

The background of the entire page is an aerial photograph of a modern city skyline at dusk. Several tall, rectangular office buildings with grid-like window patterns are visible. The sun is low on the horizon, casting a warm, golden glow on the buildings and the sky. In the foreground, there is a multi-lane highway with traffic, and below it, a railway station with tracks and overhead power lines. The overall scene depicts a bustling urban environment.

Sustainability report 2024

EXILION REAL ESTATE I KY
EXILION ASEMAHOTELLIT KY

SUSTAINABILITY REPORT 2024

Founded in 2007, Exilion Real Estate I Ky owns a total of three properties consisting of office, business and hotel premises in central Helsinki and Ruoholahti.

The main focus of Exilion Asemahotellit Ky's investments, which was founded in 2017, is in large hotel properties located in popular meeting places. The station hotels include the hotel Scandic Grand Central Helsinki, built in the administration building of Helsinki's main railway station, and Pasila's Original Sokos Hotel Tripla.

This is the Sustainability Report of Exilion Real Estate I Ky and Exilion Asemahotellit Ky, which outlines the companies' key sustainability themes and objectives for the coming years. The report also describes the sustainability work undertaken in 2024.

The main corporate sustainability themes and objectives for Exilion's real estate business are *high-quality properties by listening to tenants (S)*, *carbon-neutral real estate stock (E)*, and *social impact through corporate governance (G)*.

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MEGATRENDS THAT AFFECT OUR OPERATIONS THE MOST

Sustainability is more than the laws and regulations require. It is anticipating the megatrends, meeting the expectations of stakeholders and thereby creating new ways of operations. The main idea is to identify the effects of operations on people, society and the environment throughout the company's value chain.

Among the global megatrends affecting society, we have identified those that particularly affect the operations of Exilion Real Estate I Ky and Exilion Asemahotellit Ky. We have evaluated the challenges brought by these trends and considered how we could turn the challenges into opportunities. Identifying megatrends is one essential part when creating the companies' sustainability program.



The circular economy becomes more important as global warming increases

With the global warming, extreme weather conditions are becoming more common. This challenges the real estate stock in a new way. The availability of resources becomes more and more uncertain, and sustainable utilization of resources becomes the norm. The circular economy is becoming a necessity for operators in the real estate industry and it also affects construction projects.



Expectations for the purpose of use of real estate are changing

As remote and hybrid work increases, the pressure to change the purpose of use of commercial and office properties increases. As the concept of well-being expands, safety, health and well-being, such as good indoor air, are emphasized in the use of real estate. As technology develops, real estate conditions can also be monitored up-to-date.



The expansion of corporate responsibility requires foresight

As the expectations of stakeholders grow and corporate responsibility expands, property owners are also expected to proactively work to improve the sustainability of the property stock. Traditional business models are being renewed and value chains must be developed as a whole to be more sustainable. The positive impact of companies on society, people and the environment will also be emphasized in the responsibility work.

EXPECTATIONS OF STAKEHOLDERS



One of the cornerstones of sustainability work is to identify and respond to the expectations of key stakeholders. In the beginning of 2025 we conducted a survey to identify the expectations of companies' key stakeholders related to sustainability. For Exilion Asemahotellit Ky, total of 21 people responded to the survey and the company's sustainability work was rated 86 on a scale of 1-100. For Exilion Real Estate I Ky, a total of 40 22 people responded to the survey and the company's sustainability performance was rated 88 on a scale of 1 to 100. Our stakeholders are therefore very satisfied with our sustainability work. Based on the survey results, we gained valuable insights into the themes our partners value the most, and using this information, we can continue to develop the sustainability of our operations in a proactive manner..

COLLABORATORS

Our partners emphasized the importance of building security, energy-saving measures, and smooth communication. A well-being and knowledgeable work community was also highly valued.

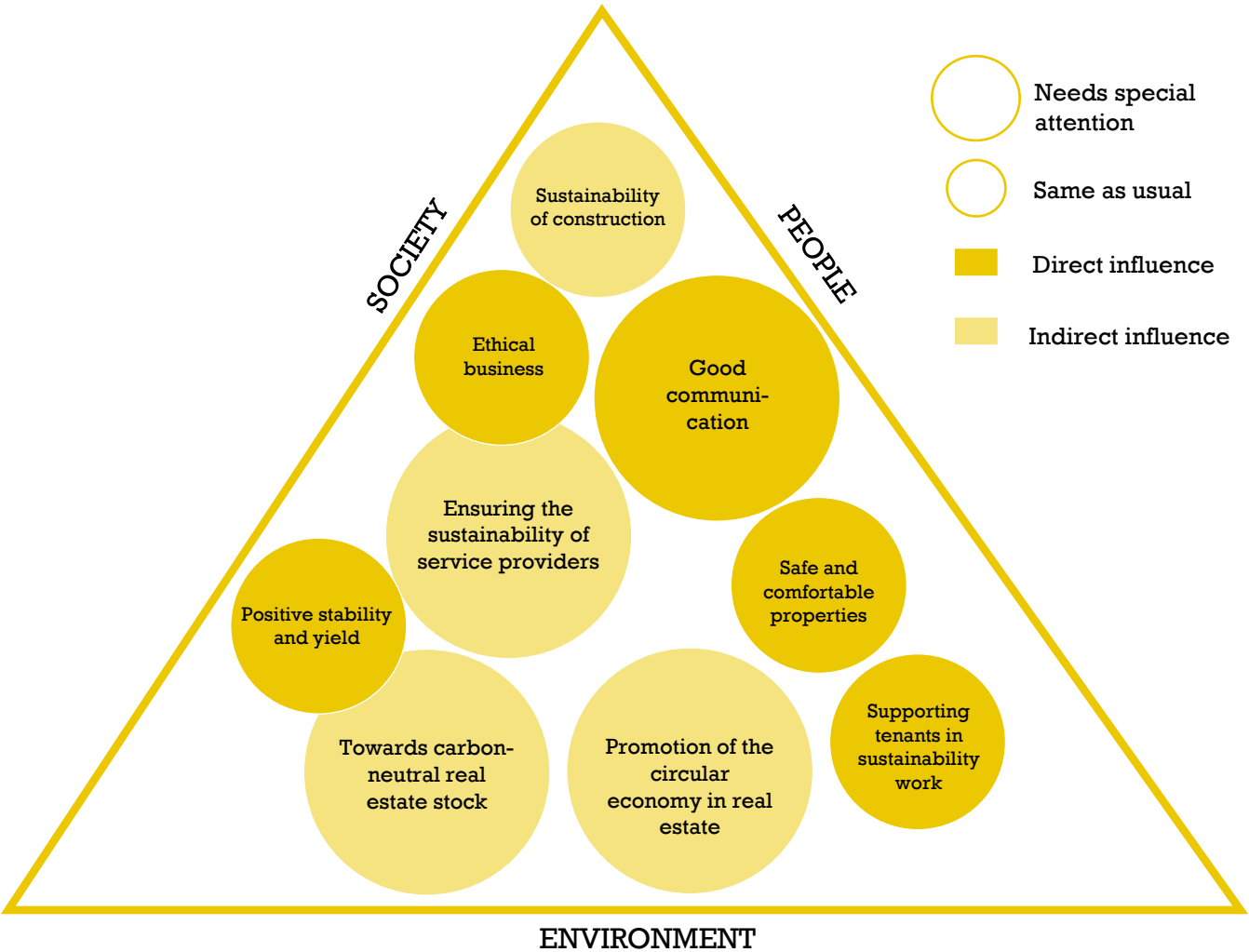
TENANTS

Our tenants represent several different industries, such as retail, hospitality and restaurant sectors, as well as banking and investment sectors. According to the stakeholder survey, our tenants highly value the responsibility of our operations (score 100/100), and particularly consider building security, comfort, and cleanliness, listening to tenants and understanding their needs, as well as the environmental efficiency of the properties, to be important areas.

OWNERS

Exilion Real Estate I Ky's partner is Elo, the Mutual Pension Insurance Company. In addition to Elo, the partners of Exilion Asemahotellit Ky include the State Pension Fund and Pension Insurance Company Veritas. The owners expect a stable and profitable investment, where risks are managed through responsible operations. The owners place great importance on building security and environmental efficiency, energy saving measures, as well as the ethicality and transparency of the business.

ESSENTIAL SUSTAINABILITY ASPECTS



As part of the update of the sustainability program, we have identified the most significant sustainability aspects for us in the future through megatrends and stakeholder expectations. We have identified a total of 9 essential perspectives which our responsibility work is built. These perspectives have been defined throughout our value chain, following due diligence and materiality analysis.

All identified perspectives are important to us, and their continuous development is at the core of our responsibility work. However, in order to promote responsibility work, we have identified, through the expectations of stakeholders, the areas to which we must pay special attention in the coming years. We have also assessed which perspectives we can directly influence and which we only have indirect opportunities to influence. This is illustrated in the adjacent picture.

SUSTAINABILITY THEMES

The following sustainability themes have been assigned jointly to Exilion Real Estate I Ky and Exilion Asemahotellit Ky. These themes bring together the guidelines of the companies' sustainability work for the coming years. In addition, we are committed to supporting the 17 UN Sustainable Development Goals.

- Affordable and clean energy (7)
- Decent work and economic growth (8)
- Sustainable industry, innovation and infrastructure (9)
- Sustainable cities and communities (11)
- Responsible consumption and production (12)
- Climate action (13)



High-quality properties by listening to tenants

We want to offer **safe, comfortable and well-being-supporting properties** that meet the changing expectations of users. A key role here is **good communication** with the tenants. In addition, we want to increase the positive impact on society, people and the environment **by supporting our tenants in their sustainability work.**



Carbon neutral real estate stock

We want to respond to the challenges brought by climate change by a **carbon-neutral property stock in terms of energy use.** We also want to minimize our emissions throughout the procurement chain, so we will ensure the **sustainability of construction.** In addition, we want to pioneer the circular economy in our properties.

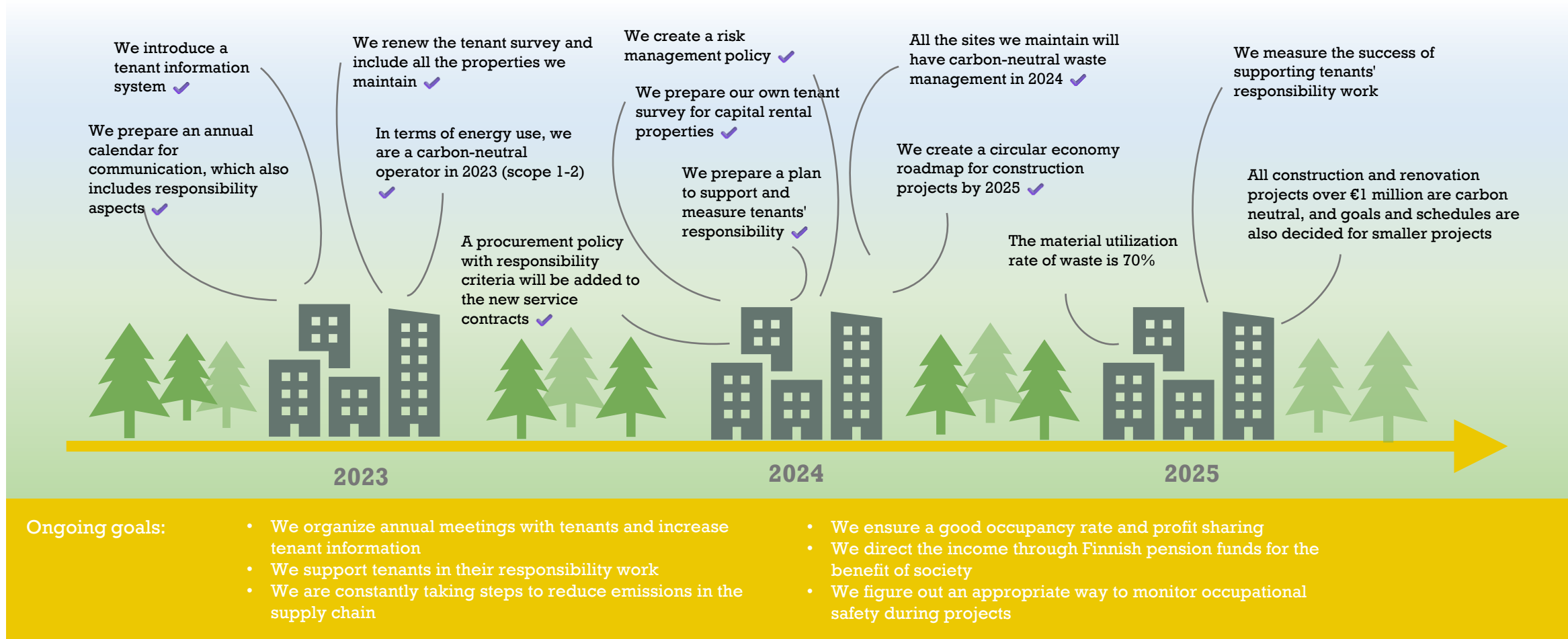


Social impact through corporate governance

With our business, we aim **for positive stability and income,** which we direct through Finnish pension funds for the benefit of society. We ensure **the ethics of our business.** We employ numerous partners throughout our supply chain and we want to ensure their sustainable operation as well.



SUSTAINABILITY ROADMAP

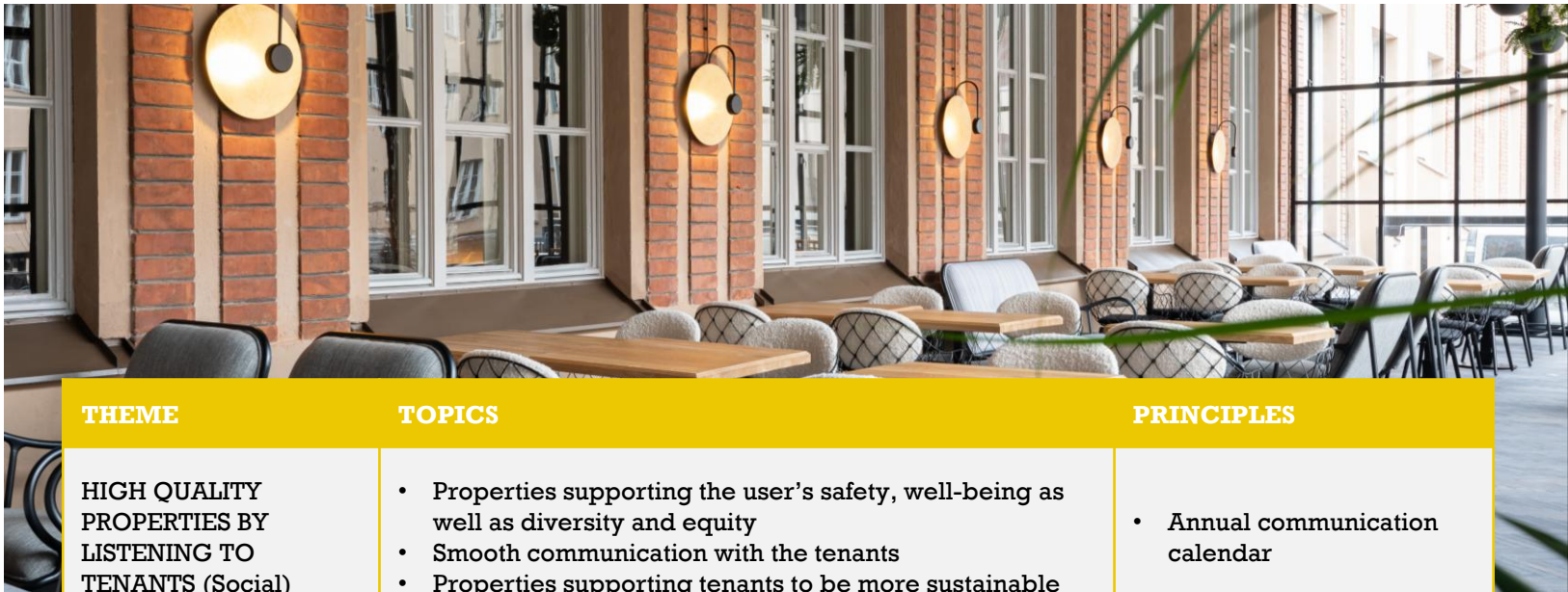


SUSTAINABILITY MANAGEMENT

Exilion Management Oy is responsible for Exilion's real estate business, as well as for sustainability management. The company has an outsourced sustainability expert who is responsible for developing, implementing and integrating the work into practice together with the staff. Exilion Management Ltd's staff and, indirectly, partners are responsible for the practical responsibility work and its implementation.

Sustainability programme guides the work

The companies' responsibility work is guided by the Sustainability Programme 2023-2025 and the Code of Conduct outlined in this report. The Code of Conduct is based on the UN Global Compact initiative and outlines the company's compliance with the principles enshrined in the UN Universal Declaration of Human Rights and the fundamental rights of workers as defined by the International Labour Organisation (ILO). Individual aspects are also guided by the Risk Management Policy, the Procurement Policy, the Environmental Policy and the Annual Communication Plan.



THEME	TOPICS	PRINCIPLES
HIGH QUALITY PROPERTIES BY LISTENING TO TENANTS (Social)	<ul style="list-style-type: none">• Properties supporting the user's safety, well-being as well as diversity and equity• Smooth communication with the tenants• Properties supporting tenants to be more sustainable	<ul style="list-style-type: none">• Annual communication calendar
CARBON-NEUTRAL REAL ESTATE STOCK (Environmental)	<ul style="list-style-type: none">• Carbon neutrality in terms of energy use• Responsible construction• Promoting the circular economy in buildings	<ul style="list-style-type: none">• Environmental policy• Responsible construction policy
SOCIAL IMPACT THROUGH CORPORATE GOVERNANCE (Governance)	<ul style="list-style-type: none">• Positive stability of the business• Good business ethics• Ensuring the responsible behaviour of partners	<ul style="list-style-type: none">• Risk management policy• ESG risk table• Procurement policy
Code of Conduct, Sustainability program 2023-2025, sustainability policy		

HIGH-QUALITY PROPERTIES BY LISTENING TO TENANTS

We want to provide safe, comfortable and wellbeing-friendly buildings that meet the changing expectations of our users. The properties of Exilion Asemahotellit Ky and Exilion Real Estate I Ky at Kluuvikatu 8 are capital lease properties, managed by the tenants themselves. Exilion has only indirect control over the operation of the properties through the tenants. Koy Itämerentori and the Koy Eliel commercial building are managed by Exilion.

We ensure good indoor air conditions

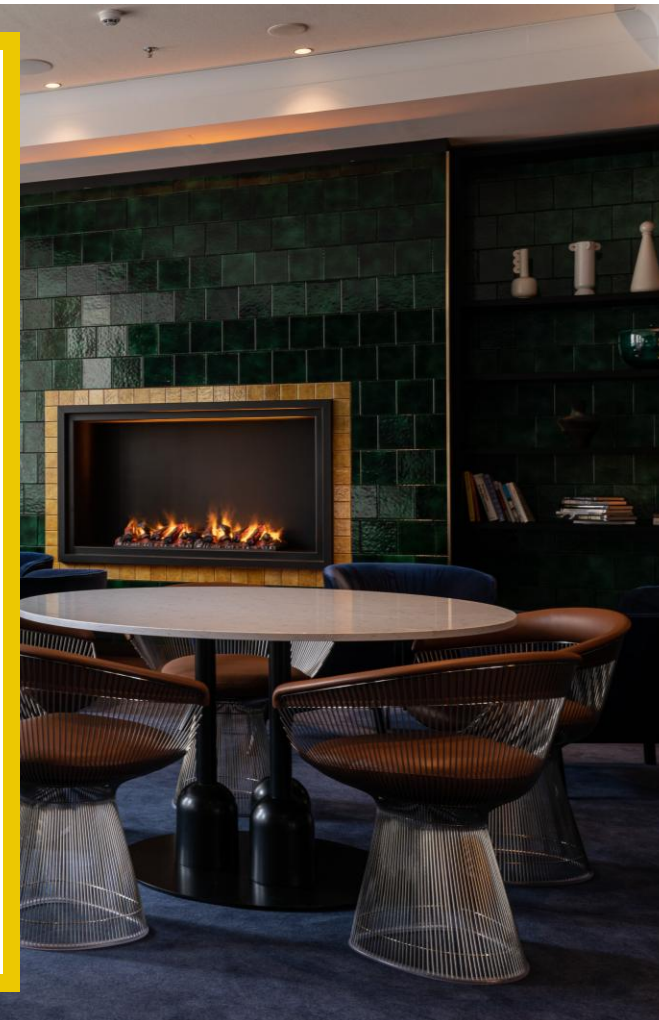
We want to ensure the well-being and satisfaction of our tenants, which is why both of our properties have real-time indoor air quality monitoring. Measurements have started in 2022 and will monitor indoor air conditions in the properties, including temperature and carbon dioxide. This will ensure that indoor air conditions in buildings are at a good level, and will also allow a quicker response to any deviations. The measurement results show that the indoor air at the portfolio level is at a good level and we gain valuable data for example how the indoor air conditions are effected by changes in the outdoor air temperature. The monitoring of indoor air conditions in the leasehold properties is the responsibility of the tenants.



Properties are developed using the frameworks defined by environmental certifications

Eliel commercial building has set a goal to achieve a LEED BDC: Core and Shell Gold certification during the renovation phase, as well as compliance with the EU Taxonomy under sections "7.2 Renovation of existing buildings" and "7.7 Acquisition and ownership of buildings." The project includes the renovation of the interior spaces of the building's hotel section, as well as the building's core systems (HVAC, electrical, etc.) and the facade. The office section of the building will also undergo renovation of the building systems and the exterior facade. Additionally, solar panel system will be installed on the roof.

Procurement principles are guided by a sustainable procurement manual created for the property, which aims to provide uniform guidelines for making purchases and to highlight the key aspects of procurement from an environmental and sustainability perspective.



HIGH-QUALITY PROPERTIES BY LISTENING TO TENANTS

Communication and communication with tenants is the key to quality properties. We are constantly present for our tenants and ensure regular communication..

Communicating with tenants

We regularly organise cooperation meetings and tenant meetings with tenants in the properties we manage, where we go through current issues and news. Falcony portal allows tenants to easily report incidents and the portal acts as a good communication tool towards tenants. We also monitor tenant satisfaction through an annual survey.

For capital rental properties, we monitor tenant satisfaction through cooperation meetings at least once a year. These meetings are used to discuss current issues and to go over property maintenance policies and the actions and practices required for specific characteristics. This ensures that the tenant maintains the property properly.



Tenants' opinions guide the development of the service offering

We conducted tenant satisfaction surveys for the properties under our management, as well as for the main leasehold properties, at the end of 2024. The survey assessed tenants' satisfaction with aspects such as the building's ventilation, heating, and air quality, and also inquired about how well the building currently serves the tenants' business needs. Additionally, satisfaction with the accessibility of the premises and sustainability practices was also explored.

The surveys have provided valuable insights into tenants' views and satisfaction with the current operations and services of the properties, as well as how the property could better serve tenants in the future, taking into account their changing office space and service needs.



HIGH-QUALITY PROPERTIES BY LISTENING TO TENANTS

We are continuously developing our office spaces to effectively meet market needs with high quality offering, while also positioning ourselves as a leader in providing versatile and modern office solutions. An example of this is the renovation project at Itämerentori, which has been planned in 2024, with the implementation phase starting in early 2025. The atrium space between Porkkalankatu and Itämerenkatu will offer modern office services, as well as three restaurant spaces to serve the building's users.

A significant renovation project is also underway at the Elielinaukio property, which started in 2024 and will continue until the late summer of 2025. The project includes the construction of new restaurant and café spaces, as well as the renovation of the hotel rooms and common areas within the property - the hotel will feature 174 newly renovated rooms. Major renovation projects include the facade renewal and roof replacement. The building's technical systems will also be modernized, and energy efficiency will be improved using the LEED environmental certification framework. The hotel's prime location next to the main train station offers excellent access to services, including accommodation, meeting facilities, and restaurant services.



HIGH-QUALITY PROPERTIES BY LISTENING TO TENANTS

All properties we own are environmentally certified. This means a certificate of environmentally responsible operations certified by an independent party. The certificate can be applied for both a construction project and an existing property.



Koy Eliel's commercial building has In-Use Excellent (Part 1) & Very Good (Part 2) certificate



Solo Sokos Hotel at Kluuvikatu 8 has LEED Platinum environmental certification



Pasila Asemahotelli has LEED Platinum certificate



Koy Eliel's commercial hotel project seeks LEED Gold certification



Koy Itämerentori has BREEAM In-Use Excellent (Part 1&2) sertifikaatti



The hotel in the main railway station has LEED Platinum certificate

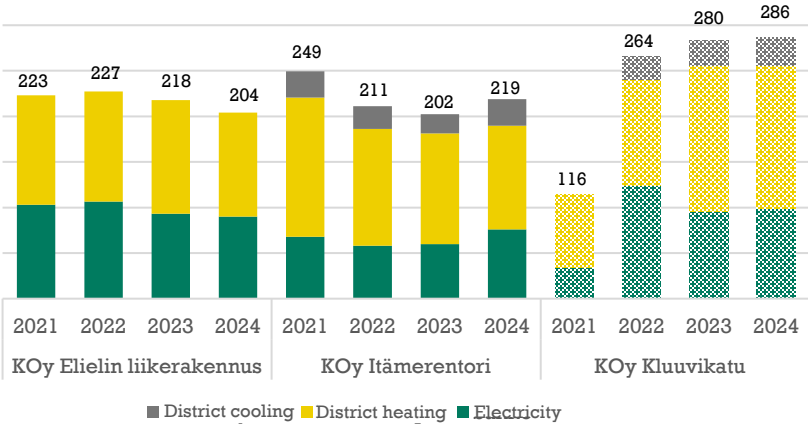
CARBON-NEUTRAL REAL ESTATE PORTFOLIO

Monitoring of energy and water consumption

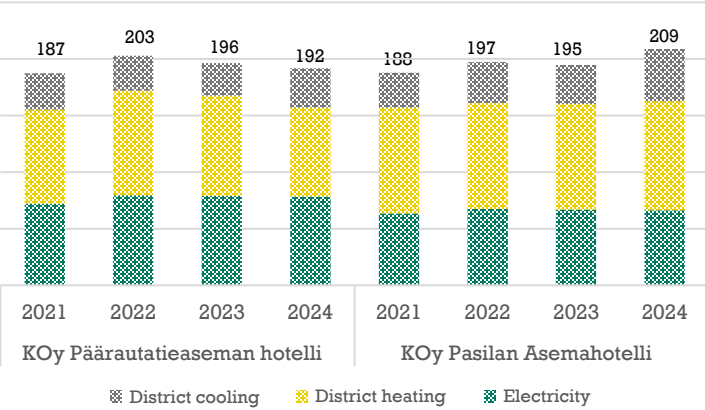
One of our key goals is to achieve a carbon neutral property portfolio. To enable this, we have previously explored opportunities for using renewable energy sources, and at the Itämerentori property, part of the electricity consumption is covered by the property's own solar power system. In 2024, the solar power system produced approximately 84 MWh of emission-free electricity for the property's use. We have also explored the possibility of installing geothermal heating systems, but due to factors such as the properties' locations and lack of space, geothermal systems cannot be implemented in the properties.

The energy purchased for the properties, both electricity and heating, is carbon-neutral. For this reason, the procurement-based scope 2 emissions, calculated according to the GHG protocol, are 0 tCO₂e. As a responsible property owner, we also monitor the consumption of our leasehold properties, although their maintenance is the tenants' responsibility. For the properties under our management, namely Koy Itämerentori and Koy Elielin commercial building, specific energy consumption has decreased by 10.5% since 2021.

Exilion Real Estate I Ky, spesific energy consumption (kWh/brm²)



Exilion Asemahotellit Ky, spesific energy consumption (kWh/brm²)



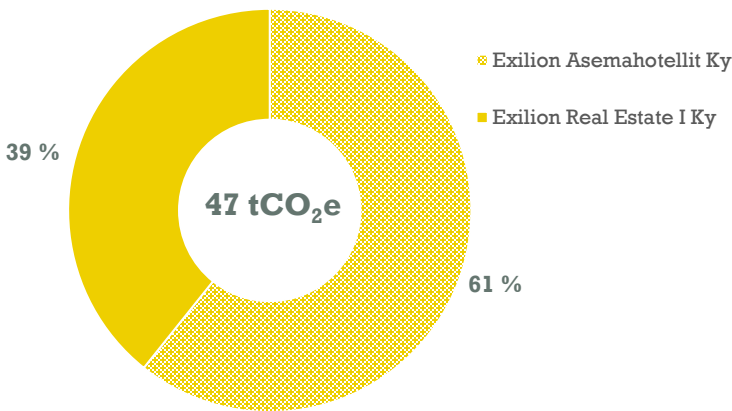
The solar power system at Itämerentori produced a total of over **84 MWh** of electricity in 2024.

At Itämerentori, electric cars were charged for a total of 86 MWh, which results in a carbon footprint of **51.7 kgCO₂e** for the property.

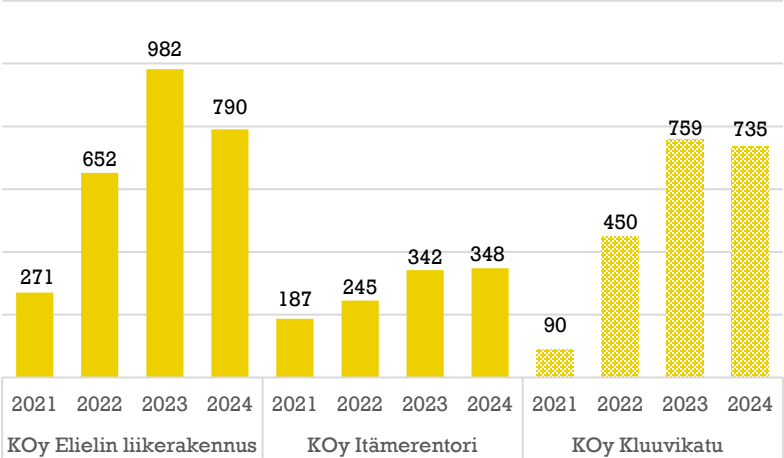
CARBON-NEUTRAL REAL ESTATE PORTFOLIO

In addition to monitoring energy consumption, we also track water consumption in our properties annually. There have been significant fluctuations in consumption between years, and especially for Asemahotellit, water consumption is greatly affected by the hotels' occupancy rate. The consumption figures for 2020 and 2021 also reflect the impact of the pandemic. Water consumption emissions are included in the GHG protocol's emissions calculation under scope 3 emissions, which refers to other indirect emissions. For Exilion Real Estate I Ky, water consumption emissions in 2024 amounted to 18.5 tCO₂e, and for Exilion Asemahotellit Ky, the emissions amounted to 28.5 tCO₂e.

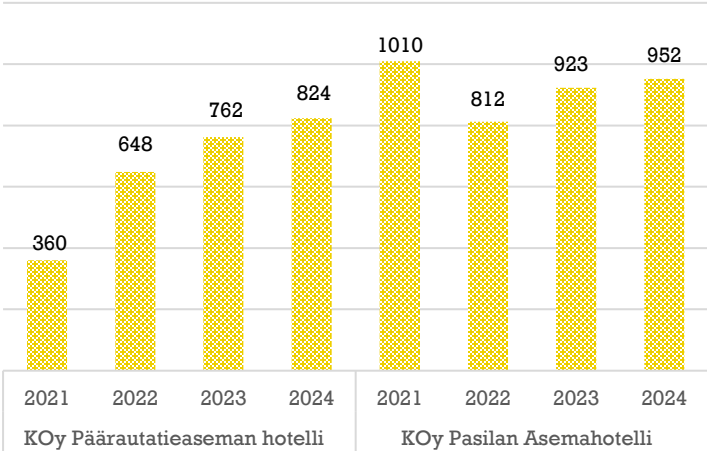
Water consumption emissions



Exilion Real Estate I Ky, specific water consumption (l/brm²)



Exilion Asemahotellit Ky, specific water consumption (l/brm²)

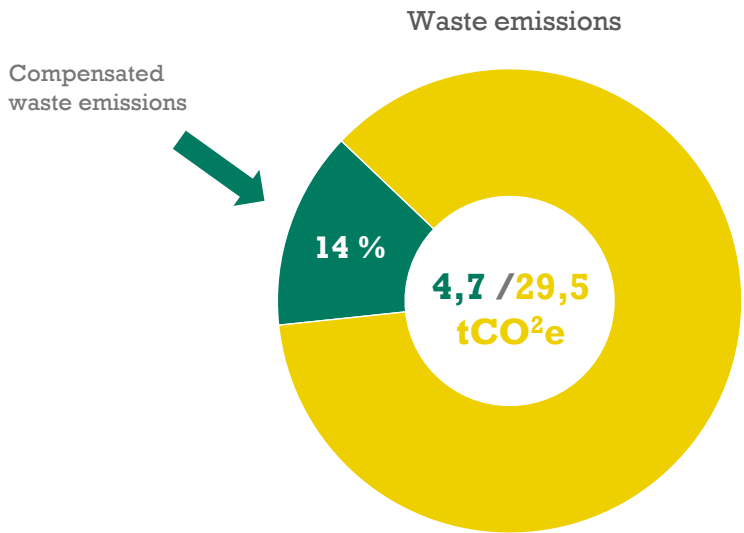
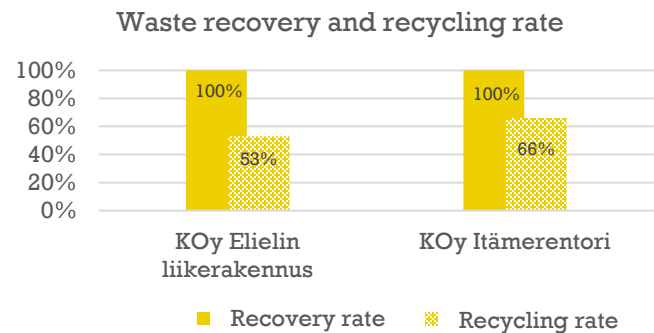


CARBON-NEUTRAL REAL ESTATE PORTFOLIO

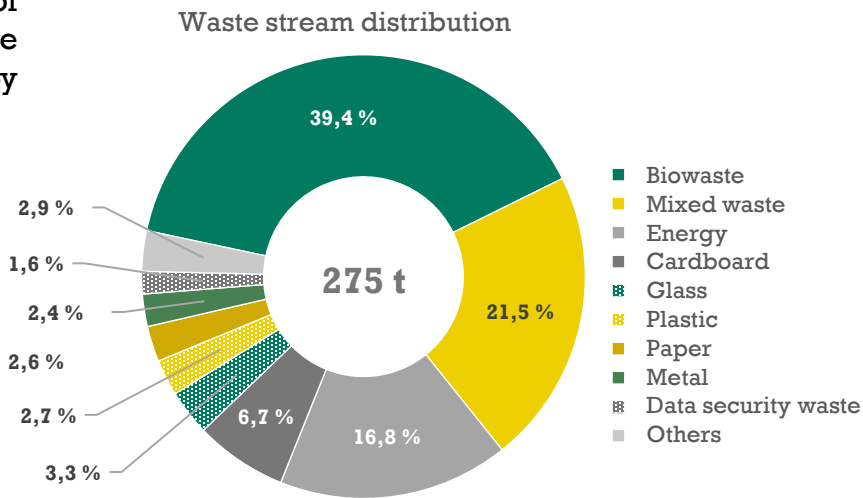
Recycling rate is monitored

We also monitor the amount of waste generated and the recycling rate in the properties we manage. The recycling rate at Koy Itämerentori was 65.5%, and at Koy Elielin Liikerakennus, it was 53.0%. The remaining waste is utilized, for example, as energy, and in both properties, the waste recovery rate is 100%

For emissions calculation purposes, waste data has also been collected from leased properties to more comprehensively assess scope 3 indirect emissions. The largest portion of the waste streams consists of organic waste. The leased properties include hotel operations, which explains the large proportion of organic waste. Emissions from the waste management of Koy Elielin Liikerakennus and Koy Itämerentori are compensated.



In the properties we manage, we compensate for the emissions generated by waste management. The total emissions from waste, considering all properties, amounted to 34.3 tCO₂e, of which 14% has been compensated, equating to a total of 4.7 tCO₂e. The emissions from waste fall under scope 3, which refers to other indirect emissions.



Our leased properties include hotel operations, which explains the high proportion of organic waste when comparing different waste streams. Other key waste streams are mixed waste and energy waste. The other waste types shown in the chart account for 2.9% of all waste, and these include, for example, hazardous waste and WEEE (waste from electrical and electronic equipment).

CARBON-NEUTRAL REAL ESTATE PORTFOLIO

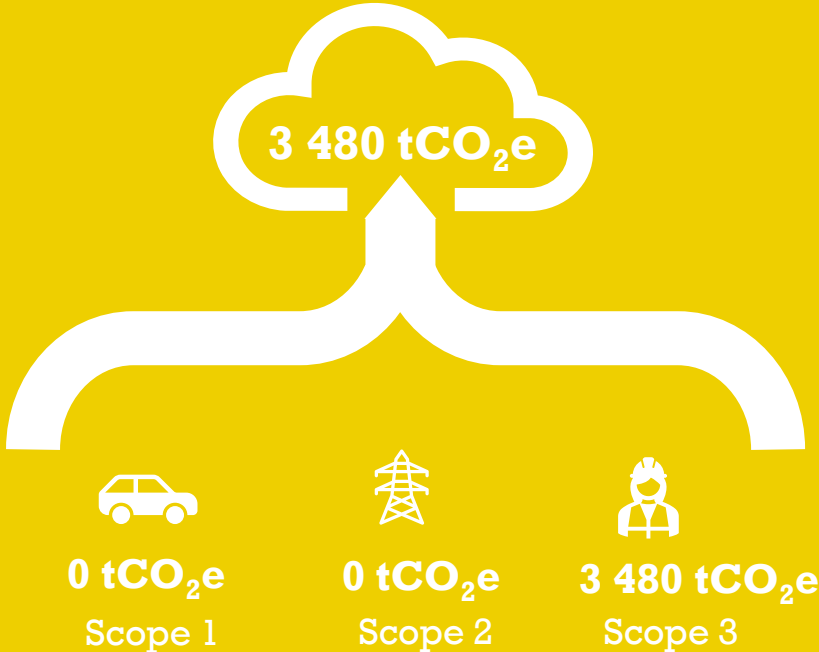
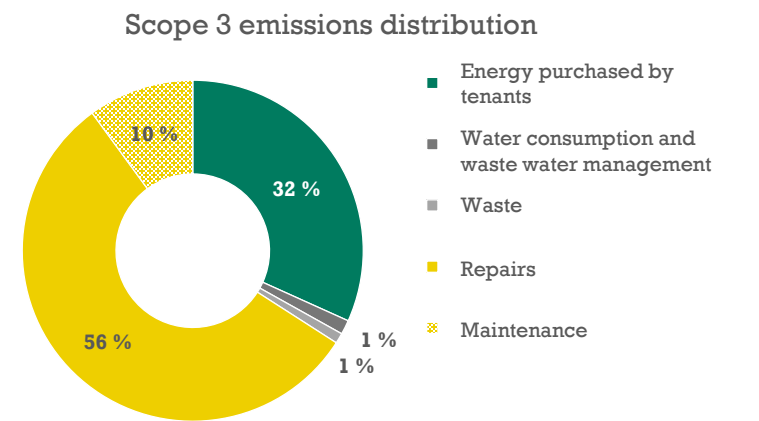
Carbon-Neutral Operator in Terms of Energy Use

We have been calculating the emissions from our property portfolio for several years and have been systematically developing its carbon neutrality. In 2022, in addition to renewable electricity, we switched to renewable district heating in the properties we manage.

The maintenance of our leased properties, and therefore the procurement of energy, is the responsibility of the tenants. Thus, the emissions from these properties are accounted for from Exilion's perspective as indirect emissions in the supply chain, or scope 3 emissions. Our goal is to encourage our tenants to adopt even more responsible practices in the future, thereby minimizing other indirect emissions as well.

We have calculated the emissions from our real estate business in accordance with the GHG Protocol guidelines, categorizing the emissions into direct emissions (scope 1), purchased energy emissions (scope 2), and other indirect emissions from the supply chain (scope 3).

For the properties under our management, no scope 1 direct emissions have been generated. The electricity, district heating, and district cooling purchased for KOy Itämerentori and KOy Elielin Liikerakennus are emission-free, so the scope 2 indirect emissions are also 0 tCO₂e. Other indirect emissions (scope 3) include, for example, tenants' energy consumption and emissions from renovation projects, maintenance, and upkeep. It is important to note, however, that the emissions from renovation projects as well as maintenance and upkeep have been calculated in monetary terms, so their magnitude is influenced by factors such as the size of renovation project investments.



Scope 1:
KOy Elielin Liikerakennus and KOy Itämerentori do not have their own vehicles that would generate direct emissions.

Scope 2:
For the properties under our management, the energy we use, including electricity, district heating, and district cooling, is emission-free.

Scope 3:
Other indirect emissions are generated, for example, from the energy consumed by tenants, water consumption and wastewater management, renovation projects, as well as maintenance and upkeep.

CARBON-NEUTRAL REAL ESTATE PORTFOLIO



Ensuring the Responsibility of Construction

Our operations involve renovation and construction projects that have environmental impacts. We adhere to the principles of sustainable construction in all our building activities, which means material and energy-efficient construction as well as the creation of long-lasting buildings. Our goal is to aim for carbon neutrality in construction and promote the circular economy in the future.

During 2023, we developed a construction responsibility policy that outlines the principles of responsible construction. These include proactivity and prevention, responsibility in the supply chain, open communication, and monitoring environmental impacts and improving environmental efficiency. In addition to these, we have outlined the following three principles:

1.
We comprehensively consider the environmental impacts of construction throughout the entire lifecycle of the building.

2.
We build and renovate sustainably and maintain protected buildings.

3.
We build healthy and safe spaces for the facility users.

As part of the policy development, we identified the key environmental impacts of construction and will monitor them annually as part of our sustainability efforts. Additionally, based on this, we have outlined operational principles for the following areas of construction: design and carbon neutrality, land, building materials, construction and demolition waste, construction site, building use, and occupant health.

Our goal is that by 2025, all construction and renovation projects over €1 million will be carbon neutral, and for smaller projects, we will set targets along with timelines. Through our activities, we also aim to promote the circular economy and will create a circular economy roadmap for all construction projects starting in 2025.

SOCIAL IMPACT THROUGH CORPORATE GOVERNANCE

With our business, we aim for positive stability and income, which we direct through Finnish pension funds for the benefit of society. We ensure the ethics of our business and systematic risk management. We employ numerous partners throughout our supply chain, so we want to ensure their sustainable operation as well.

Risk management plan

A significant part of Exilion's sustainability work is the identification and management of operational risks. Risk identification provides information to support decision-making and increases awareness of opportunities and threats.

Exilion's risk management is guided by a risk policy developed in 2023, which outlines responsibilities and the process for identifying risks. The risk policy is valid until further notice, and risks are reviewed annually according to this policy using a separate monitoring and evaluation table. The operational responsibility for risk management and monitoring lies with the responsible Investment Managers.

Risk management includes an annual risk review, which takes into account operational, financial, social, and environmental risks of the business. Additionally, the risks and opportunities brought about by climate change are monitored.

Sustainability throughout the supply chain

As an investment and asset management company, we co-operate with numerous partners in our operations and employ many companies throughout our supply chain. We want to ensure that the actors in our partner network also operate responsibly.

Our procurement is guided by Exilion's procurement policy. In addition, during 2023, we developed a Supplier Code of Conduct, or ethical guidelines for our partners, suppliers, and subcontractors. The guidelines outline the type of conduct we expect from all parties we collaborate with, and our goal is to integrate the Supplier Code of Conduct into all new agreements.



SOCIAL IMPACT THROUGH CORPORATE GOVERNANCE

OUR CAPITAL

Exilion Asemahotellit Ky

- Two capital rental properties
 - o Scandic Grand Central Helsinki
 - o Original Sokos Hotel Tripla
- In total 55 000 m²
- Value of investment properties 277 M€
- Rental income 14.5 M€

Exilion Real Estate I Ky

- Three properties in Helsinki with office, business and hotel premises
 - o Koy Elielin liikerakennus
 - o Koy Kluuvikatu 8
 - o Koy Itämerentori
- In total 53 000 m²
- Value of investment properties 237 M€
- Rental income 15,7 M€

BUSINESS OPERATIONS

Elo Mutual Pension
Insurance Company
(40%)

The State Pension Fund
of Finland (40%)

Veritas Pension
Insurance (20%)

Elo Mutual Pension
Insurance Company
(100%)



Exilion
Asemahotellit Ky



Exilion Real
Estate I Ky



KOy
Päärautatie
-aseman
hotelli



KOy
Pasilan
Asema-
hotelli



KOy
Kluuvi-
katu 8



KOy Elielin
liike-
rakennus



KOy
Itämeren-
tori

ADDED VALUE AND IMPACTS

Tenants

- Facilities that meet the needs
- Specialised management

Owners and investors

- Responsible investment
- Stable income

Society

- Property taxes 2 M€
- Urban environment development

Environment

- 100 % of the properties are certified
- Carbon footprint 3 480 tCO₂e

GHG emissions calculations

Emissions calculation	2023	2023	2024
Scope 1, tCO ₂			
Direct emissions	0	0	0
Scope 2, tCO ₂			
Electricity, purchased / location based	0/470	0/258	0/73
District heating, purchased / location based	0/784	0/1092	0/748
District cooling, purchased / location based	0/0	0/0	0/0
Specific consumption (scope 1-2), kgCO ₂ /brm ²	0	0	0
Scope 3, tCO ₂			
Electricity purchased by tenants	0	516	52
District heating purchased by tenants	1047	1430	1052
Water consumption and wastewater treatment	28	37	47
Waste	4,5	2,2	34
Repairs and maintenance	231	1081	2294



Overall emissions of
the real estate
portfolio
3 480 tCO₂e



Carbon handprint
51,7 kgCO₂e



Specific
consumption
scope 1 - 2
0 kgCO₂/brm²



GRI Index

GRI2: GENERAL DISCLOSURE		
GRI STANDARD	LOCATION	COMMENT
The organization and its reporting practices		
2-1 Organizational details	Pages 2, 9, 19	The reporting includes Exilion Asemahotellit Ky and Exilion Real Estate I Ky, which are managed by Exilion Management Oy.
2-2 Entities included in the organization's sustainability reporting	Pages 2, 3	
2-3 Reporting period, frequency and contact point		Reporting is done annually. For more information, you can contact ari.talja@exilion.fi.
2-4 Restatements of information		No significant changes to the previously reported information.
2-5 External assurance		The report has not been verified.
Activities and workers		
2-6 Activities, value chain and other business relationships	Pages 6, 18, 19	
2-7 Employees		For the reported real estate business, the staff consists of six people, half of whom are women and half are men.
2-8 Workers who are not employees		No.
Governance		
2-9 Governance structure and composition		The companies included in the reporting, Exilion Asemahotellit Ky and Exilion Real Estate I Ky, have their own governing bodies to which the sustainability of the real estate business and related development work are reported through regular board meetings. Exilion Management Oy is responsible for the management of sustainability in Exilion's real estate business.
2-10 Nomination and selection of the highest governance body		
2-11 Chair of the highest governance body		
2-12 Role of the highest governance body in overseeing the management of impacts		
2-13 Delegation of responsibility for managing impacts	Page 8	
2-14 Role of the highest governance body in sustainability reporting		
2-15 Conflicts of interest		No conflicts of interests.
2-16 Communication of critical concerns		The company has a whistleblower reporting channel in place.
2-17 Collective knowledge of the highest governance body		Sustainability-related topics are regularly discussed in the board meetings of the companies.
2-18 Evaluation of the performance of the highest governance body		
2-19 Remuneration policies		Monthly compensation and a reward system tied to employees' personal annual goals.
2-20 Process to determine remuneration		
2-21 Annual total compensation ratio		Not reported due to the small number of employees.
Strategy, politics and policies		
2-22 Statement on sustainable development strategy	Page 5	
2-23 Policy commitments	Pages 8, 18	Exilion is politically neutral.
2-24 Embedding policy commitments	Page 8	Exilion is politically neutral.
2-25 Processes to remediate negative impacts	Pages 8, 18	
2-26 Mechanisms for seeking advice and raising concerns		Whistleblower reporting channel.
2-27 Compliance with laws and regulations		Exilion complies with Finnish law in all its operations.
2-28 Membership associations		Not reported.

GRI Index

GRI2: GENERAL DISCLOSURE		
Stakeholder influence		
2-29 Approach to stakeholder engagement	Page 4	As part of everyday work and through regular stakeholder surveys.
2-30 Collective bargaining agreements		Employees are covered by a collective labor agreement.
Material topics		
3-1 Process to determine material topics	Pages 5, 8	
3-2 List of material topics	Pages 5, 8	
3-3 Management of material topics	Page 8	
Economic responsibility		
201-1: Direct economic value generated and distributed	Page 19	
205-3: Confirmed incidents of corruption and actions taken		No incidents of bribery have been reported.
Environmental responsibility		
302-4 Reduction of energy consumption	Page 13	
303-3 Water withdrawal	Page 14	
305-1 Direct (Scope 1) GHG emissions	Page 20	
305-2 Energy indirect (Scope 2) GHG emissions	Page 20	
305-3 Other indirect (Scope 3) GHG emissions	Page 20	
305-5 Reduction of GHG emissions	Pages 7, 16	
306-3 Waste generated	Page 15	
Social responsibility		
403-2 Hazard identification, risk assessment, and incident investigation	Page 8	Employee-related risks are identified in regular risk assessments, guided by the risk management policy.
404-3 Percentage of employees receiving regular performance and career development reviews		100% of employees participate in regular development discussions.
403-9 Work-related injuries		During 2024, there were no work-related accidents leading to sick leave.

An aerial photograph of a modern office complex in Helsinki, Finland, during the golden hour of sunset. The buildings are characterized by their grid-like window patterns and are illuminated by the warm, low sun. In the foreground, a multi-lane highway with a tram lane and railway tracks runs horizontally. The sky is a clear, pale blue.

Exilion Management Oy

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