

**ALLTIME**

# Sustainability review 2025

Alltime Group



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# CEO message

2025 was a milestone year for Alltime, as we entered a new strategy era. Personally, I am honored to lead Alltime to its next strategy phase, after we successfully completed our previous goal of building a leading multinational Nordic company in the approximately EUR 100 million net sales category. After a thorough strategy process, we launched our new strategic targets, focus areas and values for the 2025-2030 period. The next strategy period focuses on scaling and further improving our platform in an operationally efficient, customer-driven and sustainable way.

During the year we continued our growth story organically and through two acquisitions in Sweden. These were our first add-on acquisitions in the country after entering the market in 2023, and an important start for further inorganic growth. In Finland, we transitioned to a new regional operating model and renewed processes to better support synergies between our different services.

I am also proud of the progress we made in business and sustainability. These include, for example, excellent customer satisfaction (NPS) development, winning Finland's largest real estate event's sustainability competition with our biodiversity impact, good progress in our safety KPIs and continued organic growth in a tough market environment.

I want to thank our employees for the team effort and professionalism required to achieve this progress, and our customers for their trust in us. I look forward to continuing to earn that trust, and know we will be working hard to achieve it going forward.

Sanna Lehtinen, Group CEO



# About this report

This report presents Alltime Group's key sustainability topics, performance, and actions for the financial year 2025.

The report covers Alltime's operations in Finland and Sweden and includes all core service areas: property maintenance, technical services, cleaning services, street maintenance, landscaping and green space management and waterway maintenance. Alltime's double materiality assessment, conducted in 2024 and reviewed in 2025, has been used as a guiding structure for this report. It identifies the most relevant environmental, social, and governance topics.

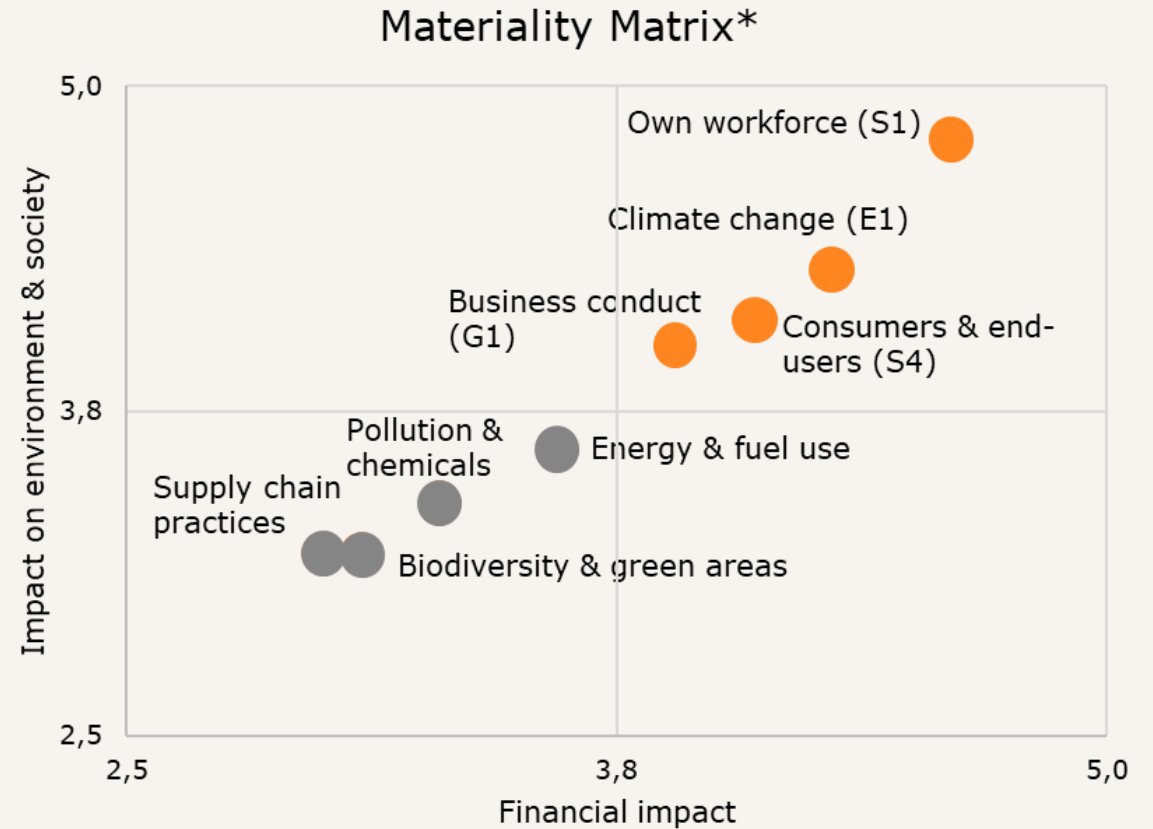
The report has been prepared with reference to selected principles of the European Sustainability Reporting Standards (ESRS), applying a proportionate approach. However, this report is not a fully ESRS-compliant sustainability statement. Unless otherwise stated, data covers the full year and is compiled using available internal data and estimation methodologies without external assurance.

# Double Materiality Assessment

Alltime has conducted a double materiality assessment (DMA) in accordance with the European Sustainability Reporting Standards (ESRS) to identify the sustainability topics most relevant to its business and stakeholders. The DMA covered Alltime's full value chain and evaluated both the company's impacts on the environment and society, as well as the financial risks and opportunities arising from sustainability matters.

The results highlight climate change, own workforce, consumers and end-users, and business conduct as Alltime's most material sustainability areas. Across these themes, particular emphasis was placed on employee working conditions and safety, climate change mitigation—especially related to fleet operations—and the safety and reliability of services delivered to customers and end-users.

The double materiality assessment forms the foundation of Alltime's sustainability approach, guiding the selection of key performance indicators, development priorities and reporting structure. While certain topics, such as biodiversity, were not identified as material from a risk perspective, they remain relevant through Alltime's service offering—particularly in green area services that may contribute to biodiversity enhancement and carbon sequestration—and are considered in the continuous development of the business. Alltime constantly re-evaluates the materiality of its topics and has identified biodiversity as a topic that may become material in the near future following increased activity levels.



\*Examples of key categories.  
Grading scale 0 (not at all material) – 5 (extremely material)

- Material topic
- Supportive topic

# Company overview

# Alltime in brief

95 M€

Pro forma net sales

~1000

Employees

2006

Alltime founded in  
Finland

## Sweden

33% net sales

~250 employees

Gävle head office

## Finland

67% net sales

~800 employees

Oulu head office



# Our services

Our facility management services and maintenance offering serves a wide range of customers in industrial, commercial, office, public property, residential and other settings. We are able to customise single-service, multi-service or integrated facility management solutions based on customer needs.

Through these services, our over 1000 professionals take care of the most important built environments we use every day.



Property maintenance



Green space services



Technical property management



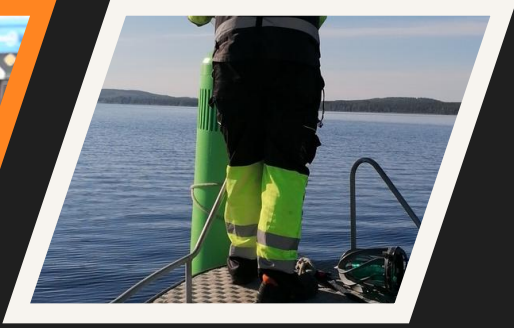
Cleaning services



Support services



Outdoor maintenance



Waterway maintenance

# M&A and Strategy

## Mergers and acquisitions

Alltime Sweden completed its first acquisitions in 2025 – Egendomsentreprenad B&L AB announced in May and Fastighetsmästaren Supply AB in September.

Egendomsentreprenad B&L AB was a small, tactical level bolt-on acquisition with only a few employees. It further strengthened Alltime's position in Gävle, where it already had a strong market position.

The acquisition of Fastighetsmästaren Supply AB was an important step in securing a leading market position in Northern Sweden, specifically the Kiruna and Gällivare areas. The acquired company had about 30 employees providing a wide range of property and complementary services in the area.

Fastighetsmästaren Supply AB was rebranded as Alltime in 2026 in line with Alltime's brand strategy.

## 2025-2030 strategy

Alltime's 2022-2025 strategy's target of becoming a leading Nordic company in the approximately 100 million euros net sales

category was successfully achieved, with about 95 million euros pro forma net sales in 2025, supported by entrance to the Swedish market in 2023. In early 2025, planning the next strategy cycle began. In addition to market research, input was gathered from employees through several surveys and workshops.

Alltime's 2030 strategy was launched in the autumn of 2025, aiming to continue its growth story into the next size category. The main strategic targets were defined as:

- 500 MEUR net sales
- 10% EBITA
- +50 NPS (customer satisfaction)
- +50 eNPS (employee satisfaction)

Key components of the strategy include:

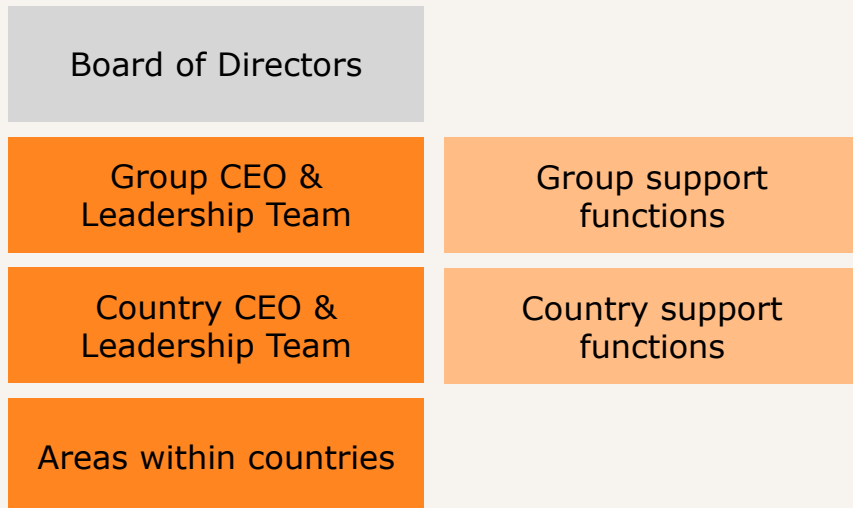
- Positioning as a customer needs-driven partner, with an offering that creates customer value and a way of working that supports customer buying behaviour
- Succeeding in M&A, as about half of the targeted growth is budgeted from acquisitions
- Developing operational excellence by creating efficient processes, as well as capturing synergies from acquisitions and leveraging growing volumes



# Governance model

Alltime Group is organised into two country organisations in charge of local business operations: Alltime Suomi Oy (Alltime Finland) and Alltime Sverige AB (Alltime Sweden). Group support functions include finance, IT, communications, sustainability and HSEQ and strategy. Each country has its own country management team and local support functions. Following an area-based business model, each country is divided into further area organisations with their designated directors.

## Alltime's management structure



## Group Leadership Team\*



**Sanna Lehtinen**  
Group & Finland CEO



**Carl Wiktorsson**  
Sweden CEO



**Pirjo Kankaanranta**  
Group CFO & IT



**Antti Kalske**  
Group CMO & ESG

\*As of 22 May, 2026

# ESG management model

## MB Funds

Majority owner, tracks ESG development in portfolio companies. ESG reporting once a year (EDCI).

## Board of Directors

Sets strategy targets and strategic direction.

ESG theme days 1-2 times per year.

## Group Leadership Team

Includes Group & Finland CEO, Group CFO, Group CMO and Sweden CEO who own strategy execution and steer overall Group development. ESG updates every month.

### CMO

Overall ESG owner; leads ESG activities and development.

## Sustainability network

Implements ESG policies, runs operational activities and compiles reporting data. Continuous engagement in ESG activities, work coordinated by Group CMO.

### HSEQ

### Country Operations

### Country HR

### Country ESG Champions

Business, finance and administration employees working fractionally on ESG projects.

# Environment

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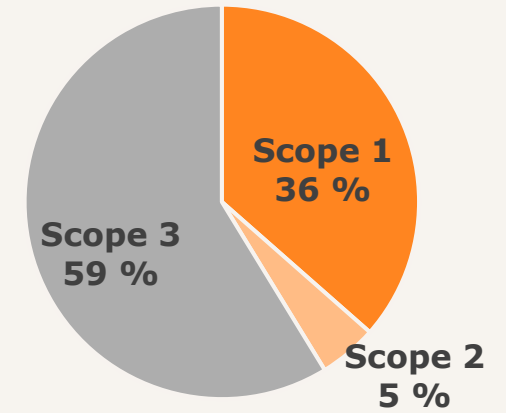
*Me hoidamme tämän.*

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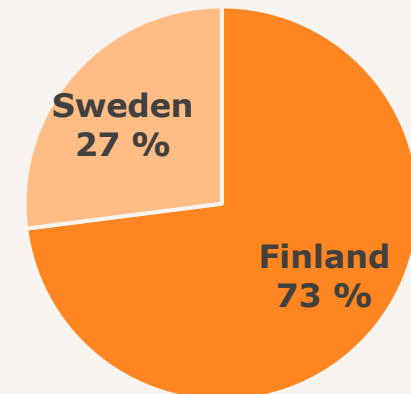
# Key GHG emission figures

| Emissions   | 2025         | 2024 |
|---|--------------|------|
| <b>Scope 1 (tCO<sub>2</sub>e)</b>                     |              |      |
| Gross Scope 1 GHG emissions                           | 2525         | 2361 |
| <b>Scope 2 (tCO<sub>2</sub>e)</b>                     |              |      |
| Location-based Scope 2 emissions                      | 125          | 82   |
| Market-based Scope 2 emissions                        | 330          | 205  |
| <b>Scope 3 (tCO<sub>2</sub>e)</b>                     |              |      |
| Purchased goods and services (category 1)             | 1956         | 2332 |
| Fuel and energy-related activities (category 3)       | 651          | N/A  |
| Upstream transportation and distribution (category 4) | 16           | 17   |
| Business travel (category 6)                          | 320          | N/A  |
| Employee commuting (category 7)                       | 1122         | 984  |
| <b>Total gross GHG emissions</b>                      | <b>6 920</b> |      |

Emission split by Scope



Emission split by country



# Climate approach and target setting

## Emission reporting practices

Alltime's climate approach includes monitoring our development in Scope 1, 2 and 3 emissions. Reported Scope 1 emissions consist of fuel emissions from our own operations (tank-to-wheel). As a vehicle-intensive industry, this is an especially material category for Alltime, through which it has leverage to affect emissions.

Scope 2 emissions include purchased energy, specifically energy related to electricity and heating of Alltime's premises. Current Scope 3 categories are employee commuting and long-distance work travel, subcontractor emissions and freight. Emission accounting in these categories is performed in line with the GHG Protocol.

In 2025, Alltime developed its emission accounting practices especially regarding Scope 2 and Scope 3 emissions resulting in higher quality data for purchased energy and work travel. Scope 2 developments included a higher share of market-based Scope 2 data points for energy usage.

Scope 3 data was more thorough due to improved subcontractor data and work commuting methodology, which for the first time also included long-distance work travel. Especially the increase in Scope 3 emissions is largely due to increased data quality related to previous years. Another previously unreported category was adding Fuel and energy-related activities not included in Scope 1 or Scope 2.

## Climate target setting

During 2025, Alltime decided to initiate a project aiming to set emission reduction targets. This work started with a thorough assessment of available tools and mechanisms to impact company emissions as well as a study on Alltime's current situation.

Following this background work, Alltime performed a thorough assessment on whether the company should join the Science-Based Targets initiative (SBTi) and set targets according to its methodology. This included testing the potential impact of different actions to estimate realistic pathways with different investment levels.

A key discovery from the study was that finding a pathway to net zero for the use of our own and subcontractors' heavy equipment (e.g. wheel loaders, street sweepers and graders) was currently limited in operational and economic feasibility. While some electric solutions exist and have been operationally piloted at Alltime, their operational performance and financial viability is not yet near a plausible level for our use.

As a high share of Scope 1 and Scope 3 of Alltime's emissions derive from heavy machinery use in our services, the company decided not to set targets according to SBTi for the time being. Instead, it will continue its work in setting realistic, transparent and attainable short and medium-term reduction targets in 2026 based on other principles.

# Carbon emission impact and biodiversity

## Carbon footprint

In parallel with emission reduction target planning, Alltime also initiated several actions to already reduce climate impact.

In Finland, it adopted a new vehicle policy aiming to systematically reduce the size of its vehicles. This means considering smaller size vehicles in the same vehicle category when operationally possible. Smaller vehicles, even with similar fuel types and model years consume less fuel on average, leading to both reduced emissions and fuel costs.

Alltime's waterway maintenance business successfully launched a new digital remote monitoring solution for predictive maintenance. The solution helps reduce our carbon footprint in maintaining maritime safety equipment, which can now be performed on a need-basis instead of regular manual checks. The first customers already adopted the solution in 2025 and it will be part of our offering in all future tenders.

Alltime Sweden progressed in its transition towards fully electric outdoor equipment. It began a significant green space maintenance contract in Gävle with fully electric equipment, such as electric lawn mowers. Within two years, its goal is to have fully electric equipment in 100% of its sites.

## Biodiversity and carbon handprint

In addition to reducing its carbon footprint and mitigating other negative environmental effects, Alltime also aims to increase its positive biodiversity contribution and carbon handprint.

In early 2025, Alltime Finland launched a new service offering in green space management. While biodiversity has been a key factor in our working methods already in public general contracting, a line of services specifically designed to biodiversity and carbon sequestration-focused were now introduced to property services customers.

The services were successfully launched with a pilot project together with Ideapark Lempäälä shopping centre, one of Alltime's key customers in the Tampere region. By transforming monoculture lawns into meadows, environments can be created that better support native species and pollinators. Meadows may also contribute to carbon sequestration depending on vegetation type, soil conditions and management practices.\*

Demand for landscaping solutions with positive biodiversity and carbon capture outcomes has since continued to grow. Alltime Finland has rolled out its service offering to new regions with several private and public contracts won in 2025 and early 2026.

\*For example according to Tremeau et al (2022): "Does converting urban lawns into meadows improve biodiversity and carbon sequestration in the boreal region?"

# Purchased energy and waste

## Premises and waste management

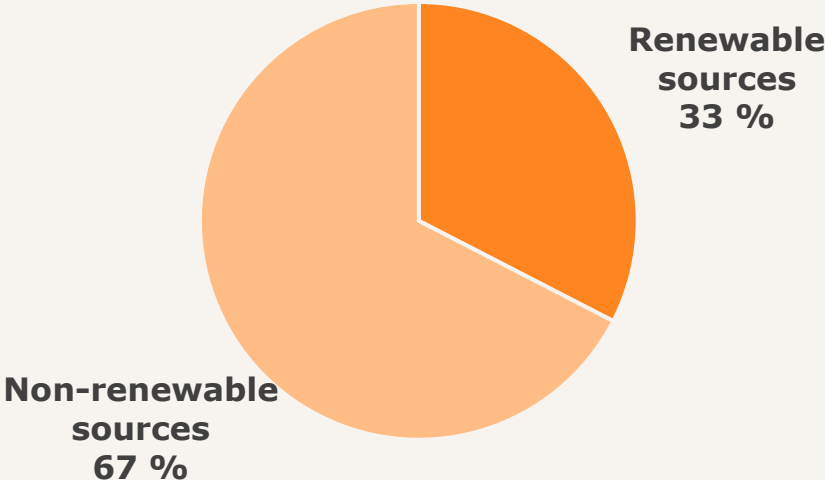
Most of Alltime’s climate and nature impact materialises in our customers’ premises through our services. Although our own office locations and equipment depots form a significantly smaller part of our impact, we also take steps to decrease waste and emissions in our premises.

As an example, we introduced a 5-step waste hierarchy to Alltime’s renewed environmental policy in 2025. This prioritises waste prevention, reuse and recycling over disposal. We also improved the possibility for recycling and waste monitoring in our premises. In 2025, our premises produced approximately 77.7 tonnes of non-recyclable waste (2024: 60.8).

We also have a target of increasing the share of renewable\* energy of our total energy consumption (Scope 2). As a starting point, we significantly improved data quality and methodology in our 2025 emission accounting, which will now be used to set targets for coming years. The work is ongoing, with a goal to set renewable energy targets as part of Alltime’s emission reduction goals during 2026.

\*Renewable energy sources defined as solar, wind and hydropower

Purchased energy split



# Alltime won Real Estate Helsinki's sustainability competition for advancing biodiversity



"Small ideas can make a big difference in sustainability" was the key theme of the Helsinki Expo and Convention Centre's inaugural sustainability competition in 2025. The competition, called Vastuullisuustalkoot, invited property industry professionals to submit sustainability actions with long-term impact. Its aim was to highlight accessible ways in which property owners and managers can develop sustainability.

Alltime was one of the three finalists and ultimately won the competition at Finland's largest event for real estate professionals, Real Estate Helsinki (Kiinteistömessut). The recognition was awarded for Alltime's green space services' biodiversity impact, specifically a flagship project carried out in cooperation with Ideapark Lempäälä shopping centre. This involved 1,600 m<sup>2</sup> of Ideapark's outdoor areas being transformed from a grassy lawn to a blossoming meadow. According to the jury, this was a low-threshold example of achieving several sustainability benefits through a simple action, that can be replicated in one form or another at almost any property.

"Transforming plain grass lawns to meadows can advance sustainability through multiple mechanisms, and we were glad that Ideapark wanted to be involved in showcasing them. Naturally, it supports biodiversity when multiple native plant species are selected instead of a monoculture lawn. Blossoming meadow plants also provide food for pollinators, and shelter for native insects, mammals and bird species. Improved stormwater retention prevents flooding and erosion," lists **Antti Kalske**, Chief Marketing and Sustainability Officer at Alltime Group.

"Depending on the solution, meadows may capture about 25% to 100% more carbon compared to lawns according to data obtained from our customer. This means that in addition to supporting biodiversity, we can help our customers improve their carbon handprints through carbon sequestration, a largely untapped but often cost-effective

opportunity for Nordic properties. We have excellent green space management competence in our organisation, through which we can make an impact with our customers,” he continues.

One of the sources of this competence is **Noora Raitanen**’s team, which implemented the award-winning project at Ideapark Lempäälä. She works as green space services supervisor in the Tampere area at Alltime Finland. The team was put together in the beginning of 2025 and started working on the Ideapark case in March.

“Our work began by removing the topsoil and replacing it with soil suited for meadow vegetation, after which we completed the sowing. We primarily used perennial plants for long-term results but also added in annual plants to get flowers already during the first year. In fact, the meadow blossomed from July to November, providing nutrition for pollinators for almost half a year,” explains Raitanen.

She reminds that results can also be achieved through different and lighter measures – always according to the needs of the customer. “Instead of a comprehensive makeover, we also have a palette of lighter actions. These include for example patch sowing, which leaves part of the area for lawn use, or adding clover among the existing plain lawn. This way we can tailor the needed investment but still achieve some level of impact.”

## Ideapark Lempäälä Shopping Centre

- Located close to Tampere, Finland
- About 180,000 m<sup>2</sup> and 7.3 million annual visitors
- Multi-use shopping centre with sports facilities, a swimming & spa department and other experiences
- Alltime provides integrated facility services including indoor maintenance, outdoor maintenance and green space services, cleaning services, technical maintenance and support services



# Social sustainability



# Health and safety

| KPIs   | 2025  | 2024  |
|--|-------|-------|
| <b>Employee health</b>                       |       |       |
| Sickness absence rate                        | 4.76% | 5.34% |
| Healthy rate*                                | 83.9% | 83.2% |
| <b>Employee safety</b>                       |       |       |
| Lost working days from work-related injuries | 125   | 82    |
| Total Recordable Injury Frequency (TRIF)**   | 47.4  | 56.3  |
| Total number of work-related injuries        | 330   | 205   |
| Fatalities from work-related accidents       | 0     | 0     |
| Employee-reported safety observations***     | 435   | 72    |

\*Healthy rate refers to average share of employees per month with 0 sick leave days. Data available only for Finland.

\*\* TRIF calculated per 1 million hours worked

\*\*\*Data only for Finland



# Health, safety and working conditions

## Health and safety

At Alltime, ensuring that everyone returns home safely and in good health each day is a fundamental priority. Our ambition is zero accidents, and safety performance is regularly reviewed in leadership forums as well as shared transparently with employees in town halls. In Finland, safety and health matters are overseen by the Occupational Safety Committee, which includes both employer and employee representatives.

Alltime Finland's Occupational Safety Committee held 4 meetings during the year, discussing health and safety topics as well as adjusting and approving related policies. Alltime Finland also gained new occupational safety managers, who all completed the Basic Course in Occupational Safety and Health.

Employees report safety observations through a mobile tool, enabling systematic tracking and analysis. These observations support the identification of root causes and provide management with visibility into underlying risks. We aim to increase reporting activity, with a long-term target of one observation per employee annually.

Sickness absence and overall employee health are key indicators of both workforce wellbeing and operational performance. Our

approach emphasises prevention and early intervention. In Finland, all full-time employees are for example offered occupational health services, early-access mental health services and an early support model addressing substance abuse. Comprehensive occupational healthcare services and alternative work arrangements support employees during recovery and rehabilitation from illness or injury.

## Human rights and freedom of association

We are committed to respecting human rights and ensuring fair working conditions in all our operating countries, in line with applicable labour legislation. This commitment is reinforced through participation in the UN Global Compact and alignment with internationally recognised human rights principles.

Constructive engagement with employee representatives is a central element of our approach. We uphold freedom of association and maintain active cooperation with local trade unions. In Finland and Sweden, all employees are covered by collective bargaining agreements.

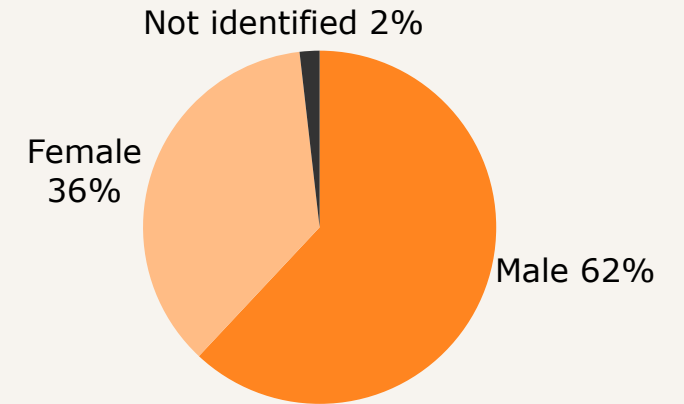
Following the acquisition of Arkea Oy's businesses in Finland, completed in 2024, close collaboration with trade unions was a key priority. As part of this process, nearly 400 employees from the acquired business were successfully transitioned to the collective agreement of Service Union United (PAM) in May 2025.

# Employee satisfaction and equal treatment

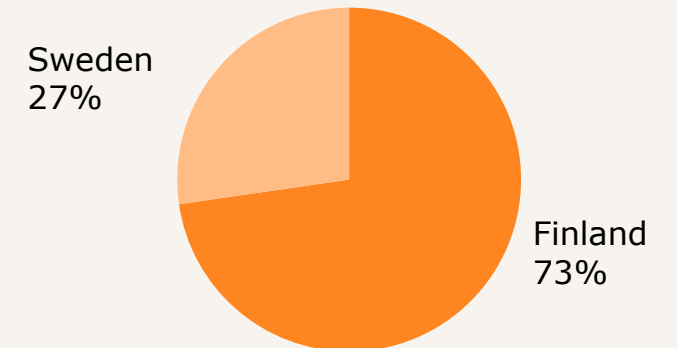
| KPIs                               | 2025  | 2024  |
|------------------------------------|-------|-------|
| <b>Employee satisfaction</b>       |       |       |
| eNPS (Employee Net Promoter Score) | +21   | +31   |
| Annual employee turnover           | 14.4% | 12.0% |
| <b>Gender equality</b>             |       |       |
| Share of women in workforce        | 36%   | 33%   |
| Share of women in top management*  | 39%   | 23.5% |
| Female-to-male pay ratio (%)**     | 83%   | 93%   |

\*Group and country management team members as of 31 December, 2025  
 \*\*Change in pay ratio was largely driven by the acquisition of Arkea Oy's property and cleaning services businesses, which were transferred to Alltime during the second half of 2024. The acquisition increased headcount by more than 300 employees, many of whom worked in cleaning services, a business area with a relatively high proportion of female employees.

Workforce by gender



Workforce by country



# Employee satisfaction and equal treatment

## Employee satisfaction

At Alltime, employee well-being is a key driver of performance. The health, engagement and motivation of our people are directly reflected in service quality and customer experience. Our primary leading indicator is employee Net Promoter Score (eNPS), which was +21 in 2025. Our long-term target is to reach +50 by 2030.

We support employee well-being through systematic development of leadership, consistent application of our values and code of conduct, and by fostering an open and respectful dialogue across the organisation. Recognition of good performance is also an important part of maintaining engagement.

In practice, these efforts are implemented through multiple channels, including structured onboarding, supervisor training and HR support, regular recognition programmes, and open forums such as town halls that enable direct interaction between employees and management.

## Learning and development

Professionalism is one of our core values, and we aim to provide our employees with opportunities for continuous learning and professional growth. In 2025, Alltime reported an average of 2.28 hours of formal training per employee. However, the data is not

representative as several training institutions were not able to provide data.

The digital Alltime Academy learning platform was launched in 2024 and rolled out in Finland during 2025, with a range of courses from a supervisor training diploma to practical, role-specific modules. By centralising learning content, we aim to improve accessibility, consistency and participation across the organisation.

## Equal treatment and workforce diversity

We are committed to equal opportunities in career development and monitor workplace diversity through selected indicators, including gender balance. In 2025, women represented 36% of our total workforce and 39% of top management positions.

Another factor adding to workforce diversity and social responsibility is Alltime's numerous summer and seasonal working opportunities. Many of our seasonal workers are younger employees in the beginning of their careers. In 2025, Alltime employed about 185 summer and seasonal workers.

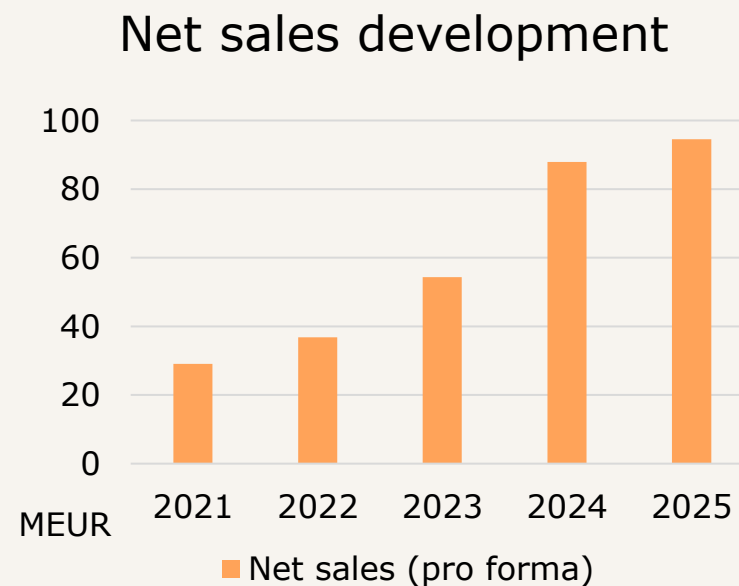
During the year Alltime also began preparations to comply with EU's Pay Transparency Directive, which aims to strengthen the principle of equal pay for equal work, enforce transparency, increase salary openness, and avoid pay discrimination. Its implementation continues in accordance with EU and national legislation.

# Governance



# Business, compliance and quality KPIs

| KPI   | 2025 | 2024 |
|---|------|------|
| <b>Growth</b>                               |      |      |
| Net sales, EUR million (reported)           | 90.9 | 79.8 |
| Net sales, EUR million (pro forma)          | 94.6 | 88.2 |
| <b>Customer satisfaction</b>                |      |      |
| NPS   | +41  | +23  |
| <b>Compliance</b>                           |      |      |
| Reported UN Global Compact violations       | 0    | 0    |
| Whistleblow incidents                       | 6    | 4    |
| <b>Quality</b>                              |      |      |
| ISO 9001-certified share of Group business  | 67%  | 48%  |
| ISO 14001-certified share of Group business | 67%  | 48%  |
| ISO 45001-certified share of Group business | 67%  | 48%  |



# Business conduct

Alltime is committed to conducting business ethically, responsibly and in compliance with applicable laws and regulations. Integrity, transparency and accountability form the foundation of our corporate culture and guide everyday decision-making across the organisation.

Our policies, management systems and internal guidelines support consistent and responsible ways of working throughout the company. Employees are introduced to key principles and practices during onboarding, and awareness is strengthened through ongoing communication and development activities.

Responsibilities related to compliance, risk management and ethical business conduct are integrated into leadership and operational processes. During 2025, we continued to develop our internal policies and practices to support a strong compliance culture and ensure that our operations evolve in line with changing business and regulatory requirements. For example, Alltime initiated a project to renew its Code-of-Conduct. The renewed Code-of-Conduct is set to be published in 2026.

Alltime does not tolerate corruption, abuse of power, discrimination and other forms of unethical conduct. Employees and other stakeholders are encouraged to raise concerns and report suspected misconduct through established reporting channels. These include Alltime whistleblowing channel, where suspected misconduct can be reported anonymously. All reports are assessed and documented according to Alltime's Whistleblowing processes.



# Quality and certifications

## Quality and process development at Alltime

Developing and streamlining our processes is a key priority within Alltime's Operational Excellence strategic focus area. We aim to build more standardised and lean ways of working to ensure safety, systematic planning and wise use of resources. Ultimately, we believe our process improvement also results in improved customer experience and higher profitability.

Our two country organisations are currently in different phases in their quality improvement approaches. While Alltime Sweden's business is not formally ISO-certified, it is currently working towards reaching ISO-readiness in the future by applying many of the same management and documentation principles. Alltime Finland already received ISO 9001 (Quality), 14001 (Environment) and 45001 (health and safety) certifications in 2024.

## ISO and Rala certifications

In Finland, Alltime increased the ISO-certified (9001, 14001 and 45001) share of its business to cover 100% of its operations during 2025. In practice, this meant certifying its largest site, Turku, as well as its Tampere site. Both sites joined the company through acquisitions during the second half of 2024, and now operate within Alltime Finland's processes and quality standards.

The new sites were first internally audited in May, after which DNV Finland performed certification audits in August. In December, Alltime Finland received renewed ISO certifications including its Turku and Tampere sites, now covering 100% of its business operations. In addition to certifying new sites, internal audits were performed throughout the year ensuring all sites comply with Alltime's policies and processes.

## Customer satisfaction

Alltime's most important quality indicator is its Net Promoter Score (NPS). NPS measures key customer decision maker and influencer satisfaction on a scale between -100 and +100. Our long-term goal is to reach a level of +50. In addition to NPS, other supportive regular customer, end-user and stakeholder satisfaction surveys are conducted.

In 2025, we were pleased to see a Group-level NPS of +41. Improvement from 2024 (result: +23) was driven especially by significant increase in Finland, which has been quickly improving since 2023. Meanwhile Sweden maintained an already high level.

# Risk management and data security

## **Risk management**

Alltime applies a systematic approach to risk management to support business continuity, strategic decision-making and responsible operations. Risks and related mitigation measures have been evaluated in connection with Alltime's double materiality assessment, as well as during regular business planning processes. Risks are reviewed regularly within country organisations and Group leadership teams, with key risks monitored through established reporting and follow-up processes.

In addition to annual risk assessments, monthly KPI monitoring supports the identification and management of operational, financial, safety, reputational and ESG-related risks. The risk management process is integrated into management systems aligned with ISO 9001, ISO 14001 and ISO 45001 standards.

Internal controls, policies and management practices support consistent risk management and compliance throughout the company. These include for example clearly defined responsibilities and approval procedures.

## **Data security and information management**

As a company entrusted with customer and user data, Alltime recognises the importance of robust information management and cybersecurity practices. With ongoing investments in digitalisation, these topics remained a key focus area throughout 2025.

Responsibility for information security is integrated into Alltime's IT and management functions, supported by common policies, processes and technical safeguards. During 2025, the company continued the development of its information security management practices, including preparations towards ISO 27001 certification (not yet certified) and NIS2 compliance.

Key focus areas included strengthening access management through multifactor authentication (MFA), secure printing rollout in Finland, improving device security and monitoring capabilities, and harmonising information management practices across the organisation. Development work related to GDPR compliance and data protection governance also continued during the year to further strengthen transparency, accountability and secure handling of personal data.

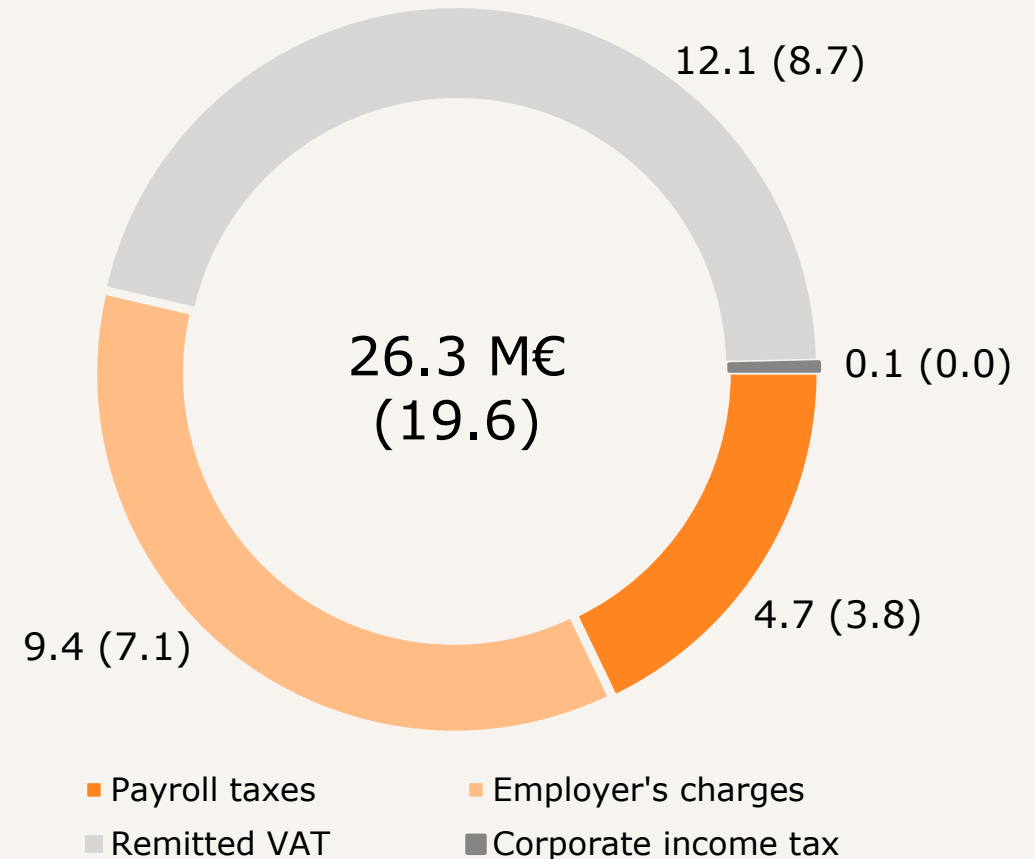
# Tax footprint

As Alltime’s business continues to grow rapidly, so does our positive economic societal impact. This is reflected in for example Alltime’s growing tax footprint, which demonstrates the different tax contributions resulting from our company operations. 2025 is the second year we report a tax footprint calculation at Alltime, with data for 2024 included as a comparison.

In our tax footprint reporting, payroll taxes include withholding taxes and employer social security. Employer’s charges refer to other mandatory costs an employer pays in addition to gross salaries. Remitted net value added tax (VAT) accounts VAT collected from invoicing our customers and VAT Alltime has paid for its own purchases.

| EUR million            | 2025 | 2024 |
|------------------------|------|------|
| Payroll taxes          | 4.7  | 3.8  |
| Employer's charges     | 9.4  | 7.1  |
| Remitted VAT           | 12.1 | 8.7  |
| Corporate income tax   | 0.1  | 0.0  |
| Total tax contribution | 26.3 | 19.6 |

## Tax footprint 2025



# Appendix



# GHG emission factors and categories

## Scope 1

Includes tank-to-wheel carbon emissions from fossil fuels used for powering vehicles with combustion engines. Emissions from vehicle fuels were calculated using activity-based methodologies.

In Finland, calculations are based on actual fuel purchase volumes by fuel type obtained from fuel providers.

In Sweden, emissions are estimated using vehicle mileage, fuel type and assumed fuel consumption factors.

Fuel emission factors obtained from:

- Product-specific emission factors when available from fuel companies
- Statistics Finland and Statistics Sweden national fuel classification when not available

## Scope 2

Carbon emissions from purchased electricity (market-based)

- Product-specific emission factors used from purchased electricity provider
- In cases where data not available, Association of Issuing Bodies (AIB) (2024), European Residual Mixes location-based data used instead

Carbon emissions from purchased electricity (location-based): AIB 2024, European Residual Mixes

Carbon emissions from purchased energy other than electricity (mainly district heating).

- Product-specific emission factors used from purchased electricity provider
- In cases where data not available, Association of Issuing Bodies (AIB) (2024), European Residual Mixes location-based data used instead

## Scope 3

**Category 1: Emissions related to the production of goods and provision of services.** Includes subcontractor tank-to-wheel emissions based on:

- Mostly spend-based estimation of fuel consumption using Statistics Finland and Statistics Sweden national fuel classification factors
- Activity-based reporting in certain cases using Statistics Finland and Statistics Sweden national fuel classification
- Activity-based reporting in certain cases using product-specific emission factors from fuel companies

**Category 3: Fuel- and energy-related activities (not included in Scope 1 or 2).** Includes well-to-tank portion of fuel used in own operations. Factors based on UK Department of Environment, Food & Rural Affairs (DEFRA) GHG conversion factors, 2025.

# GHG emission factors and categories

## Scope 3 (continued)

### **Category 4: Upstream transportation and distribution**

Freight-related emissions from supplier-specific emissions data (2025)

### **Category 6: Business travel**

Includes emissions related to different forms of business travel outside regular commuting. Data obtained from employee questionnaire with emission factors from:

- Supplier specific emission factors (e.g. VR Group)
- Statistics Finland and Statistics Sweden national fuel classification

### **Category 7: Commuting**

Includes emissions related to different forms of transport used for commuting.

## Scope 3 (continued)

Data obtained from employee questionnaire with emission factors from:

- Supplier-specific emission factors (e.g. VR Group)
- Statistics Finland and Statistics Sweden national fuel classification

## Exclusions and limitations

The following Scope 3 categories and emission sources have currently been excluded from reporting due to limitations in data availability, supplier-specific information or calculation capabilities. Alltime continues to develop its ESG data collection and reporting practices, and material excluded categories will be assessed for future inclusion as data quality and methodologies improve.

Excluded possibly material categories currently include:

Category 2: Capital Goods  
Category 5: Waste in operations  
Category 8: Leased assets

In addition, Category 1 only includes subcontracting emissions, excluding purchased goods, such as Alltime's service operations-related materials.

# Double materiality assessment methodology

Alltime conducted a double materiality assessment (DMA) in 2024 with support from external advisors. The assessment was based on ESRS sustainability topics and considered both impact materiality and financial materiality across Alltime's own operations and value chain.

The process included:

- identification of sustainability-related impacts, risks and opportunities (IROs),
- stakeholder engagement through interviews, workshops and employee surveys,
- assessment of impact severity, scope and likelihood,
- assessment of financial risks and opportunities,
- and prioritisation of material sustainability topics for reporting and development purposes.

Key stakeholder groups included employees, customers, owners and management representatives. The assessment covered Alltime's operations in Finland and Sweden and was reviewed during 2025. The DMA is used as a guiding framework for sustainability reporting and ESG development priorities. The

assessment process and reported data continue to evolve as Alltime develops its reporting capabilities and methodologies.

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