

For the good of this country

Kaukokiito's Sustainability Review 2025



A message from our CEO

In 2025, at Kaukokiito we continued to pursue our strategy with determination. Our strategic priorities include the customer experience, leveraging digitalisation – including knowledge-based management, growth and profitability – and, of course, sustainability in all its aspects. The emphasis on sustainability in our strategy has grown even further.

During the year, we updated our sustainability programme to better reflect changes in our operating environment and the expectations of our stakeholders. The updated programme clarifies our priorities and provides us with a shared direction towards even more impactful and transparent sustainability work.

One of the highlights of our climate work was our commitment to the Science Based Targets initiative to limit global warming to 1.5 degrees Celsius. This commitment strengthens our efforts to combat climate change, and we will set science-based climate targets.

At the Kaukokiito chain, we are committed to achieving completely fossil-free transport by 2040.

In addition to the sustainability goals we have set for ourselves, we are bound by the sustainability goals of the EU and Finland, increasing regulation and growing sustainability requirements from our customers. Our sustainability work and related projects are excellently aligned with these requirements.

Although the EU's Omnibus package, published in February 2025, relaxed the requirements for sustainability reporting, we decided to report in accordance with the voluntary sustainability reporting framework. Learn more about our work on the following pages!

Sincerely,

Petri Angervuori



Kaukokiito in a nutshell

We are owned by four carriers, which together with Kaukokiito form the Kaukokiito chain. Our owners are family businesses that are 100% Finnish.

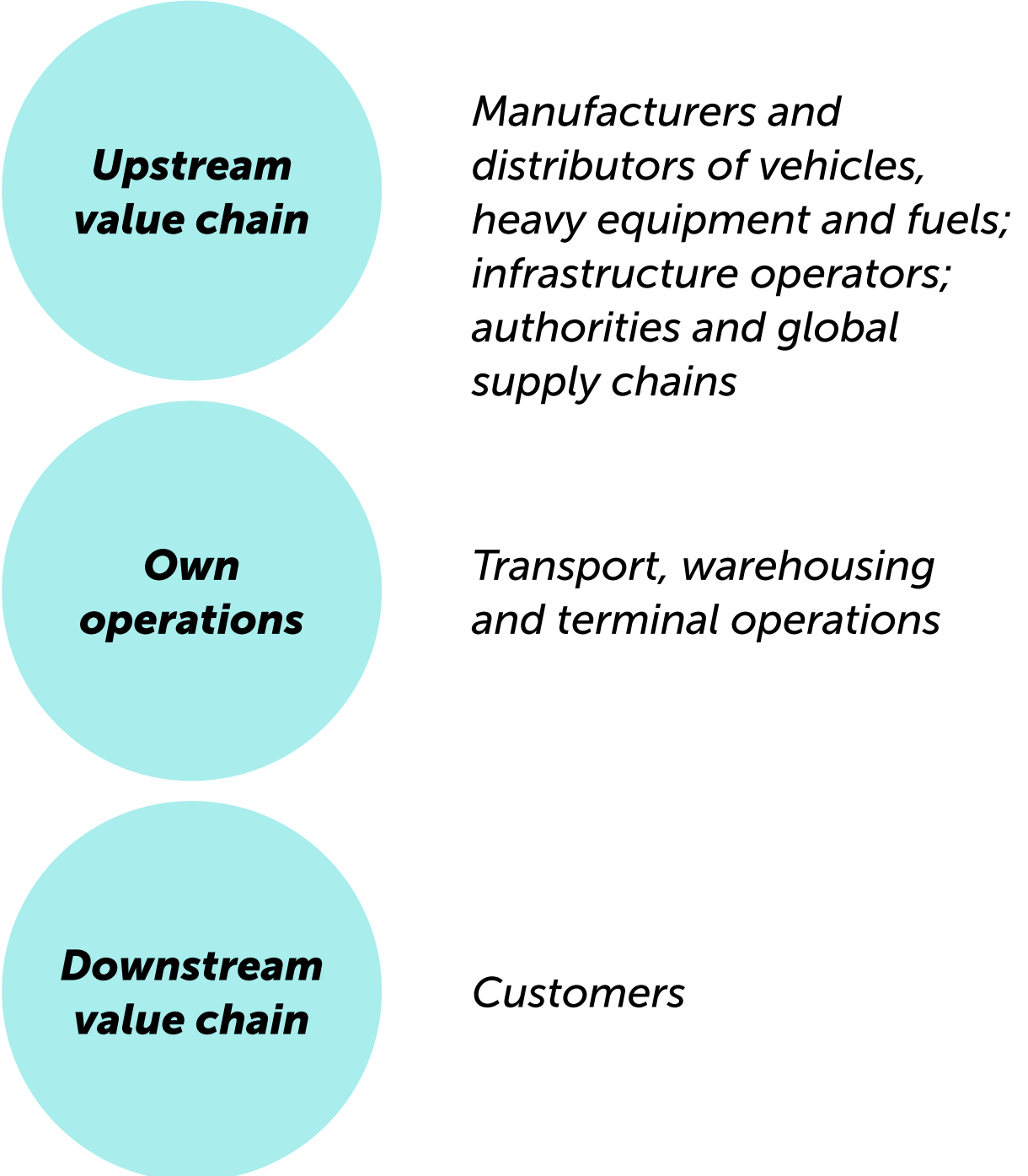
Our chain's business model is based on providing a domestic, nationwide logistics network together with our owner-operators. Our chain's core business consists of transport, warehousing and logistics services. Our operations encompass a service network of over 1,000 vehicle units, 28 terminals and an extensive warehouse network, supported by technology solutions, customer service and knowledge-based management. Our market area covers all of Finland, as our integrated terminal network enables us to offer a wide range of services to both domestic and international B2B customers.

Principles for preparing our Sustainability Review

Our Sustainability Review covers all operators in the Kaukokiito chain, thus differing from our financial reporting, which the various operators in the Kaukokiito chain prepare for their respective companies. The operators in our supply chain are not subject to the mandatory reporting requirements of the Corporate Sustainability Reporting Directive (CSRD). This review has been prepared in accordance with the Voluntary Sustainability Reporting Standard for Non-listed SMEs (VSME). Our Sustainability Review has not been verified. The reporting period is the calendar year 1 January 2025–31 December 2025.

Our reporting also takes into account data from the upstream and downstream parts of the material value chain, the scope of which has been defined in accordance with the double materiality assessment.

The value chain of the Kaukokiito chain is structured as follows



NPS
+62*

In a comprehensive customer satisfaction survey conducted in November, our net promoter score (NPS) rose to an all-time high of +62. We received good ratings for our customer service, the work of our contact persons, the reliability of our delivery, our nationwide coverage and our new Kaukoputki online service. Thank you very much!

* The average NPS in the transport and logistics sector is +40.

Our sustainability work

Sustainability work for the good of this country



Our material areas of sustainability

We conducted our first double materiality assessment in 2024. We examined our entire value chain and assessed the impact of our operations on people, the environment and society, as well as the risks and opportunities that sustainability issues present for our business. The work involved an external expert and experts from all of our chain's companies, as well as our customers and other partners.

We assessed the severity and likelihood of the impacts and identified the themes that are most relevant to our operations. Based on the results, we updated our

sustainability programme to address material themes and guide our development in the long term. At the same time, we integrated sustainability risks into our overall risk management and incorporated the material themes into the relevant policies and operating principles, so that they can guide our day-to-day operations and decision-making.

We will update the materiality assessment every three years, unless there are significant changes in our operating environment or business that require us to review materiality more frequently.

We have identified the following areas as material to us

Environment	Climate change mitigation and adaptation, and pollution of the air
People	Staff well-being and safety, skills development and the realisation of human rights throughout the value chain
Governance	Strong and ethical corporate culture and partnership



Our sustainability programme guides our work

Our strategy is centred on providing logistics services that enhance our customers' competitiveness responsibly, with high quality and through knowledge-based development. Our sustainability programme guides our strategic work and includes action plans, targets and metrics for addressing our material sustainability challenges. In the spring of 2025, we updated our 2020 sustainability programme based on the results of our double materiality analysis.

These objectives have been approved by our CEO, management team and Board of Directors, and are based on generally accepted sustainability practices and international standards. Our environmental goals for transport are in line with the emissions reduction pathway set out in the Paris Agreement. We have taken our workers' opinions into account through means such as a staff survey. Due to the nature of the goals, our company has not engaged in separate dialogue with workers in the value chain or their representatives.

For the good of this country

We – the people of Kaukokiito – keep the whole of Finland in motion, and this has a big impact. There are already more than 2,000 of us and we know that when our own people are happy, it shows. This is evident in our high quality, delivery reliability and customer experience – something that the data reflects as well. That is why we take good care of our own: we take pride in being a valued employer and partner.

The emissions we produce are heavily influenced by things such as the type of fleet we use, how we plan our routes and

how efficient our buildings are in terms of energy consumption and operations. Through our technology, our know-how and the choices we make every day, we are able to keep doing things even better in terms of the environment and people, and we encourage our partners to follow suit. Reducing emissions has an impact both here in Finland and abroad. That is why we are continuously reducing emissions, so that by 2040 our transport will be completely fossil-free.

At the core of our operations has always been the attitude of delivering on our promises. By our own example, we can make our supply chains more transparent: we act with integrity and demand

that our partners do the same.

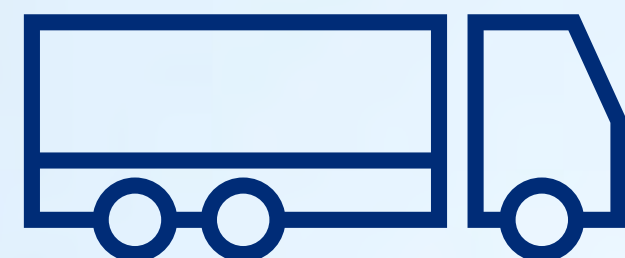
We have set ourselves concrete targets for our sustainability work. Each of us is working to achieve them – for the good of this country.



Our objectives for sustainability work

Transporting Finland towards a fossil-free future

2040
100%
fossil-free transport



2030
42%
less transport emissions compared to 2020.

We care about the well-being of Kaukokiito's staff, which shows in every encounter

We will offer a safe working environment

Our target is

0

accidents at work.



Kaukokiito workers will be actively developing the skills they need to do their job

The average rating of replies to the skills-related question in our staff survey in 2028:

4

on a scale of 1–5

Our net promoter score (eNPS) in 2028:

25

We will work with integrity and demand the same from our partners

100%

of our employees will complete the Code of Conduct training every three years.



Our supply chain will be more transparent

2027: All our suppliers have signed the Code of Ethics, and our subcontractors' employees have undergone training on ethical conduct.



Highlights of our sustainability work in 2025

Thanks to the Kaukokiito BIO service, we saved

4,597

tonnes of CO₂e in 2025

We joined the
UN Global Compact
to strengthen our sustainability work

We reduced our transport emissions by

18%

from 2020

We updated the Kaukokiito chain's joint
sustainability programme

We committed to setting science-based climate targets as part of the
Science Based Targets
initiative

Our workplace accident frequency fell by

16%

from 2024

The result of the responses to the skills-related question in our staff survey was

3.6/5

Our net promoter score (eNPS) was

22

Our sustainability work

Our stakeholders' expectations and views

Our key stakeholders include our owners, customers, subcontractors and staff, as well as the authorities, educational institutions and industry associations. The expectations of our stakeholders and the themes they highlight – such as sustainability, delivery reliability, well-being at work, safety and the development of our industry – form an important part of our understanding of our operating environment. They guide our development projects, the improvement of the quality of our services and our strategic investments and are thus directly linked to our strategy and business model.

Our sustainability governance structure

Ultimate responsibility for our sustainability principles and their promotion lies with our company's Board of Directors, which approves our Code of Conduct.

Our Board of Directors approves the sustainability programme and goals, which are based on a materiality analysis and serve as a guide for our future sustainability development. We regularly report to the Board on the implementation of our sustainability programme, and we have incorporated material sustainability risks into our risk management process,

in which we assess the risks and the adequacy of our risk management measures on an annual basis.

Our sustainability steering group guides sustainability work across our entire chain and ensures that progress is made in line with our strategy. The group consists of representatives of the management teams of Kaukokiito and the owner-operators. Its role is to set the priorities for our sustainability work and define our action plan, and monitor their implementation. During 2025, the steering group met 12 times.

As a signatory to the UN Global Compact, we have incorporated the Sustainable Development Goals (SDGs) that are relevant to our operations into our sustainability programme.



Our future transports will be fossil-free

Investments and data

Reducing transport emissions requires both investments in new vehicles and an increase in the use of biofuels. As our transport emissions keep decreasing, reducing emissions will also become easier for our customers. We provide them with data on emissions reductions to support their reporting.

We encourage and reward

We are leading the way for the entire logistics sector: in addition to investing in equipment, we are constantly developing and optimising our own operations. Our goal is to deliver goods as quickly and efficiently as possible, while minimising emissions. We encourage our drivers to drive economically and reward them for doing so.

Renewable energy for facilities

We optimise our facilities' energy consumption, and our terminals use renewable electricity. At ten of our terminals, we generate some of the electricity needed ourselves with solar panels.



We keep the whole of Finland moving

Our goal is completely fossil-free transport by the year 2040. Our interim target is to reduce our transport emissions by at least 42% by 2030 compared to 2020 levels. As we are one of the leading players in the Finnish logistics sector, reducing our transport emissions has a significant impact on transport emissions nationwide.

At the Kaukokiito chain, we are committed to setting science-based climate targets in accordance with the guidelines of the Science Based Targets initiative (SBTi). We will submit our targets to the SBTi for approval in 2026 and draw up a plan to achieve them.

Our main measures for reducing our environmental impact include reducing climate emissions, gradually

transitioning to low-emission fuels, improving energy efficiency, utilising renewable energy and reducing energy consumption. Through these measures, we have already reduced the emissions from our own operations (Scope 1 & 2) by 25% since 2020.

We outline our principles and practices for reducing our environmental impact in our Code of Conduct and Sustainability Policy, and in greater detail in our Quality and Environmental Policy. We also address this issue from our suppliers' perspective in our Supplier Code of Conduct. The above policies apply to all staff and subcontractors throughout our chain.

Our management system is based on international ISO standards (ISO 9001:2015 quality management system and ISO 14001:2015 environmental management system), for which the companies in our chain hold certifications.

Emissions reports from Kaukoputki

Our customers can download the emissions report themselves from our Kaukoputki service. Our report is based on standardised calculation criteria (ISO 16258) and presents emissions based on assumed transports and fuel emission factors.

The report shows the actual transport emissions for the current year or a selected period. The report also compares the emission levels of fossil fuels with those generated by the Kaukokiito BIO service. Our emissions reporting helps our customers monitor the environmental impact of their shipments and supports them in achieving their sustainability goals.

[Go to the Kaukoputki online service](#)

We are investing in our fleet and switching to lower-emission vehicles

Our measures to mitigate climate change are primarily focused on our largest source of emissions: our transport fleet. In 2025, we added 23 gas-powered vehicles and eight electric vehicles to our fleet, bringing the total number of alternatively powered vehicles to 72.

The growth in the use of alternative power sources has been supported by the development of the biogas refueling network and our experience with the operation of gas-powered vehicles in particular. Our gas-powered vehicles run on biogas, which reduces emissions by up to 90% compared to fossil diesel. Our electric vehicles are mainly charged with renewable energy, resulting in an emission reduction of nearly 100% compared to diesel vehicles.* Our emission reduction measures have yielded clear results. Since 2020, we have managed to reduce our transport emissions by 18% when taking into account total emissions throughout the fuel's entire life cycle.

We have drawn up a fleet plan until 2030. The plan sets a target that 35% of our fleet will run on renewable fuel or low-emission power sources, such as biogas or electricity, by 2030.

 **In 2025, we added 23 gas-powered vehicles and eight electric vehicles to our fleet, bringing the total number of alternatively powered vehicles to 72.**

Kaukokiito BIO service

We offer our customers the Kaukokiito BIO service, which transports their shipments with renewable diesel. Our service is based on the international Book and Claim model, which allows fossil-free transport to be allocated to a specific customer.

This service provides a transitional solution for our customers while our entire fleet is not yet fossil-free. In 2025, to implement the Kaukokiito BIO service, we purchased 1.7 million litres of renewable diesel, which saved 4,597 tonnes of transport emissions (CO₂e).

[Learn about the service](#)

*SKAL ry: Millä energialla kuljetamme? Raskaan liikenteen käyttövoimasiirtymän tilannekuva.
https://skal.fi/wp-content/uploads/2023/01/raportti_kayttovoimasiirtymasta_milla_energialla_kuljetamme-1.pdf

Breakdown of our emissions

We calculate our carbon footprint annually to monitor our emissions trends. **In 2025, our carbon footprint was 134,852 tonnes of CO₂e.** We take all of our material emission sources into account in our calculations and conduct them in accordance with general guidelines.

Own transport and travel

47%

Emissions resulting from the use of the transport vehicles, heavy equipment and cars we own, as well as the production of the fuels they use.

Subcontracted transport

29%

Emissions resulting from our subcontracted transport operations and the production of the fuels they use.



Other

4%

Emissions resulting from our waste management, business travel, commuting and refrigerant leakage.

Energy consumption of properties

2%

Emissions resulting from the generation of energy we purchase or generate ourselves.

Purchased products and services

7%

Emissions generated in the production chain of the products and services we purchase.

Fixed assets

11%

Emissions resulting from the production of the equipment and vehicles needed to provide our services, as well as the construction of buildings.

We achieve effective mileage through encouragement and data

Our technological development plays a key role in achieving our climate goals. The automation and optimisation of our enterprise resource planning reduce the number of kilometres driven and the size of our fleet, which directly lowers our fuel consumption and carbon dioxide emissions. We simulate power sources and driving scenarios to ensure that we find the right energy solution and minimise wasted space throughout our entire supply chain. We reduce unnecessary trips caused by errors by improving data quality. Additionally, we have integrated emissions reporting with transport planning and real-time driver guidance.

We regularly train our drivers in fuel-efficient driving techniques and monitor their driving behaviour by using real-time systems that help identify areas for improvement and reinforce best practices. Energy-efficient, i.e. smart and smooth driving, increases traffic safety and optimises fuel consumption. It also makes the workday run more smoothly and reduces stress. We support the adoption of energy-efficient driving through a reward system.

We optimise and increase renewable energy levels

We focus on improving energy efficiency and increasing the use of renewable energy in our properties. Since mid-2021, our chain's properties have been using fossil-free electricity certified by a guarantee of origin. Additionally, solar panels have been installed at ten of our properties.

In 2025, we promoted energy efficiency and low emissions in our properties through comprehensive measures: we modernised heating and ventilation systems, optimised energy use and enhanced heat recovery. We increased our self-sufficiency in renewable energy by expanding our solar power generation and upgraded our lighting to energy-efficient solutions. We supported energy management with optimisation systems that delivered measurable savings in heat and electricity consumption. We also refined our recycling practices and improved the conditions for the use of electric vehicles by expanding charging possibilities.

We reduced emissions from energy production for our properties by 70% compared to 2020.

A total of 99.8% of our properties use renewable electricity.

We generated 855 MWh of energy with solar panels.



We recognise our climate risks

We have identified the risks and opportunities arising from climate change with reference to the Task Force on Climate-Related Financial Disclosures (TCFD) framework. The risk assessment is based on a climate scenario analysis, where we looked at the identified risks and opportunities over different time horizons in two different climate scenarios.

We conducted the scenario analysis of physical climate risks based on the high-warming scenario of a four-degree rise in global temperatures. We examined transition risks based on the low-warming scenario outlined in the Paris Agreement, which limits the temperature rise to 1.5 degrees Celsius. Based on these scenarios, we identified and assessed the risks that are material to our industry and areas of operation.

The table on the right shows the main risks we have identified and the measures we are taking to minimise them. Climate-related risks are integrated into our risk management, and we review them annually.

	Impacts	Management measures
Physical risks		
Chronic physical risks	<ul style="list-style-type: none"> Long-term chronic risks, such as rising temperatures, are unlikely to affect our operations before 2050. 	<ul style="list-style-type: none"> We reduce greenhouse gas emissions from our own operations and value chain and set science-based climate targets. We predict and anticipate chronic risks.
Acute physical risks	<ul style="list-style-type: none"> More frequent extreme weather events may cause temporary and localised disruptions to our production and logistics. 	<ul style="list-style-type: none"> We prepare for different situations.
Transition risks		
Policy and legal	<ul style="list-style-type: none"> Legislation aimed at mitigating and adapting to climate change may increase our operating and investment costs, as well as our tax-like payments. 	<ul style="list-style-type: none"> We monitor developments in legislation and take them into account when planning our operations. We reduce greenhouse gas emissions from our own operations and value chain and set science-based climate targets.
Technology	<ul style="list-style-type: none"> Investments and costs associated with the transition to alternative power sources. Failed investments due to problems with the technology. Limited availability and rising prices of sustainable fuels. 	<ul style="list-style-type: none"> We monitor technological developments and their potential impact on our operations. We invest in cooperation with suppliers.
Reputation & market	<ul style="list-style-type: none"> Our reputation could be negatively impacted, potentially affecting the development of our business, if we fail to meet our stakeholders' expectations regarding sustainable services or business practices. 	<ul style="list-style-type: none"> We ensure active cooperation with our stakeholders. We develop low-emission service options. We monitor and report on climate goals.

Our climate work in numbers

Energy consumption in own vehicles and properties		2025
Renewable energy consumption	MWh	59,924
Self-generated solar energy	MWh	855
Transport fuels	MWh	40,176
Fuels for properties	MWh	480
Purchased electricity	MWh	11,539
District heating	MWh	6,874
Consumption of energy from nuclear power	MWh	2,867
Non-renewable energy consumption	MWh	225,647
Transport fuels	MWh	217,825
Fuels for properties	MWh	2,207
Purchased electricity	MWh	27
District heating	MWh	5,587
Total energy consumption	MWh	288,438
Proportion renewable energy accounts for	%	21%
Energy consumption of purchased transportation services		
Renewable and zero-emission transport fuels	MWh	4,423
Non-renewable transport fuels	MWh	136,801
Total	MWh	141,224

[Further information: basis for emissions calculations](#)

Greenhouse gas emissions (tCO ₂ e)	2020	2025
Scope 1 – Direct emissions		
Transport, heavy equipment and vehicles	65,053	49,897
Energy generated in properties	541	579
Refrigerant leaks	1,093	1,564
Scope 1 total	66,688	52,040
Scope 2 – Indirect emissions from purchased energy		
Purchased electricity (market-based)	2,168	8
Purchased electricity (location-based)	1,770	490
Purchased district heating (market-based)	1,405	643
Purchased district heating (location-based)	1,468	1,180
Scope 2 total (market-based)	3,573	651
Scope 2 total (location-based)	3,238	1,670
Scope 3 – Indirect emissions		
Purchased products and services (category 1)	6,548	8,849
Capital goods (category 2)	14,642	14,487
Fuel production and energy transmission losses (category 3)	16,700	15,664
Purchased transport and distribution (category 4)	43,549	39,814
Other (categories 5, 6, 7 & 8)	2,947	3,346
Scope 3 total	84,387	82,161
Kaukokiito chain in total (market-based)	154,648	134,852
Kaukokiito chain in total (location-based)	154,313	135,871
Biogenic Scope 1 emissions	2,950	13,492

We care for the well-being of Kaukokiito's staff

Safe at work and on the road

Our goal in occupational safety is to reach zero accidents, which we aim to achieve through continuous improvement. We constantly monitor workplace accidents, near misses and targets for development in occupational safety – and promptly rectify any shortcomings. Our safe and secure practices enable us to provide high-quality and reliable services to our customers.

Development opportunities

We encourage everyone at Kaukokiito to develop their skills and we feed curiosity. We support continuous learning and ensure that our staff have every chance to develop and grow as experts. We monitor progress towards this goal annually in a staff survey.

Worth recommending

We take pride in being a trusted and respected employer and partner. We strive to make our employees want to recommend us as a workplace – aiming for an eNPS of over 25 by 2028. This will require, among other things, excellent managerial work, inspiring training, actions to support occupational well-being, and a mentally and physically safe working environment.



Good work gets noticed

Happy employees do a good job, and it shows in each encounter. We want to be a company worth recommending for both our customers and employees.

Our focus in social sustainability is on the work community, which includes both our own staff and the employees of our subcontractors. We have defined our goals regarding our own staff in our sustainability programme.

Safety is the basis of all our work

The goal of our occupational safety policies is to foster a safety-first mindset and culture – our goal is zero accidents. We invest in our staff's occupational safety awareness and training and encourage them to make safety observations.

We continuously monitor workplace accidents, near-misses and areas for improvement in terms of safety. In the event of a significant hazard or accident, we will immediately secure the situation and log the incident for processing. We investigate every accident so that we can identify the root cause and decide on corrective actions. We implement the corrective actions without delay and monitor their effectiveness as part of our regular occupational safety reporting to prevent similar incidents in the future. We also conduct regular safety walks.

In addition to occupational safety, we process personal data transparently, securely and only for predefined purposes. We also require our supply chain partners to comply with our requirements and implement adequate security measures – we ensure data security through contractual requirements and guidelines, as well as audits where necessary.

Kake's Safety Year 2025

During the chain-wide Kake's Safety Year campaign, we stepped up our occupational safety communications and encouraged staff to make safety observations. A total of 3,234 observations were made during the year, and the contributors were recognised throughout the year.

Based on these observations, we identified ways to improve workplace safety and reduce accidents. In 2025, our workplace accident frequency was 16% lower than in 2024 (2024: 28.19 – 2025: 23.8). According to the Finnish Workers' Compensation Center, the accident frequency in the transport and warehousing sector in 2024 was 33.8.

We create opportunities for development

We define the priorities for competence development in the work community development plan. Our goal is to ensure that our staff's competence, working methods and cooperation support our strategic priorities: customer experience, digitalisation, sustainability and staff well-being.

Supervisors play a vital role in our development work. In 2025, we invested in training our supervisors by launching the Kaukokiito chain's joint supervisor training programme aimed at promoting a unified leadership culture, supporting day-to-day supervisory work with a focus on coaching, and ensuring that leadership practices are implemented as part of everyday work. In 2026, we will continue to develop our supervisory work and focus in particular on strengthening our staff's skills in a changing world.

+22

Our chain's job satisfaction survey net promoter score (eNPS) in 2025.

Actions to increase the willingness to recommend us

We are building and fostering a diverse and equitable Kaukokiito culture. A fair and good working life is something we all deserve, regardless of our characteristics, background, life situation or nationality. We are building a work community where everyone can be themselves and feel valued and accepted just as they are. We are ready to get to know our coworkers with an open mind and accept their differences.

Happy employees do a good job, and it shows in each encounter. We regularly monitor and work to increase our employees' willingness to recommend us.

We listen to our employees

We treat and listen to all employees equally. One of the channels we use to communicate with our employees is the annual staff survey. The survey focuses on the employee experience, the functionality of our organisation and elements of our culture, and we use the results to define new measures.

We maintain regular contact with our employees through various channels, including our intranet, meetings, information sessions, employee representatives and the occupational safety and health organisation. We also use software and apps that allow our employees to make observations related to safety, among other things.

We have a whistleblowing channel through which our employees and stakeholder representatives can report suspected misconduct. Our employees can also raise their concerns during weekly meetings or through performance reviews and staff surveys, for example.

Kaukokiito's staff in numbers

	2025
Number of employees	2,153
Number of employees by gender	
Women	239
Men	1,912
Other gender	2
Number of employees by type of employment contract	
Permanent	1,902
Temporary	251
Full-time	1,993
Part-time	160
Employee age distribution	
Under 30 years old (15–29)	27%
30–50 years old (30–49)	48%
Over 50 years old (50–80)	25%

	2025
Employee turnover	7.96%
Number of workers outside the company's own workforce	643
Workplace accident frequency LTI1	23.8
Number of fatalities related to workplace accidents	0
Number of occupational safety observations	3,234
Response to the skills-related question in the staff survey ('I actively develop the skills needed for my job.')	3.6
eNPS	22
Gender pay gap	0%
Percentage of employees covered by collective bargaining agreements	100%
Percentage of employees covered by employee representatives	100%

Workplace ground rules and management principles

Our Code of Conduct is supplemented by our workplace ground rules and the management principles for our supervisors, which together define what we expect from our work environment and management. The ground rules serve as a guide for fair, open and safe daily operations, while the management principles ensure consistent, supportive and exemplary supervisory work. We build an equitable work community where everyone can be themselves and feel that their work is valued. We support this by strengthening well-being at work, safety and staff competence in the long term.

We act with integrity

Transparent action

Integrity and equality are key values for us. We value a fair handshake and the idea of doing things as agreed. We are making our approach even more transparent: every three years, every member of Kaukokiito staff will undergo training on the Code of Conduct.

Involving our subcontractors

We want to have clear ground rules throughout the whole Kaukokiito chain. We engage our partners in the things that we deem important: operating ethically and achieving the climate goals. Our aim is to train all of our subcontractors to operate in accordance with our Code of Conduct by the end of 2027.

A shared value base

Strengthening our good governance will highlight what we already are. We are a trustworthy partner that makes all of its decisions based on Finnish values. As one of the leading players in our industry, it is important that we can make our entire supply chain more transparent.



We deliver on our promises

What unites us at Kaukokiito is the attitude of keeping our promises. We strengthen our operational transparency by ensuring that each of us completes training on our Code of Conduct every three years.

Transparency throughout the chain

The implementation of ethical practices both within the group and in the value chain is one of the main objectives of our sustainability work. In addition to applicable legislation, our business operations and corporate culture are guided by the company's policies and principles. Our chain's Code of Conduct forms the foundation of our sustainable business practices. Our Code of Conduct guides the actions of every staff member of the Kaukokiito chain.

The Code ensures that each of us acts ethically in our work and complies with laws and rules. It describes the kind of behaviour and actions we consider to be in line with our values and principles. Our Code of Conduct requires compliance with laws and regulations, honest and transparent conduct, and respect for human rights and colleagues, among other things.

Our suppliers and partners, in turn, are required to comply with the Code of Conduct applicable to them. We updated our Codes of Conduct for employees and suppliers in 2025. Our goal is to regularly engage and train both our own staff and the employees of our subcontractors in compliance with our Code of Conduct. The training will begin in 2026.



We are committed to respecting and adhering to internationally recognised labour and human rights standards, including the UN's Universal Declaration of Human Rights and the Fundamental Principles and Rights at Work established by the International Labour Organization (ILO).

Training our staff and the employees of our subcontractors in accordance with our Code of Conduct is our new goal. We will start measuring progress toward this goal in 2026.

Subcontractors play a key role

The Kaukokiito chain has a separate Code of Conduct for suppliers, which is based on our internal Code of Conduct. The Supplier Code of Conduct is part of our contractual terms and conditions, and its purpose is to clarify the conduct expected of suppliers when working with us. We require our partners to comply with internationally recognised labour and human rights standards, ensure the health and safety of their employees and report on any violations.

We regularly monitor and evaluate our partners' operations and address any issues as needed. This ensures that our entire supply chain operates according to sustainable, ethical and reliable principles.

Our subcontractors play a key role in helping us achieve our climate goals. We want to find common solutions to reduce transport emissions throughout our supply chain.

We share a common set of values

We have established a set of ground rules for the workplace to support a fair, safe and healthy work environment. These rules shape our day-to-day operations and strengthen our shared culture throughout the organisation. Additionally, the responsible leadership handbook provides our supervisors with clear principles and practical support to help them carry out their leadership duties in accordance with our chain's goals and operating principles.

Our anti-bribery and anti-corruption principles guide our employees in preventing and identifying misconduct and establish a zero-tolerance policy toward all forms of corruption.

The principles complement our Code of Conduct, emphasising honest, transparent and fair conduct. We train our staff on the principles as part of our regular Code of Conduct training. Our most risk-prone operations are management and production, where we make significant purchases.

We have a clear policy for preventing, detecting and dealing with allegations of corruption and bribery: every employee has a duty to intervene in suspected cases and the opportunity to report them either to a supervisor, to an employee representative or anonymously through the whistleblowing channel, which is also available to our stakeholders. We investigate all reports, regardless of who the suspicion concerns, and handle them confidentially. Furthermore, Kaukokiito's Board of Directors conducts an annual internal audit, which supports the prevention and detection of misconduct.

No cases of corruption or bribery were detected in our company in 2025, and no convictions have been handed down for violations of anti-corruption and anti-bribery laws.



We have established a set of ground rules for the workplace to support a fair, safe and healthy work environment.

Whistleblowing channel

We also have a whistleblowing channel through which employees and stakeholder representatives – including those outside the organisation, such as employees in the supply chain – can report unethical or illegal conduct confidentially and anonymously if necessary. In 2025, we processed two reports submitted through the whistleblowing channel.

[Go to the whistleblowing channel](#)

ANNEX

We have prepared this sustainability review in accordance with the Voluntary Sustainability Reporting Standard for Non-listed SMEs (VSME), and it covers the data points of the basic module (B1–B11) and the comprehensive module (C1–C9) where applicable. We have identified the key areas of focus for our reporting based on the results of a double materiality analysis, in addition to which we have included selected information in this report that

General information		Place in the report	Page number
B1	Basis for preparation	Principles for preparing our Sustainability Review	3
B2	Practices, policies and future initiatives for transitioning towards a more sustainable economy	Our sustainability programme guides our work	6–7
C1	Strategy: business model and sustainability	Kaukokiito in a nutshell; For the good of this country	3, 6–7
C2	Description of practices, policies and future initiatives for transitioning towards a more sustainable economy	We keep the whole of Finland moving; Workplace ground rules and management principles; Transparency throughout the chain	11, 20, 22
Environmental metrics			
B3	Energy and greenhouse gas emissions	Our climate work in numbers	16
B4	Pollution of air, water and soil	We keep the whole of Finland moving	11
B5–B7	Biodiversity; We care for biodiversity; Water; Resource use, circular economy and waste management	Excluded based on the results of the double materiality analysis	-
C3	GHG reduction targets and climate transition	Our future transports will be fossil-free	10–16
C4	Climate risks	We recognise our climate risks	15
Social metrics			
B8	Workforce – General characteristics	Kaukokiito’s staff in numbers	20
B9	Workforce – Health and safety	Kaukokiito’s staff in numbers	20
B10	Workforce – Remuneration, collective bargaining and training	Kaukokiito’s staff in numbers	20
C5	Additional (general) workforce characteristics	-	-
C6	Additional own workforce information - Human rights policies and processes	We deliver on our promises	22–23
C7	Severe negative human rights incidents	-	-
Governance metrics			
B11	Convictions and fines for corruption and bribery	We share a common set of values	23
C8	Revenues from certain sectors and exclusion from EU reference benchmarks	No activities in listed sectors	-
C9	Gender diversity ratio in the governance body	-	-
Information not included in the VSME recommendations			
	Double materiality analysis	Our material areas of sustainability	5
	Stakeholders' expectations and views	Stakeholders' expectations and views	9
	The sustainability governance structure	Our sustainability governance structure	9
	Description of the value chain	Kaukokiito in a nutshell	3
	Listening to our employees	We listen to our employees	19