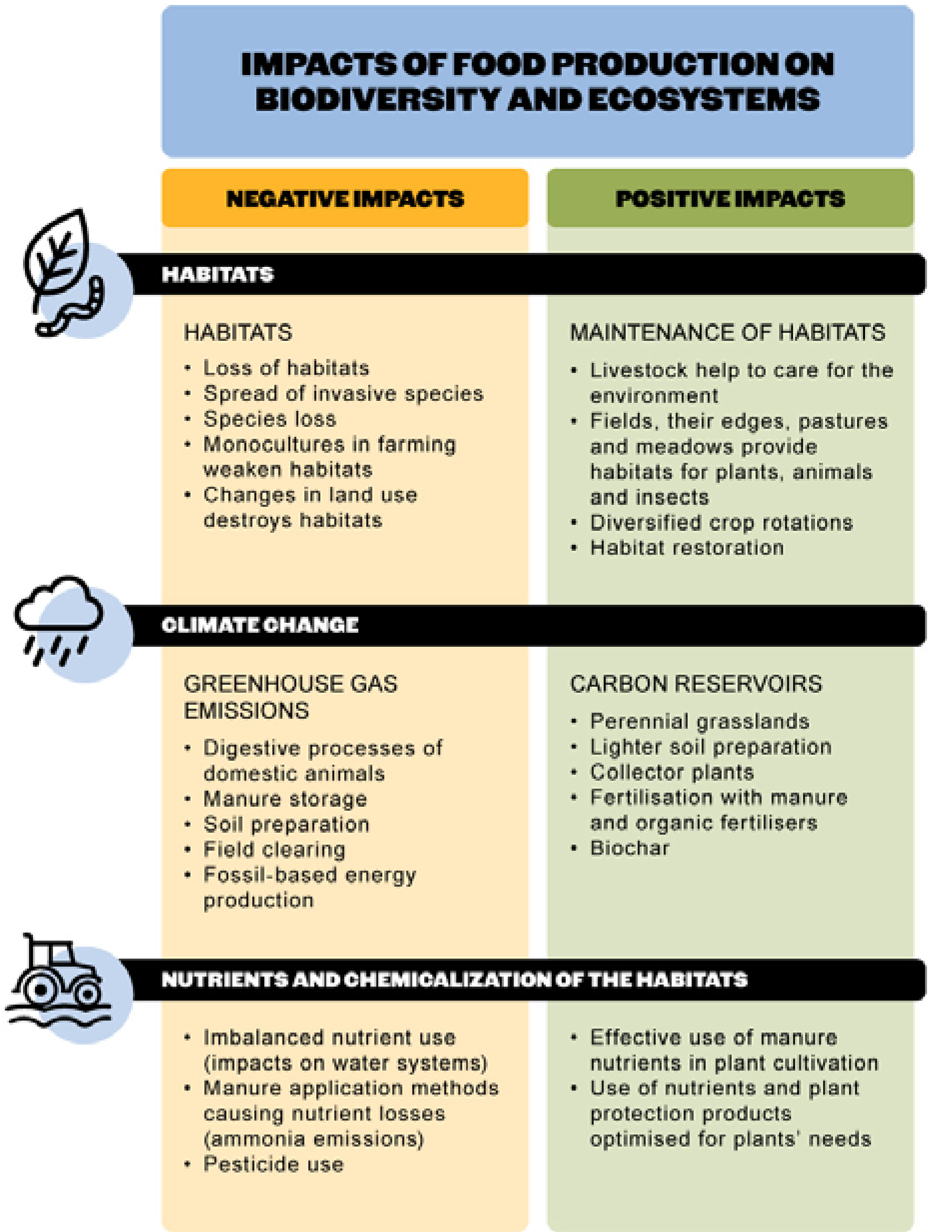
ENVIRONMENTAL INFORMATION - ESRS E4

BIODIVERSITY AND ECOSYSTEMS

With the update of the double materiality assessment criteria, E4 Biodiversity and ecosystems was identified as a material reportable standard. In particular, land use and land-use changes, as well as climate change, constitute essential biodiversity loss risk factors for Atria. The climate change impacts of the company's own operations and the entire value chain are reflected in biodiversity loss; therefore, many factors related to biodiversity and the state of ecosystems are managed by the same means as climate change mitigation.

In addition to the standard heading term, the report uses the synonymous terms nature's diversity and biodiversity, which refer to the species, intraspecific and ecosystem diversity overall.

The most significant environmental impacts of food production occur in the primary production of raw materials. Sustainable farming and production practices take into account impacts on biodiversity and ecosystems by minimising negative impacts and promoting positive impacts. The impacts of food production on biodiversity and ecosystems are shown in the following diagram. Good practices that address these impact factors and are implemented in Atria's supply chain are described in section *Actions and resources related to biodiversity and ecosystem*.



CONSIDERING BIODIVERSITY AND ECOSYSTEMS IN THE STRATEGY AND BUSINESS MODEL

In 2024, the company carried out the first double materiality assessment, which assessed, among other things, the impacts and risks related to biodiversity as part of strategic planning. Based on the assessment, it was found that Atria's sites are not located in biologically sensitive areas, and there are no habitats of conservation significance in their vicinity. This means that the company's current production structure does not pose a direct threat to important natural sites. Atria's sites are specified in section *E1 Climate change, Accounting policies for indicators under Organisational boundary.* Environmental impacts are mitigated by measures specified in the environmental permits of the facilities. From a strategic point of view, Atria focuses especially on indirect impacts in terms of biodiversity: the most significant factors affecting nature come indirectly through Atria's value chain, especially climate change and land use. Atria is committed to respecting nature's carrying capacity and preventing biodiversity loss, which is recorded among the company's main environmental policy objectives.

The company has not prepared a separate resilience analysis or a transition plan for managing impacts on nature, as these have been included as part of a broader sustainable programme. The TNFD framework (Taskforce on Nature-related Financial Disclosures) and the ENCORE tool (Exploring Natural Capital Opportunities, Risks and Exposure) have been used to assess Atria's operations and upstream value-chain risks and dependencies. Based on the results, the usual nature risks do not threaten Atria's business. So far, the company has not identified any significant or likely transition or systemic risks. The company's production processes are organised so that the most important ecosystem services, such as clean water supply and soil quality, can be secured. Atria works mainly in areas where there is no water stress. In units that are significant in terms of water resources, the company has long-term cooperation models in place to promote fair water use locally and secure the availability of clean water for Atria.

Atria's feed production as part of integrated food production has been identified as a keyway to reduce primary production emissions and environmental impacts. The development of feeds and the optimisation of feeding are guided by data based on life-cycle assessment- and by developing the controllability of the value chain.

Atria monitors and prepares for EU nature-related regulation (such as the EU Biodiversity Strategy 2030 and the Nature Restoration Regulation) as part of its strategy process. The company has already adapted its procurement practices to the requirements of the EU Deforestation Regulation (EUDR): Atria does not accept raw materials that cause deforestation in its supply chain and ensures compliance through due diligence obligation processes. The preliminary risk assessment shows that there is no significant threat of deforestation in Atria's feed or food raw materials – for example, Atria acquires beef from within the EU and has required certifications for other high-risk raw materials for years.

By managing both the feed business and the sourcing of raw materials for food production, Atria creates a controlled and proactive system. This approach reduces Atria's dependence on raw material markets that carry high nature risks. It also helps the business adapt to nature-related risks and keeps the strategy aligned with the goals of EU policy and the Kunming–Montreal objectives.

Measures related to biodiversity are reported to the company's Board of Directors and senior management as part of the monitoring of the sustainability programme and the annual management review.

PRINCIPLES RELATED TO BIODIVERSITY AND ECOSYSTEMS

Atria's public environmental policy defines the main biodiversity objectives, such as preventing biodiversity loss and promoting the sustainable use of natural resources. The environmental policy has been approved by the company's CEO and guides all business areas. In the policy, Atria recognises its responsibility for the environment and undertakes to respect nature and protect it from harmful effects. In practice, this means that each production unit must comply with the environmental permit conditions and best available techniques (BAT) in order to minimise the negative impact of the activities on the environment. The implementation of the environmental policy is monitored through internal and external auditing processes in the business areas. Environmental management steering groups regularly review the policy and, if necessary, update its content to meet new legal or stakeholder requirements.

Atria has guidelines in place related to sustainable sourcing that support the preservation of biodiversity in the value chain. The Supplier Code of Conduct targeted at Atria's business partners requires all suppliers to comply with environmental legislation and responsible practices. From the perspective of environmental impacts (climate change, land use change), compliance of critical imported raw materials is managed through procurement terms. For example, for soy and palm oil, sustainability certifications are required, and with the deforestation regulation, traceability is also required, so that the cultivation does not destroy rainforests. Deforestation risk is monitored using a risk-based approach, applying the EUDR. Atria's principles regarding animal procurement and the value chain also support biodiversity, as contract producers are committed to good agricultural practices.

The implementation of Atria's environmental policy is largely based on legal obligations. All Atria's production facilities have valid environmental permits, which consider key environmental impacts (water consumption, wastewater, waste, emissions) and set the necessary limits and monitoring obligations. Compliance with these permit conditions is regularly monitored by the authorities. The main idea of the environmental policy is to meet at least all the requirements of the law and to apply proactive environmental management in accordance with the ISO 14001 standard. Since the current environmental permits do not require separate biodiversity conservation measures, it has been considered that the direct environmental impacts of Atria's operations are already, as a rule, under control within the framework of the permit practices. Atria does not have such activities or procurement on special terms from ecosystems that are managed to maintain or improve the conditions for biodiversity. In its policies and principles Atria has not considered the social dimension of the impacts related to biodiversity and ecosystems.

ACTIONS AND RESOURCES RELATED TO BIODIVERSITY AND ECOSYSTEMS

Industrial operations

The key starting point for Atria's operations is to comply strictly with the provisions of environmental permits in each production facility – this includes optimisation of water use, wastewater pretreatment and emissions management. For example, the water consumption and wastewater discharges of Atria's factories are constantly monitored, and they are subject to strict limits that protect local water systems from eutrophication and pollution. Environmental responsibility experts, environmental and energy managers and other responsible persons ensure the implementation of the necessary measures and the availability of resources, such as technologies, personnel and investments, to reduce the environmental burden and continuously improve performance.

Value chain

Atria has taken concrete measures to prevent the adverse impacts of its operations on nature and to promote biodiversity in its value chain. The company has its own responsibility team with expertise in nature impacts. In addition, Atria cooperates with research institutes and organisations and utilises the information they produce about environmental impacts. The goal of networking is to ensure the effective use of up-to-date information and best available practices in the development of the value chain.

Atria's opportunities for influence also extend to upstream value chain, i.e. to contract producers and raw material suppliers. At the beginning of the value chain, Atria influences the environmental impacts caused by animal feeding by investing in the development of its own feed business and feeds, as well as in the optimisation of feeding. The biodiversity in primary production survey, conducted in 2023 and updated in 2025, has mapped the environmental impacts of Finnish agriculture and identified recommended measures in the primary production value chain. Based on this study, Atria has prepared an action plan to support biodiversity, in which optimising animal feeding and reducing soy use through improving feed development and enhancing the manageability of primary production are central to the development of its own operations. Improving the controllability of the value chain means that Atria develops operating methods that help to better predict feed demand, secure the availability of feed raw materials — for example, by entering into cultivation agreements with crop farmers — and utilise information system integrations, which enables more efficient information flow and production planning throughout the entire value chain.

Atria Finland is the only Group business area to utilise its own feed production (A-Rehu), which provides full control over feed raw materials and feeding solutions. Own feed production enables a direct and scalable influence on the environmental footprint of animal feed, such as reducing the use of soy and developing domestic protein alternatives throughout the chain. In the reporting year, Atria reduced the share of soy in pig feed in its own supply chain by 36 per cent compared with the base year 2020; for chickens the share increased by 4 per cent due to the low protein content of grains and the poor availability of domestic peas. Soy is not used in cattle feeding at all.

In addition, Atria encourages its contract production facilities to take measures such as:

- **Grazing:** Sustainable grazing practices on livestock farms help to maintain traditional habitats (such as coastal meadows and wooded meadows) that are important for endangered species. Atria's primary production contributes to maintaining the habitats of these species – according to studies, many endangered birds and insects benefit from grazing, which prevents meadows from becoming overgrown.
- **Sustainable farming methods**: In Atria's development projects, farmers have been trained, for example, to diversify crop rotations, to increase organic matter in the soil, to use nutrients in a balanced way and to support the diversity of the soil microorganisms. At their best, new behaviours improve the diversity of soil microorganisms, reduce nutrient leaching and benefit both the farmer and the environment.
- **Responsible use of chemicals:** In contract production, Atria promotes the minimisation of chemical impacts on nature by developing the responsible use of antibiotics and versatile plant protection methods. In plant cultivation, emphasis is placed on minimising chemical control and on preventive measures, such as crop rotation, selection of plant varieties and soil management. In this way, the spread of animal diseases and the natural effects of chemicals are kept to a minimum.

Atria's supply chain management is also an important part of biodiversity activities. Atria's procurement practices have been adapted to the due diligence obligations of the EU Deforestation Regulation. In the company's due diligence process, environmental risks in the supply chain are regularly assessed. In high-risk raw materials such as beef and soy, Atria requires batch-specific traceability and, where necessary, certifications to ensure that deforestation or human rights violations are not associated with the production of these commodities. Due diligence measures are included in Atria's procurement practices, involving and extensively guiding the entire organization.

OBJECTIVES RELATED TO BIODIVERSITY AND ECOSYSTEMS

At Atria, the objectives related to biodiversity have been recorded in the company's general environmental objectives. Separate numerical biodiversity indicators have not been published as part of the Group's strategic indicators. In setting the objectives, both national and the EU's nature-related regulations have been taken into account, although the relationship of the set objectives to the ecological thresholds has not been determined. Atria's environmental policy, updated in 2024, lists "prevention of biodiversity loss" as one of its key objectives. This objective becomes concrete, for example, through Atria's own operations not weakening biodiversity: the company strives to ensure that its processes do not cause the destruction of species' habitats or the degradation of ecosystem services. In practice, this objective means zero tolerance for unauthorised discharges or soil pollution, for example. The meeting of the objective is monitored by compliance with the permit conditions.

Atria's climate targets (science-based emission reduction targets Scope 1, 2 and 3) also support the promotion of biodiversity, as climate change is one of the biggest drivers of biodiversity loss. Atria has set a target of reducing its own greenhouse gas emissions by 42 per cent by 2030 (from the level of 2020) and the emission intensity of the value chain by 20 per cent per tonne of meat produced. The objective of developing feed solutions is to optimise feeding from the point of view of animal welfare, productivity and the reduction of environmental impacts. Atria aims to increase protein self-sufficiency by using more domestic protein sources, such as peas, broad beans and barley protein, as raw materials for feed. This will reduce dependence on imported soy and at the same time reduce the natural risks associated with land use change, as well as promote diverse crop rotations in Finland. According to the EUDR, among other things, soy has been classified as a commodity considered at risk of causing deforestation. For the use of soy, the company has set objectives that support the climate transition:

- **Reducing the use of soy in Atria Finland's contract production**: 30 per cent of the 2020 level in feed for chickens and 50 per cent in feed for pigs by 2030.

In addition, the company has set qualitative objectives for biodiversity:

- **No deforestation:** Atria is committed to ensuring that the company's supply chain does not cause deforestation in accordance with the EUDR definition.
- **Securing ecosystem services:** Atria requires that its own operations do not endanger essential ecosystem services such as pollination, access to clean water or soil fertility. In cooperation with contract producers, Atria has set a goal to increase the use of practices that promote biodiversity and safeguard ecosystem services. For example, with Atria's Antibiotic-Free programme, the company aims for healthier animals and a lower environmental medication load. Primary production development projects aim to improve the carbon sequestration of fields and the quality of cultivated land, which supports soil biodiversity. Although there is no numerical target for these activities, the quality objective is continuous improvement.

IMPACT METRICS RELATED TO BIODIVERSITY AND ECOSYSTEMS CHANGE

Biodiversity indicators are reflected as part of broader environmental indicators. The following are key indicators describing Atria's natural impacts and dependencies:

- **Location of production facilities in relation to the sensitive natural environment: Of Atria's industrial sites, only one is located in the vicinity of a biodiversity-sensitive or protected area.** The result indicates that Atria is not under direct pressure of degradation of ecosystems because of its locations. Atria's factories operate in areas zoned for industry, away from the most valuable natural sites and their immediate vicinity.
- **Observed environmental harms or deviations: During the review period, no significant environmental damage was reported in Atria's own operations.** Significant environmental damage means a deviation that could cause long-term environmental harm and that Atria would also be obliged to report on to the supervisory authority.
- **Indicators derived from environmental permits:** For each of Atria's production facilities, a set of indicators has been established in environmental permits that also affect biodiversity and ecosystems. These include water consumption (m^3), the chemical load of wastewater (BOD, TN, TP mg/l), energy consumption (MWh) and the amount of waste (tonnes). **During the review period, one of Atria's units reported repeated deviations from the limit values defined by the environmental permits of the facilities.** The measures for recurring excessive particulate emissions have been defined together with the unit's supervisory authority and will be implemented in 2026. More generally, compliance with the environmental limit values in all other 29 production units indicates that the company's operations remain within the limits of the resilience of ecosystems locally.

ACCOUNTING POLICIES FOR INDICATORS

The location of production facilities in relation to sensitive natural environment areas has been noted in their environmental permits. The persons responsible for the facilities' environmental management report annually on possible environmental damage or repeated deviations from environmental permit obligations as part of the environmental management review and the company's compliance reporting.

ENVIRONMENTAL INFORMATION - ESRS E5

RESOURCE USE AND CIRCULAR ECONOMY

POLICIES

A sustainable way of producing food of animal origin in Nordic conditions ensures the availability and security of supply of nutritious and varied food locally. Atria manufactures and markets diverse and safe food products, ensuring that consumers have the opportunity to buy healthy and sustainably produced food. With the help of profitable business, Atria supports domestic primary production in the long term and reduces dependence on foreign food production chains, which improves the long-term security of supply in the domestic market. The process of identifying and evaluating impacts, risks and opportunities related to the use of resources and the circular economy is described in the general information section of the Sustainability Statement under *Material impacts, risks and opportunities of sustainability*.

Atria is committed to the efficient utilisation of the inflow resources, such as raw materials, water and energy, as well as to the continuous improvement of its operations in the environmental policy approved by the Group CEO. The environmental policy applies to all subsidiaries of the Atria Group. The policy is implemented by including related policies in the management system of companies within the scope and in the guidelines of operations, which also extend to the value chain. The maintenance of environmental management and performance, as well as the monitoring of these issues, are guided by certified quality, environmental management and energy management systems of production facilities. For more information on corporate governance, stakeholder engagement and communication, see *G1 Business conduct.*

Promoting the circular economy and the responsible sourcing of raw materials are a basic prerequisite for Atria's sustainable operations. The circular economy principles outlined in the environmental policy guide the management of materials inflows and outflows and packaging development at Atria:

1. Atria adheres to the **waste hierarchy**, which emphasises waste prevention, preparing for re-use, recycling, other recovery and disposal. This hierarchy guides Atria's decision-making in promoting the circular economy.

2. Atria **prioritises** measures that **reduce waste generation** or **minimise** its volume. This means, for example, optimising production processes and designing products while minimising waste.

3. Atria takes **eco-design** into account in the design and development of products, packaging and side streams so that environmental impacts are minimised throughout the life cycle. This includes the procurement, manufacture, use and disposal of raw materials.

4. Product and packaging development considers food safety and compliance with legislation, ease of use and recyclability, waste prevention, the circular economy principles and the choice of packaging materials.

In the sustainable procurement of raw materials, Atria procurement policies are followed. Environmental aspects are taken into account in the procurement, both when selecting new suppliers and in connection with the regular supplier assessment. The food safety, quality and nutrition, and product sustainable policy, for their part, guides raw material choices. Atria assesses the life cycle of investments and related environmental aspects in accordance with the requirements set out in local legislation and investment policy.

TARGETS

Using raw materials and other resources as efficiently as possible, utilising side streams, and recycling valuable nutrients are important ways to reduce the climate and environmental impact of operations, while adding value to the whole value chain. Production results in both food products and various side streams, and Atria's own goal is to maximise the utilisation rate of the inflow resources used. Business planning is based on process-specific sales and acquisition targets. For example, in the cutting and processing of meat, the optimal use of the raw material is a significant economic factor. The objectives of the circular economy are thus closely linked to the achievement of financial objectives. Atria has not set quantitative group-level targets for the circular economy.

The objective of packaging development is to prevent waste and food waste in accordance with the waste hierarchy. The EU Packaging and Packaging Waste Regulation (PPWR), adopted in December 2024, guides Atria's target-setting in the use of recycled packaging material. Product and packaging development in accordance with our policies minimises the environmental impacts of products during their life cycle.

MEASURES

Measures to promote the use of resources essential to Atria and the effects of the circular economy are part of the continuous improvement of operations, which do not require significant operating expenses or capital expenditures.

In all business areas of the Atria Group, management procedures have been established for wastage management according to the same principles, the implementation of which continued during the reporting period. Various types of process wastage have been identified, and indicators have been created to monitor them. Monitoring metrics are displayed at the departments, and day-to-day management reacts to deviations without delay.

The slaughter, cutting and further processing processes of the new poultry factory introduced by Atria Finland in 2024 are highly automated and optimised. They enable the use of raw material to be more efficient, and the amount of waste has decreased. For example, a difference of one gram in cutting precision at a single stage of the process means, on an annual basis, a difference of hundreds of thousands of euros to the company's profit or loss. The process optimisation of the poultry factory has continued during the reporting year.

Atria is committed to the material efficiency commitment of the Finnish food industry, which aims to reduce environmental impacts in food production, distribution and consumption. Atria joined this commitment in 2019, and Atria has defined tangible material efficiency measures that focus on developing material efficiency measures that focus on development of the material efficiency of production processes and product and packaging solutions. The commitment period extends until 2026. Atria's aim is to improve its raw material utilisation and reduce material and food waste at all stages of the product's life cycle. Atria reports on the measures and their progress to Motiva, which operates under the Finnish Ministry of Economic Affairs and Employment. In addition, Atria is committed to promoting consumers' awareness of ways to reduce food waste and has implemented consumer communications related to waste management in several communication channels during the reporting year.

RESOURCE INFLOWS

Material flows entering Atria's business are raw materials and packaging materials used in the manufacture of products. In addition, production processes consume water and require the acquisition and maintenance of tangible fixed assets such as machinery, equipment and buildings. The sustainable sourcing of raw materials follows Atria's procurement policy is followed, taking into account the environmental aspects of procurement, food safety, human rights issues, as well as business-critical importance and continuity. The life cycle and related environmental aspects of capital goods are assessed in accordance with the requirements set out in local legislation and Atria's investment policy.

76 per cent of beef, pork and poultry comes from Atria's contract production farms. Meat and other animal raw materials purchased on the international market are also of European origin. Other raw materials for Atria's food production include vegetables, egg and milk products, mill products such as flour, grits and pasta, fats and oils, and spices. Packaging materials include plastic films and boxes, wood fibre-based and aluminium packaging, labels, and plastic, fibre and natural intestines. The use of packaging materials in the food industry is regulated by strict EU-level and national legislation aimed at food safety, which, among other things, limits the use of recycled material in food packaging (EU 1935/2004).

Atria promotes the sustainable use of raw materials by sourcing raw materials from responsible sources and by working closely with contract producers and other raw material suppliers. The procurement principles are described in section *G1 Business conduct*. In its production, Atria uses commodities to which the obligations of the EU Deforestation Regulation (EUDR) apply. Atria has been building technical capabilities to respond to the due diligence obligation and information needs of the Deforestation Regulation.

In its feed business, Atria develops feed solutions that utilise the circular economy, which are based on Finnish protein sources and by-products of the food industry. Food industry by-products replace a significant amount of imported soy in animal feed, for example. Side streams used in feed generate from the ethanol, starch, dairy, confectionery and potato industries, for example. Other raw materials for feed production are cereals, fats and minerals.

RESOURCE OUTFLOWS

The essential material outflows in Atria's business are food products, by-products of food production and feed. The generated material flows that cannot be processed into food products are used in pet food or as fur animal feed, or as protein and mineral products in natural cycles in line with the principles of the circular economy. Atria also generates food production side streams classified as waste and non-hazardous recyclable or energy recovery process waste, as well as small amounts of hazardous waste. In the reporting year, outflows classified as waste accounted for a total of 4 per cent of all outflowing material. The indicators of materials' utilisation rate reflect success in the circular economy's primary goal: preventing waste generation.

As regards the proportion of recycled packaging material, Atria does not apply Group-level monitoring as the related legal definitions are not laid down in the EU regulation concerning packaging and packaging waste.

MATERIAL INFLOWS

Food production materials, tonnes	2025	2024
Beef	50,736	54,085
Poultry	97,920	92,274
Pork	95,220	93,262
Other raw materials	42,707	43,703
Packaging materials	13,165	11,849

Feed production materials, tonnes	2025	2024
Food industry side streams	224,999	221,050
Other raw materials	324,867	330,211

MATERIAL OUTFLOWS

Food production, tonnes	2025	2024*
Food products	265,309	260,729
Agency products and subcontracting	11,870	12,590
Food production by-products	86,417	89,069
Packaging materials	13,165	11,849

Feed production, tonnes	2025	2024
Feed	361,851	333,470
Other	284,337	279,453

* More information on changes to previously reported data can be found in the section "Accounting policies for indicators"

WASTE

	2025	2024
Total waste amount	38,043	40,104
Utilised material flows		
Non-hazardous waste		
i. Preparation for reuse;	0.2	0
ii. Recycling	24,583	25,135
iii. Other utilisation measures	13,240	14,650
Hazardous waste		
i. Preparation for reuse;	0	0
ii. Recycling	6	4
iii. Other utilisation measures	22	27
Waste sent for final disposal		
Non-hazardous waste		
i. Combustion	2	0.8
ii. Landfill disposal	160	248
iii. Other disposal	17	11
Hazardous waste		
i. Combustion	0.5	0.6
ii. Landfill disposal	0	0.6
iii. Other disposal	13	26
Total amount of non-recycled waste	13,455	14,964
Percentage of non-recycled waste	35.4%	37.3%

MATERIAL UTILISATION RATE	2025	2024
Percentage of waste streams of all outflowing material	4%	4%
Percentage of unused waste streams of the total waste volume	0.5%	0.8%

ACCOUNTING POLICIES FOR INDICATORS

Incoming material flows are collected from the purchase data and inventory records of the companies' accounting. Indicators have not been validated by an external body other than the verification service provider.

Essential material inflows include the raw materials and packaging materials used in Atria's products. Tangible fixed assets in production such as machinery and equipment, utilities such as water and gases or indirect materials such as disposable protective equipment are not included in the reporting of material inflows. Indirect materials are included in the outflow of materials in the total waste reporting volume in kilograms. Material flows are measured in kilograms, but in the following cases it has been necessary to use applied measurement:

When meat is sourced from contract producers, carcass kilograms are used as a measure of quantity.

No specific weight has been available for all items in the packaging materials, and averaged conversion factors have been used for reporting these items.

Individual items with an estimated share of less than 0.01 per cent of the total and whose specific weight data could not be reliably estimated in the reporting year have been excluded from reporting.

Plastic, fibre and natural casings used in meat products have not been included in the reporting of material inflows. The purchase units of intestines are different from the units reported, and their tonnage estimation could not be reliably carried out during the reporting year. In this respect, in order to improve the coverage of reporting, the aim is to collect data from suppliers and maintain it in the basic information of the items.

Transport packages are not included in the reporting of material flows insofar as they are plastic boxes and plastic or wooden pallets that are reused in the logistical cycle. Material outflows are collected from the companies' sales statistics in accounting and are presented as net kilograms without packaging materials. Traded products included in the outflow are food products produced by Atria through subcontracting and which are not processed in Atria's own production processes.

The total amount of waste includes the waste ending up in waste treatment from all production plants The waste volume includes fractions recovered as material and energy, as well as waste fractions deposited in landfills and those delivered for hazardous waste treatment. The waste volume includes the liquid they contain. External service providers transport and process waste and report waste quantities and disposal method using R/D codes.

- The proportion of waste streams of all outflowing material is calculated as follows: Total waste (tonnes) / [Total amount of food production (tonnes) + Total amount of feed production (tonnes) + Total amount of waste (tonnes)] x 100%
- The proportion of unutilised waste by calculating the proportion of waste streams reported with the R code (Reuse, Recycle, Recovery) in the total amount of waste.

Changes in relation to previously reported information

The reported data for 2024 have been refined for outgoing material flows, in which the classification for food and by-products of food production was corrected.

SOCIAL INFORMATION - ESRS S1

OWN WORKFORCE

POLICIES

In addition to applicable legislation, the sustainable treatment of Atria's own workforce is guided by the policies approved by the company's Board of Directors, such as the ethical principles (Atria Code of Conduct), as well as the human resources policy and management system. Atria Code of Conduct covers all Atria's personnel and is available to the personnel in Atria's intranet and publicly on Atria's website. More information on the content of the Atria Code of Conduct, its management and stakeholder engagement and communication is in section *G1 Business conduct*. All employment relationships are subject to the national laws, regulations and local collective agreements of each country of operation.

Atria's Human Resources policy defines the material aspects of personnel responsibility related to employment relationships, to which Atria is committed. These include a fair employment relationship, personnel well-being and safety at work, competence development, equality, non-discrimination and freedom of association, as well as the prevention of child labour and forced labour. Factors that increase employees' well-being at work include a physically and psychologically safe working environment, equal treatment of personnel, fair remuneration for work, a balance between work and leisure, and respect for fundamental human rights.

Personnel planning processes are used to identify, prevent and intervene in activities that violate the operating principles. Preventive measures include regular and targeted training of both executive and targeted personnel in the themes included in the human resources policy. Feedback is collected in connection with the trainings. Among other things, this gives employees the opportunity to be consulted on the content of the policies that apply to them.

In Finland and Sweden, personnel planning processes are subject to ISO 9001 certification audits and internal audits that regularly assess compliance.

Employee well-being and safety at work

Atria's duty is to ensure an appropriate working environment in accordance with ILO Convention 155 on occupational safety and health and the working environment, which is confirmed in the legislation of the operating countries. The occupational health and safety management procedures applied in Atria's business areas are based on the requirements of local legislation.

The well-being of personnel is affected by both physical and psychological factors. As a key part of Atria's occupational health and safety, all Atria's workplaces undergo regular job risk assessments. Measures are taken to prevent or mitigate the risks identified by taking the necessary measures.

Accidents, incidents and near misses are thoroughly investigated to prevent similar situations and to identify possible deficiencies in safety management.

Measures are taken to prevent the burden of work by providing the necessary and sufficient work orientation at the beginning of the employment relationship. The orientation also covers matters related to occupational health and safety that are relevant to daily work duties.

Atria's occupational healthcare provision is arranged in each business area as part of the local social welfare and healthcare system. The role of occupational health also includes medical treatment, preventive measures such as vaccinations, and matters related to nutrition, for example. The occupational healthcare services also offer occupational health and safety expert services. The local occupational healthcare service takes many factors into account that affect the employees' health and ability to work, such as the hazards and harm to health present in the work environment, the workload, and the resources of the employee and the work community. Atria's occupational health and safety management system is not certified by an external party.

A fair employment relationship that enables a good life

Atria strives for a good reputation as a reliable employer, offering predictability in the employment relationship and opportunities for work in different locations. Based on the local market statistics of the business areas, the remuneration paid at Atria for work is sufficient to cover the basic prerequisites for a good life, as defined in the UN's International Covenant on Economic, Social and Cultural Rights. Working hours that comply with local legislation ensure sufficient rest time for recovering from work, and there is also time for other important things in life.

The minimum requirements for working hours and pay, as well as the rights to family leave, are defined in the local legislation of Atria's operating areas and in collective agreements. Minimum requirements have been defined in each country of operation to maintain a safe and dignified standard of living. In addition, local labour market practices are followed, and the competitive total remuneration of the staff is ensured. A written employment contract is concluded with each employee, specifying the terms and conditions of the employment relationship. The employment contract and the applicable terms and conditions are presented in a language that the employee understands.

Atria offers its employees working time flexibility. Flexible working hours make working more efficient and take into account the different life situations of employees. Atria monitors the development of the labour market in the use of voluntary flexibility models. Development discussions address issues related to the work-life balance of employees at least once a year. The company has a working time monitoring system in place, from which both managers and employees can monitor the accumulation of working time and take care of the equalisation of working time. Atria's HR maintains guidelines on various work flexibility models for both managers and employees.

Atria's remuneration system consists of wages or salary and employee benefits in accordance with local market practices. All levels of the organisation ensure that the system is competitive, understandable, consistent, transparent, equitable, non-discriminatory and up-to-date. Management assesses the competitiveness of remuneration using market statistics, employee satisfaction survey results and personnel turnover indicators. In addition to salary, employee benefits include, for example, voluntary life and accident insurance and occupational health services. Benefits exceeding the statutory level vary by business area. More information about the remuneration for Atria's management and key personnel are described in Note 31 to the consolidated financial statements.

Atria Finland's business area has a personnel fund established and owned by the personnel, which receives funds according to the result of Atria Plc and its Finnish subsidiaries. The personnel fund is the company's optional way of rewarding personnel. The aim of distributing the profit-related bonus is to increase the personnel's interest and awareness of Atria's operational objectives and the conditions for success, as well as the employees' ability to affect the company's profitability through their own work. As a rule, Atria offers the same benefits to full-time and part-time employees.

Cooperation in personnel planning

At Atria, the main objective of personnel planning is to be able to meet future needs in accordance with the company's strategy. Personnel planning is carried out in cooperation with personnel. The cooperation is based on transparency about the profitability of the business and plans at least to the extent and time span required by the legislation of each operating country, at a minimum.

The aim of the cooperation is to develop Atria's operations in agreement with the personnel and to provide them with opportunities to influence decisions concerning their work, working conditions and position at Atria. In connection with operational changes, the focus is on personnel development opportunities and supporting employment. Atria respects the freedom of association of employees. More information about cooperation is provided below in the section *Collaborative activities*.

Equality and diversity

Equality and diversity are key principles that enrich the work community and promote fairness, creativity and innovation. The human resources policy commits to creating and maintaining a working environment where every employee feels valued and respected, regardless of their background, gender, ethnicity, religion, sexual orientation, age or abilities. Atria´s Human Resource policy and operations apply to all Group employees, and Atria has not identified any particularly vulnerable groups of employees separately. Atria Finland has joined the FIBS diversity commitment, which provides tools for Atria to develop diversity and inclusion management practices throughout the Group.

Promoting diversity means taking active measures to integrate diverse perspectives and experiences into the organisation. Discrimination will not be tolerated in any form, and any incidents that arise will be addressed immediately. Recruitment processes aim to ensure that every candidate has equal opportunities. Atria also encourages continuous learning and training. Atria Code of Conduct and the human resource policy, as well as process descriptions, create a basis for non-discrimination at Atria. This is supported by management training for managers, which strengthens non-discrimination on a practical level. In addition, equality planning in business areas supports equality and prevents discrimination. Gender equality planning is based on statutory equality reports. Gender equality plans define objectives and measures for identified development needs. In the largest business areas Finland and Sweden, gender equality planning is guided by occupational health and safety committees consisting of representatives of personnel groups. The implementation of the measures recorded in the equality plan is monitored by the meetings of the personnel groups.

Competence development

Atria is a large multinational company that offers diverse development opportunities. Recruiting and engaging motivated employees and developing their professional skills form the basis of Atria's success. The competence of all personnel is monitored and developed in accordance with Atria's strategy, personnel surveys and personal development discussions.

Personal development assessments and discussions on well-being at work are important in identifying employees' individual development targets and are the basis for an annually updated personnel training and development plan. The Group's HR management is responsible for the principles and methods of competence development, and the business areas are responsible for their application. The most important methods for developing employees' skills are on-the-job learning, on-the-job training, staff mobility for different tasks, also across the boundaries of business areas, sharing best practices, and competence development programmes as well as off-site training.

Atria's own experts are involved in planning and implementing training for personnel. Atria has an extensive online training offering, which includes training related to various work tasks and specific to work duties, as well as general materials that are mandatory for everyone. As part of the company's compliance management, Atria develops statistics on participation in training for the entire personnel or a specific group of personnel.

PROCESSES FOR ENGAGING WITH OWN EMPLOYEES AND THEIR REPRESENTATIVES ABOUT IMPACTS

Atria's Way of Work and Atria's Way of Leading

Atria's Way of Working and Atria's Way of Leading has formed the basis for the Succeeding Together personnel programme, which aims to develop personnel's management skills and thereby strengthen cooperation, performance and employee commitment.

Collective labour agreements

Collective agreements ensure the renewal and development of working life in cooperation with personnel representatives. An open dialogue improves the personnel's ability to influence their own working environment and working conditions, which also increases stability and predictability in the workplace.

Atria maintains an active and regular dialogue between the social partners. At Atria, the policy is to inform employees about matters that are important to the company and to consult employees on matters that concern them.

Employment relationships comply with the collective agreements that the industry applies in the countries of operation for salaried employees and employees. Employee's personal membership in the union is voluntary. The HR administration guides the consultation and inclusion processes in accordance with the cooperation legislation at Atria.

Collaborative activities

Employees are consulted in cooperation procedures that concern them. These may relate to well-being at work, working conditions and personnel reorganisation, for example.

Group-level cooperation is implemented in the European Works Council (EWC), which meets twice a year at the invitation of the CEO of Atria Group. Representatives of all personnel groups from all business areas within the scope of EU legislation are invited to the meetings. The Works Council discusses the company's strategy and financial situation, the largest strategy projects and measures, as well as personnel-related issues, such as the number of employees, the results of the employee survey, matters related to occupational safety and well-being.

Atria supports the employees' freedom of association, and the membership of employee organisations or trade unions does not affect a person's treatment in the workplace. In each business area, the cooperation between the employer and personnel groups is guided by local legislation.

Personnel survey

The personnel survey carried out annually provides valuable information and understanding of how Atria employees perceive their work and working environment, management, and Atria's operating methods. This information helps in the development of operations and contributes to Atria's goal of improving the well-being of its personnel. The survey covers the matters of commitment, management and performance in terms of the company, unit and the employee's own work. The personnel survey also measures the effectiveness of communication. The high response rate (2025: 78 per cent) and personnel's positive responses to statements associated with the employer indicate success in the effectiveness of communication. Atria monitors the targets set for organisational culture and personnel development through the employee engagement index and the competence development index, both of which developed positively during the reporting period.

Occupational health and safety committees and safety talks

Atria Finland, Sweden and Denmark have occupational safety organisations that comply with the requirements of local occupational safety laws. They consist of representatives appointed by the employer and elected by the employees. The purpose of the company-specific occupational health and safety committees is to improve the working environment and working conditions in their areas of responsibility, and to secure and maintain the employees' ability to work. Occupational health and safety committees are also responsible for preventing occupational accidents, occupational diseases, and other physical and mental health problems of employees. Occupational health and safety committees represent the entire own workforce, that is, the company's own personnel and temporary workforce.

At Atria, the realisation of occupational safety is promoted by means of monthly safety talks, that is, discussions led by a supervisor.

PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR OWN EMPLOYEES TO RAISE CONCERNS

Whistleblowing channel

Atria's whistleblowing channel offers the opportunity to report suspicions of irregularities related to Atria's operations confidentially without the threat of retaliation later. For more information about the whistleblowing channel, bringing up grievances and processing notifications, please see section *G1 Business conduct*.

Occupational safety

Atria's occupational safety risk assessment and management is supported by, among other things, a risk management system. As part of this process, incidents, safety observations and near misses, among other things, are investigated to take corrective measures. Atria and its subsidiaries assess and manage occupational safety risks in all areas of their operations.

All accidents and incidents are thoroughly investigated to prevent similar situations and identify possible deficiencies in safety management. Continuous improvement and reporting of occupational safety also include monitoring action plans and evaluating the effectiveness of the implemented measures.

MEASURES

- ISO 45 001 certification of Atria Finland's occupational health and safety management system.
- In 2025, occupational safety was again given special attention due to the increased accident frequency in 2024. This has been reflected, for example, on personnel training, occupational safety campaigns and management commitments to safety. Occupational safety was also made one of the categories awarded annually at the Atria Awards in 2025.
- Based on the new strategy and the results of the personnel survey, personnel plans have been drawn up to strengthen a unified corporate culture, develop staff skills and improve leadership. These measures apply to all business areas of Atria.

TARGETS

Atria Group's management defines sustainability targets for its own personnel as part of the strategic management processes. The objectives and their realisation are discussed in the meetings of the personnel groups.

- Atria's goal is to continuously reduce occupational accidents and improve occupational safety. The previously set target for accident frequency was 8 by 2025, and the actual accident frequency has averaged 14 during the strategy period 2021–2025. In connection with the strategy update, target levels were reviewed against industry benchmarks, and the new target is to gradually reduce accident frequency so that it is regularly kept below level 10 and that the Group reaches level 8 by 2030.
- Atria's goal is to strengthen a unified organisational culture that enables the growth and development of individuals and the organisation. The target is monitored annually by means of an employee survey, for which the employee engagement index and the competence development index have been selected as specific indicators. Both strengthened further in 2025, and the goal is to continue this development.

METRICS

Characteristics of the undertaking's employees

	Number of employees* (HC)	
Gender	**2025**	**2024**
Men	2,846	2,828
Women	1,945	1,956
Other	N/A	N/A
Not reported	N/A	N/A
Employees total	4,791	4,784
Country	**2025**	**2024**
Finland	3,200	3,229
Sweden	1,087	1,056
Denmark	143	154
Estonia	361	345

* In the financial statements (Note 7 to the consolidated financial statements) and in the report by the Board of Directors, the number of employees is indicated as an average of the FTE (full time equivalent) figure for the year. For sustainability reporting, the headcount (HC) or head count 100 (HC 100) figures on the last day of the year are used.

Employee turnover (HC)	2025	2024
Resigned employees	337	282
Employee turnover	7.1%	5.9%

2025 (HC 100)

	Women	Men	Other	Not reported	Total
Number of employees	1,788	2,665	N/A	N/A	4,453
Number of permanent employees	1,537	2,304	N/A	N/A	3,841
Number of temporary employees	251	361	N/A	N/A	612
Number of non-guaranteed hours employees	0	0	N/A	N/A	0
Number of full-time employees	1,689	2,562	N/A	N/A	4,251
Number of part-time employees	101	101	N/A	N/A	202

N/A Employees have declared their gender to be either male or female.

2024 (HC 100)

	Women	Men	Other	Not reported	Total
Number of employees	1,779	2,663	N/A	N/A	4,442
Number of permanent employees	1,512	2,243	N/A	N/A	3,755
Number of temporary employees	267	420	N/A	N/A	687
Number of non-guaranteed hours employees	0	0	N/A	N/A	0
Number of full-time employees	1,690	2,532	N/A	N/A	4,222
Number of part-time employees	89	131	N/A	N/A	220

N/A Employees have declared their gender to be either male or female.

2025 (HC 100)

	Finland	Sweden	Denmark	Estonia	Total
Number of employees	2,975	974	143	361	4,453
Number of permanent employees	2,451	887	143	360	3,841
Number of temporary employees	524	87	0	1	612
Number of non-guaranteed hours employees	0	0	0	0	0
Number of full-time employees	2,796	961	137	357	4,251
Number of part-time employees	179	13	6	4	202

2024 (HC 100)

	Finland	Sweden	Denmark	Estonia	Total
Number of employees	2,992	951	154	345	4,442
Number of permanent employees	2,421	848	147	339	3,755
Number of temporary employees	571	103	7	6	687
Number of non-guaranteed hours employees	0	0	0	0	0
Number of full-time employees	2,821	915	147	339	4,222
Number of part-time employees	171	36	7	6	220

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Collective bargaining coverage and social dialogue*

	Coverage of employment contract negotiations	Social dialogue
Coverage rate	Employees	Workplace representation
0–19%	Estonia	Estonia
20–39%		
40–59%		
60–79%	Denmark	Denmark
80–100%	Finland, Sweden	Finland, Sweden

*The situation has not changed from the previous year

Diversity metrics

2025, HC	**Women**	**Men**	**Total**
Senior management	13	32	45
Senior management %	29%	71%	100%
	under 30 years	**30–50 years**	**over 50 years**
Employee age distribution	987	2,162	1,613

2024, HC	**Women**	**Men**	**Total**
Senior management	14	28	42
Senior management %	33%	67%	100%
	under 30 years	**30–50 years**	**over 50 years**
Employee age distribution	996	2,205	1,554

Adequate wage

All Atria's employees are paid adequate wages in accordance with the applicable benchmarks. Of Atria's business areas, only Estonia has a statutory minimum wage. The definition of adequate wage is based on collective agreements and labour market practices, among other things.

Social protection

All Atria's employees are covered by social protection in case of loss of income due to major life events. Such life events may include illness, unemployment, disability or incapacity at work, parental leave, or retirement.

Training and skills development metrics

Personal development assessments and discussions on well-being at work are important in identifying employees' individual development targets and are the basis for an annually updated personnel training and development plan.

Employees

2025	**Women**	**Men**	**Total**
Development discussion participants (%)	57	48	51.2
Average training hours	5.0	3.8	4.3

2024	**Women**	**Men**	**Total**
Development discussion participants (%)*			45.8
Average training hours	6.3	3.6	4.7

* 2024 ei eritelty sukupuolen mukaan kehityskeskusteluihin osallistuneiden määrää.

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Health and safety metrics

	2025	2024
Own workforce covered by occupational health and safety (%)	100	100
Number of deaths due to work-related injuries and work-related health problems	0	0
Number of accidents	76	102
Number of work-related injuries and fatalities due to accidents at work as well as lost days due to work-related health problems and fatalities due to work-related health problems	1,455	2,583

	Base year 2020	2024	2025	Target 2030
Accident frequency rate (LTA)	18	14	10	8

Work-life balance metrics

2025	Women	Men	Total
Employees entitled to parental leave (%)			100*
Employees taking family leave (%)	14.6	10.0	11.9

2024	Women	Men	Total
Employees entitled to parental leave (%)			100
Employees taking family leave (%)	14.7	9.6	11.7

*All Atria employees are entitled to family leave under social policy and/or collective agreements.

Compensation metrics

	2025	2024
Gender pay gap calculated from the average salary of men	11.8	11.2
Annual total earnings ratio	12.7	13.1

Incidents, complaints and severe human rights impacts

	2025	2024
Number of discrimination cases	0	1
Complaints submitted through the whistleblowing channel**	10	1
Fines, penalties and damages related to the cases	0	0
Serious human rights violations	0	0
Fines, penalties and damages related to serious human rights cases	0	0

**During the reporting period, one incident of harassment was reported to the whistleblowing channel. The case has led to labour law actions, and no fines have been imposed on Atria.

ACCOUNTING POLICIES FOR INDICATORS

In sustainability reporting, the information required by standard S1 Own workforce has been collected from the companies' payroll management or HR management systems. The indicators have not been validated by an external body other than the verification service provider. The number of persons is presented as HC100 figures, unless otherwise stated in the header row of the metrics. The numbers of persons are figures for the last day of the financial year. Atria has no non-binary or unspecified employees.

Atria does not collect information about and has not reported any of the following

- Non-employee labour force. The workforce acquired through subcontractors or temp agencies is estimated to be less than 100 people in the entire Group. The number is not significant for Atria, and these individuals are not included in Atria's HR systems.
- Persons' work ability limitations. The collection of data is not allowed in all of Atria's operating countries.
- The number of days of sick leave for work-related diseases cannot be reported because the collection of data has not been systematic.

Clarification of matters related to the calculation of indicators

- The turnover of employees in an employment relationship has been calculated by dividing the number of people who have left by the total number of employees. The number of employees who have left does not take into account the turnover of seasonal workers. The employment relationship of seasonal workers usually lasts from a few weeks to a few months.
- The gender pay gap is calculated by calculating the difference between men's and women's pay and dividing it by men's pay. Annual total remuneration does not include the salary of the highest-paid person.
- Atria's goal is to hold development discussions with the entire personnel. Development discussions are held regularly with employees, but these have not been recorded in the system for all production employees. Thus, information on development discussions has not been collected in the system for all employees. However, the reported figure is the number of development discussions recorded in the systems.
- In terms of training hours, all recorded and verifiable hours have been reported.
- Occupational accidents take into account accidents that have led to an absence of at least eight hours. For the calculation of days lost, the number of the days is the difference between the start date and the end date, taking into account Monday to Saturday for each full week. The calculation has been refined in the financial year 2025 and it is not directly comparable with the data provided for 2024. The accident frequency measures the number occupational accidents in relation to the hours worked. It is calculated by dividing the number of accidents occurred during the reporting period by the total number of hours worked and multiplying the result by one million (1,000,000). Korv-Görans Kebab Oy is not included in the reporting of Atria Finland's and thus the Group's accident rates.
- Atria has a sales company in Poland, which employed 29 people at the turn of the year. They are considered in the “Number of employed persons” and “Employment relationships” of Sweden's business area but not in other indicators.

SOCIAL INFORMATION - ESRS S4

CONSUMERS AND END-USERS

POLICIES

Atria's activities related to consumers and end-users are guided by the principles, which consist of Atria Code of Conduct approved by the Board of Directors of the Group, Atria Supplier Code of Conduct, and the food safety, quality, nutrition and product sustainability policy approved by the Group's CEO. Atria Code of Conduct is aligned with internationally recognised consumer and end-user standards, including the United Nations Guiding Principles on Business and Human Rights. Atria has no known cases of non-compliance with the standards. More information about the management of Atria Code of Conduct is in section *G1 Business conduct.*

The aim of the policies is to ensure sustainable and healthy business, to guide active dialogue with all our stakeholders, to prevent adverse impacts on the environment and to promote environmental and social responsibility and human rights. Atria Code of Conduct and the policies implementing it ensure that all consumer and end-user groups have sustainable products.

According to the UN Declaration of Human Rights, all people should have access to sufficient safe and nutritious food that supports their health and well-being. Atria's operations support these human rights for consumers and end-users. Atria is committed to ensuring food safety, promoting continuous improvement in quality and promoting responsibility throughout the value chain. At Atria, good food means taking into account the stakeholder expectations set for the entire food chain and committing to fulfilling all legal requirements concerning business and products.

Legislation regulating consumer information and food safety in operating countries and complied by Atria sets the minimum requirements for the information provided about and labelling of products. With proper product information and labelling, consumers can choose, store and use products safely.

COMMUNICATION WITH CONSUMERS AND END-USERS

Atria makes use of extensive and continuous market research data to identify different customer and consumer needs and to understand how they change. Consumer surveys target consumers directly. Consumer awareness of sustainable food choices, healthy lifestyles, sustainable development and animal welfare is constantly growing. Atria's product development uses research data in a versatile way, both in developing existing products further and in the planning of new products and product concepts. The task of product category management is to ensure that the product range meets different customer and consumer needs.

The aim of Atria's communications to consumers, such as advertising, packaging design and social media, is to provide consumers with relevant information to support their choices. Atria's communications follow the principles of good marketing practice, which create and maintain consumer confidence in the company and its products. Companies belonging to the Atria Group comply with the International Chamber of Commerce's (ICC) marketing rules.

Atria encourages and guides consumers with its communications to compile a varied diet and guides customers to prepare nutritious and tasty meal. Atria indicates in its packaging, among other things, information on the nutritional content and the ingredients of the product. In accordance with the Regulation on Nutrition and Health Claims Made on Foods (EC) No. 1924/2006, nutrition and health claims are always based on validated scientific studies and officially approved wording. The correctness of the labelling, including the legality of various claims, is part of the food safety monitoring carried out by the authorities.

PROCESSES FOR PREVENTING NEGATIVE IMPACTS AND MANAGING RISKS

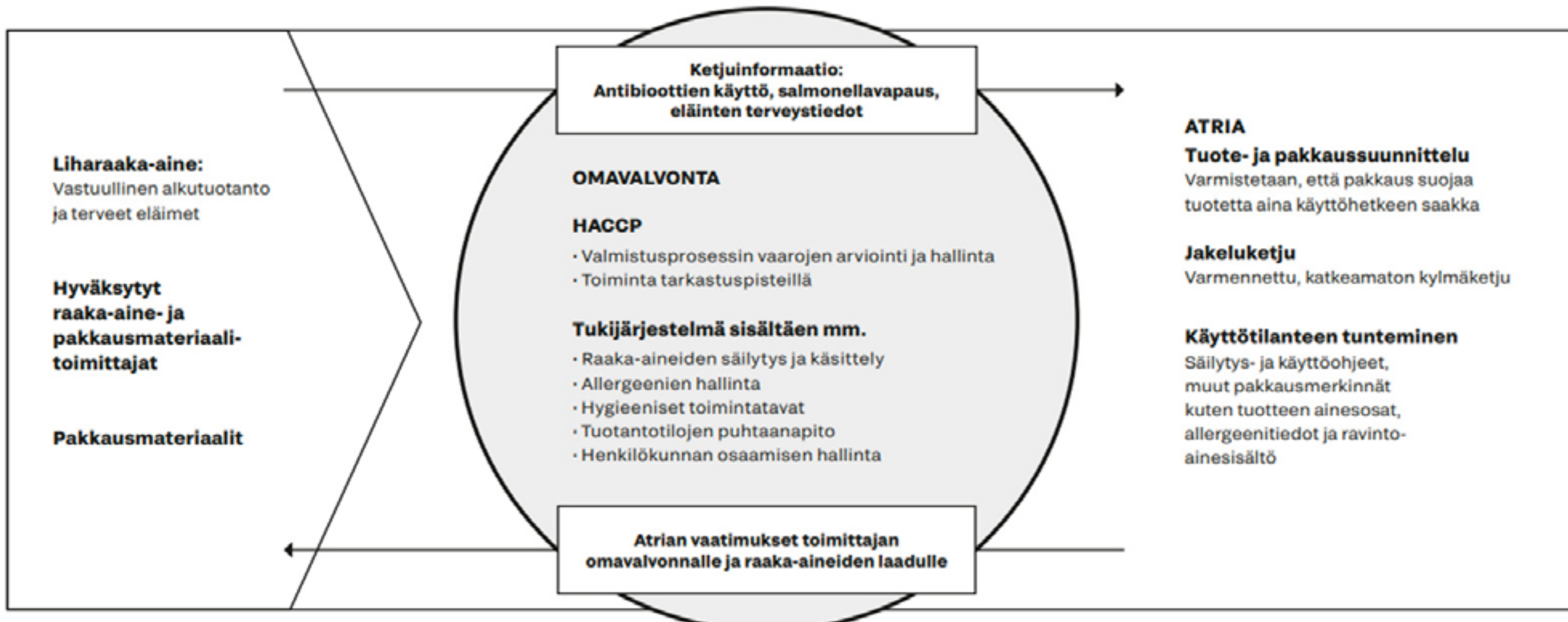
The endangerment of food safety is a potential material sustainability impact on consumers and end-users, in connection with which a material financial risk has also been identified. For these reasons, Atria has a food safety management system in place for maintaining and developing food safety. Atria's food safety management system accounts for the safety and health effects of products throughout their lifecycle including the sourcing of raw materials, the manufacturing process, and distribution chains all the way to consumer use. All Atria products go through this review.

Atria's production facilities are subject to comprehensive national regulatory control. In addition, Atria maintains certified food safety management systems approved by the Global Food Safety Initiative (GFSI). The basis of the food safety management system is self-monitoring. Self-monitoring at Atria is based on the Hazard Analysis Critical Control Points (HACCP) risk management system and the support system for self-monitoring. The support system for self-monitoring consists of procedures based on the Good Hygiene Practices (GHP) and Good Manufacturing Practices (GMP) in line with laws and standards, as well as their supervision. The shelf life and safety of Atria's products is analysed in our accredited laboratories. Atria also purchases laboratory services from its accredited partner laboratories. Atria is committed to the continuous improvement of food safety and therefore cooperates with various universities and research institutes in the sector.

The costs of maintaining and developing the food safety system include the annual operating expenses related to the certification and inspection fees of production facilities, as well as capital expenses related to the company's laboratory activities, as well as the salary costs of the personnel resources allocated to the development of food safety.

Channels for consumers and end-users to raise concerns

Contacts from consumers and end-users are processed in the Consumer Service. The Consumer Service receives feedback through various channels, investigates potential problems and offers a solution. Communication takes place in accordance with the consumer's wishes, taking care of the consumer's privacy. Contacts regarding product feedback are used in the development of products and production processes. In case of potential food safety risks, a standardised recall process as defined in the EU (178/2002) Food Regulation is followed in order to remove all products that may be harmful to health from the market and end users' access. The recall process includes public communications and the withdrawal of defective products from the market. To mitigate the negative impacts on consumers, Atria has taken out product liability insurance. The company has a process in place for managing food safety and quality deviations, according to which the analyses of deviations are carried out, and the necessary corrective measures are implemented. The effectiveness of corrective measures is assessed as part of food safety management procedures, among other things through consumer satisfaction measurements and reports from supervisory authorities.



TARGETS

For the guidance and development of food safety, responsible persons from each business area have been appointed, who form the Safe Atria Quality Steering Group. The task of the group is to define the Group's Food Safety, Nutrition, Quality and Product Responsibility Policy and the strategies necessary for its implementation. The Steering Group sets objectives for food safety and organises internal and external development projects with partners, monitors the effectiveness of these projects and reports the results to Atria Group's management.

The authority and stakeholder requirements, such as the assumption of uncompromising food safety, are the basis for Atria's targeted product quality and setting the company's sustainability targets. Facility certifications go beyond the statutory level and include a requirement for a commitment to continuous improvement.

The targets of Atria's strategy period extending to 2030 is to:

- maintain the certifications of all production facilities in accordance with the GFSI-approved food safety standards;
- have zero product recalls; and
- maintain a wide range of options that meet generally accepted nutritional criteria (the Heart Symbol and Keyhole Symbol).

The Heart Symbol and Keyhole Symbol indicate that the product contains less salt and fat than similar products, the quality of the fat is better (a higher proportion of soft fats), sugar has been reduced or not added at all, and the fibre content meets the requirements specific to the product category. These criteria are based on nutrition recommendations drawn up by the authorities and guide the consumer to choose healthier alternatives. Estonia does not have a similar labelling system.

METRICS

	2020	2024	2025
Production volume (%) manufactured in certified facilities (Group total)	-	93	93
Total number of product recalls	**5**	**5**	**2**
• Finland	2	1	2
• Sweden	2	0	0
• Denmark	0	2	0
• Estonia	1	2	0
Total number of products with a Heart Symbol and Keyhole Symbol	**354**	**350**	**374**
• Finland (Heart Symbol)	126	174	201
• Sweden (Keyhole Symbol)	205	152	153
• Denmark (Keyhole Symbol)	23	24	20

ACCOUNTING POLICIES FOR INDICATORS

The "Production volume (%) manufactured in certified facilities indicator is calculated as the volume of food production in certified facilities divided by the production volume of all companies that process and sell Atria's food products (E5-5 Resource outflows: Food products). The indicator does not include subcontracting and other agency products (E5-5 Resource outflows: Agency products). Certification information is public and certificates are also published on Atria's website.

Recalls refer to public recalls that are communicated to all necessary stakeholders in accordance with the company's recall guidelines. Recall data is collected from the organisation responsible for the companies' food safety system.

The number of products with the Heart Symbol (Finland) and Keyhole Symbol (Sweden and Denmark) is calculated based on the product range at the end of the reporting year.

GOVERNANCE INFORMATION - ESRS G1

BUSINESS CONDUCT

BUSINESS CONDUCT POLICIES AND CORPORATE CULTURE

Atria's corporate culture is maintained, developed and promoted by implementing Atria's Code of Conduct, related Group policies, Supplier Code of Conduct and the strategic sustainability goals.

In its Code of Conduct, Atria makes a commitment to the following international agreements and recommendations:

- The UN's Global Compact initiative for the promotion of universal principles in the areas of human rights, labour rights, environmental protection and anti-corruption. The initiative is also known as The Ten Principles.
- The UN's Universal Declaration of Human Rights and Convention on the Rights of the Child.
- The ILO Declaration on Fundamental Principles and Rights at Work and the key labour Conventions.
- OECD Guidelines for Multinational Enterprises.
- ICC Business Charter for Sustainable Development and ICC Rules on Combating Corruption.
- Business Social Compliance Initiative (BSCI) Responsible Purchasing Practices.
- Science Based Target initiative (SBTi) approved climate targets.

In its operating principles, Atria defines and articulates its business ethics, stakeholder relations and the promotion of sustainable development in relation to international commitments. The operating principles of the business have also been discussed in the Group policies. The Board of Directors and Atria Group's Management Team annually review nearly twenty administrative and operational policies. The content of the policies has been updated in 2025 due to, for example, the development of legislation and the company's operating practices.

In addition to Atria Code of Conduct, the policies approved by the Board of Directors of the Atria Group include:

- Investment policy
- Anti-corruption and anti-bribery policy
- Related party policy
- Decision-making policy
- Treasury policy
- Risk management policy
- Insider policy
- Electricity procurement policy
- Disclosure policy
- Tax policy

Policies approved by the CEO of the Atria Group are:

- Food safety, quality, nutrition and product sustainability policy
- Animal welfare policy
- Atria Sourcing policy
- Human Resources policy
- Personal Data Processing (GDPR) Policy
- Antitrust policy
- Marketing and communications policy
- Information security policy
- Insurance policy
- Whistleblowing policy
- Environmental policy

The Board of Directors of Atria Plc is the highest responsible party for the business operations of the entire Group, and it approves Atria Code of Conduct and Group policies guiding the operations and internal control of the entire Group. Atria Code of Conduct have been explained in more detail in the Atria Group's policies and guidelines, which define and guide the decisions and operations of the companies belonging to the Atria Group in practice. The process of preparing Group policies identifies the key internal and external stakeholders of the policy and explains the expectations of the stakeholders in relation to the sustainability issues addressed by the policy. The Board of Directors of Atria Corporation also approves a version of Atria's Code of Conduct aimed at business partners, which communicates the content of the Code of Conduct as requirements and sustainability objectives for the supply chain.

Atria Code of Conduct and the Supplier Code of Conduct were updated in 2025, and a plan was drawn up to implement the updated Codes of Conduct across operations and with partners. Atria Code of Conduct and the Group policies are available to Atria's employees on Atria's intranet. The most important policies for external stakeholders have been published on Atria's website. The Group's entire personnel must regularly complete training on Atria Code of Conduct. Training concerning Atria Code of Conduct is also an integral part of the induction programme for new employees. Atria's online training concerning the Code of Conduct covers the key ethical principles to be followed at Atria and illustrates best practices related to business responsibility through examples and tasks. Training on the Atria Code of Conduct was revised during 2025, and new training was launched for employees to complete by 31 December 2025. With the system reforms, the aim is that completed training can be reported going forward.

Employees and management are also required to complete online training in other Group policies. In 2025, employees and management had to complete cybersecurity training and competition law training, in addition to the Atria Code of Conduct training. In addition, the Group organised targeted training on preventing money laundering and on complying with sanctions regulations. More information on training is given in section *S1 Own workforce*.

During 2025, a Compliance Board was established within the Group with the purpose of providing guidance, training, ensuring and monitoring compliance with the law and the Group's internal rules. The Compliance Board convened 9 times. The Compliance Board reports to the Board of Directors. In 2025, the Compliance Board prepared Atria Group's compliance programme and launched the compliance training programme.

Atria's management team evaluates success in promoting the corporate culture through reputation surveys, industry reports, media monitoring and irregularities reporting. Atria Plc's Board of Directors reviews, on a quarterly basis, the compliance report (previously the legal review), which includes an overview of significant legal and administrative proceedings, data protection and information security breaches reported to the authorities, possible cases of corruption or bribery, other compliance breaches, as well as serious deviations. In addition, the Group organises an annual legal, compliance and tax review, in which the financial management of all business areas and the Group's financial administration participate.

Mechanisms for identifying, investigating and reporting irregularities

Atria Group introduced a separate channel for reporting irregularities in 2021 in accordance with Regulation (EU) 2019/1937. The technical implementation of Atria's whistleblowing channel is the responsibility of an external service provider, and reporting in the channel can be done anonymously. The channel is available on the company's website and open to all internal and external stakeholders of the company.

More information about reporting irregularities and the related legislation, as well as Atria's processes, is provided in the whistleblowing channel and also in Atria's internal communication channels. Prior to the implementation of the channel, the channel and related processes have been discussed in the meetings of the personnel groups of each business area. The Company is committed to investigating reported and/or suspected irregularities in an appropriate, independent and objective manner and is committed to protecting the rights and privacy of persons who report. The management and investigation of the whistleblowing channel is the responsibility of a separate group external to the operational management, appointed by the Compliance Board, which can delegate the investigation to the company or an external party, if necessary. The legal department takes care of the proper training of the group members for the task. The group prepares a summary of irregularities reports to the Group's Compliance Board, which reports the summary of irregularities reports to the company's Board of Directors as part of the quarterly compliance reporting. The principles and procedures for handling irregularities reports are described in the company's public policy on irregularities reports. In addition, employees still have the opportunity to report any breaches or suspected breaches to their manager, their manager's supervisor, and a representative of Human Resources or Group Legal.

In 2025, the whistleblowing channel received a total of ten (10) irregularities reports. Three of these cases were found to be irrelevant, as they fell outside the Whistleblower Protection Act's (1171/2022) scope. In three cases the necessary additional information for the investigation was not obtained, so the investigation could not be started. Four cases were investigated. Of these, two reports were found to be part of the normal HR management process in closer investigation. No irregularities were found in any of the cases investigated, but one report resulted in more detailed guidance provided to a partner in a GDPR-related case. Based on one report, the internal guidance of one of the Group's business areas on the sale of end-of-life machines was further specified. In future, the company will continue to increase targeted communication to employees and stakeholders about the whistleblowing channel to increase stakeholders' awareness and trust in the use of the channel.

SUPPLIER RELATIONSHIP MANAGEMENT, DUE DILIGENCE

In its business, Atria is committed to a fair and ethically sustainable way of operating in relation to business partners, such as material suppliers, farmers, subcontractors, service providers and other partners. Atria requires its business partners to comply with all applicable laws, regulations and international commitments concerning their own operations and the requirements set for their business partners in Atria's operating principles. Atria confirms the supplier's commitment to the Supplier Code of Conduct by including it in agreements with business partners.

To ensure the compliance of suppliers and other partners, Atria follows a due diligence process based on a systematic and risk-based approach. The processes are described in Atria's procurement policies and comply with, for example, the OECD Guidelines for Multinational Enterprises.

Supplier relations management is based on regular identification and assessment of potential sustainability risks in the supply chain. To assess the suppliers' performance and identify possible deficiencies or adverse effects, Atria uses a combination of country risk mappings and industry reports, supplier surveys, audits and internal performance assessments. Supplier evaluations are carried out both before the contract is signed and during the cooperation relationship.

Atria prioritises risk management activities for business partners according to the above-mentioned risk mapping results and the business criticality of the supplier relationship. If non-compliant practices are detected in the assessment, Atria requires the business partner to commit to corrective actions. If the business partners deliberately act incorrectly or neglect the agreed action plans, Atria may also terminate the business relationship.

PREVENTION AND DETECTION OF CORRUPTION AND BRIBERY

Atria Code of Conduct and the Supplier Code of Conduct include a prohibition of corruption and bribery, as well as principles related to gifts and hospitality. To prevent corruption, bribery and irregularities related to position, Atria's employees have been given more detailed instructions in a separate anti-corruption policy. The policy includes guidelines on business gifts, hospitality and travel, as well as activities with public officials. Corruption and bribery-related irregularities are covered in accordance with the procedures described earlier in the section “Mechanisms for identifying, investigating and reporting irregularities”.

The aim is to manage the risk of corruption and bribery in the Atria Group through training, supervision and solutions concerning control, processes and approval procedures. The management, purchasing and sales functions have been identified in the Atria Group as the most exposed to the risk of corruption and bribery.

Atria trains its employees to detect corruption, bribery and irregularities. Employees and management are required to complete online training on the prevention of corruption and bribery regularly. The trainings cover all risk groups, but for the reporting year there was no formal process for monitoring the completion of trainings, especially for risk groups.

Atria has a procedure in place for the production chain that involves checking the background of partners for corruption, money laundering, human rights violations and various irregularities before entering into a binding agreement. Risks are also regularly mapped throughout the partnership.

INCIDENTS OF CORRUPTION OR BRIBERY

In 2025, no incidents of bribery or corruption came to Atria's attention, that

- would have resulted in the dismissal of Atria's own employees or disciplinary sanctions against them,
- would have resulted in terminating or not renewing contracts with business partners,
- would have resulted in fines or public legal action against Atria or its employees.

Indicators have not been validated by an external body other than the verification service provider.

ANIMAL WELFARE

Atria's goal is to ensure animal welfare, the responsible use of antibiotics and biosecurity in the value chain. In all business areas, the practices defined in the procurement policy and the contract production model in Finland support the achievement of these objectives. 76 per cent of the meat purchased by Atria comes from contract producers. Atria's contract producers are committed to production guidelines that take into account the above-mentioned aspects.

Atria's animal welfare policy, approved by the CEO of Atria Group, sets the framework for good production practices in contract production and also sets minimum criteria for other procurement of raw materials of animal origin. The animal welfare policy is based on the Five Freedoms for animal welfare issued by the World Organisation for Animal Health:

1. Freedom from hunger and thirst
2. Freedom from physical and thermal discomfort
3. Freedom from pain, injury and disease
4. Freedom to express normal patterns of behaviour
5. Freedom from fear and distress

To develop animal welfare, Atria works closely with contract producers, industry associations, research institutes and authorities, and maintains a dialogue with those interested in and responsible for animal welfare. Regarding animal welfare, the aim is to continuously improve production methods based on scientific evidence and ensure good animal welfare in sourcing other than contract production as well.

Development of feeds

Atria's feed business in Finland is a key part of responsible primary production. Feeding affects animal welfare, the environmental performance of the value chain and the competitiveness of farms. Data solutions and research provide the basis for data-driven management in feed development. When the development of feed is under Atria's control, its impacts on production results and animal welfare can be verified in the production chain. The starting point of the development work is the optimisation of the nutritional properties of feed without compromising animal welfare. Development work focuses on domestic protein sources and resilience of the food chain, which, among other things, strengthens security of supply. For more information on the environmental impacts of feed, see *E4 Biodiversity and ecosystems*.

Responsible use of antibiotics

As stated in Atria's animal welfare policy, responsible use of antibiotics is also required in the meat sourcing chains of all business areas. Preventive work for the welfare and health of animals allows for freedom from antibiotics to such an extent that the animals do not need to be medicated with antibiotics throughout their lives. On Atria's contract farms, antibiotics are not used routinely without justification. Only sick animals are treated based on a veterinarian's diagnosis, avoiding unnecessary medication. Animal medication on farms is supervised by the farm's own attending veterinarian, and the medicine records are supervised by the official veterinarian. Through statutory chain communication, Atria receives information about any medication administered to the animals.

In Atria's contract production, chickens grow completely without antibiotics. The use of antibiotics is subject to the statutory record-keeping and notification obligations of veterinarians and the farm, according to which chickens of the production generation have not received antibiotics during the reporting year. In the production of pork, contract producers have the opportunity to join a production method in which individual pigs who have been raised without antibiotics are kept separate. Antibiotic-free farming makes it possible to commercialise the positive value of the raising method also in pork. Antibiotic-free raising is also promoted in beef production.

Biosecurity

Systematic prevention of various food-related risks such as zoonoses is important for both human health and the continuity of Atria's business. Based on the WHO's One Health philosophy, Atria's biosecurity strategy covers principles and procedures for ensuring the well-being of people, animals and the environment, as well as the safety of products.

At the heart of the biosecurity strategy from the point of view of animal welfare are preventive health care work on animal diseases which require legislative control and contingency planning, among other things. Atria has preparedness plans in place for easily infectious animal diseases for each production line. The purpose of the contingency plans is to prepare for disruptions caused by any animal disease, determine measures to minimise the loss and damage caused by an animal disease and facilitate recovery from the occurrence of animal disease. In addition to Atria's veterinarians and other experts, expert veterinarians from sector associations and attending veterinarians provide farms with support.