



Sustainability report

Auris Energia Group 2025

Published in March 2026

Contents

3	Greetings from our CEO	20	Environmental responsibility
4	Double materiality analysis		<ul style="list-style-type: none">• Environmental responsibility indicators• Emission reporting
6	Environmental responsibility targets	27	Social responsibility
7	Auris Energia Group		<ul style="list-style-type: none">• Social responsibility indicators
	<ul style="list-style-type: none">• 2025 for the Group in figures• Financial periods of the Group's subsidiaries• Governance• Ethical principles and other governance	30	Safety
16	Economic responsibility		<ul style="list-style-type: none">• Safety indicators
	<ul style="list-style-type: none">• Economic responsibility indicators	32	Total impact and targets
			<ul style="list-style-type: none">• Summary of our environmental, economic and social impacts and environmental responsibility
		36	Materiality analysis
		41	GRI index

Greetings from our CEO

The year 2025 was a period of purposeful development for our Group. We strengthened our position in renewable gases and electricity-based energy services. At the same time, our core business remained stable. We made investments that improve our competitiveness and accelerate our customers' transition to low-emission energy.

In the biogas business, our most important achievement was the completion of the expansion of Mäntsälän Biovoima. The doubling of the plant's production capacity makes us a significant Finnish biomethane producer and provides a good foundation for our next biogas projects. The technology solutions we have deployed in Mäntsälä, such as the gas chromatograph and compressor station, enable biogas to be fed into the national transmission network and sold to the European market. In the autumn, we also launched the ISCC EU certification process for biomethane production in Mäntsälä. The process will be completed in spring 2026 and further support the expansion of the business.

In the Energy Services business, we continued to invest in electricity-based solutions, as well as energy recovery and storage. The energy partnership agreement we signed in the latter part of the year with the Fazer chocolate factory to be built in Lahti is a good example of this. The agreement demonstrates that our solutions meet the demanding needs of industrial customers and that we are able to serve as a long-term partner even in major projects.

In gas sales, the year under review progressed in a controlled manner on the whole. The exceptionally warm weather at the beginning of the year affected our sales volume, but sales developed better than expected towards the end of the year. During the year, we focused on the development of operating models, pricing, and the management of the gas balance. At the same time, gas prices fell and the gas market became more stable than in the preceding years, although it was still sensitive to fluctuations in weather and geopolitics.

In gas distribution, we focused on the security of supply and the long-term development of our network. The distribution network renovation programme progressed according to plan, methane emissions decreased further and the security of supply was 100% throughout the year. We also replaced a large proportion of our old gas meters with new, remotely readable versions. The project will continue in 2026. The new meters will make the measurement of gas volumes even more reliable and further improve the accuracy of invoicing, making our service even smoother for the customer.

Our customer satisfaction remained at a high level throughout the year. In particular, we received positive feedback for our solution-oriented approach, the reliability of our service and effective cooperation.

Safety and the professional expertise of our personnel are the cornerstones of everything we do. There were no lost time injuries to our personnel during the year, which is a testament to our strong safety culture. The high NPS figure of 59 in our personnel survey, in turn, speaks to the well-being and trust of our employees.

I want to take this opportunity to thank our employees, customers and partners for the past year and their good cooperation.

– Anni Sarvaranta, CEO of Auris Energia Group

Auris Energia's double materiality analysis

INTRODUCTION

Auris Energia and BDO Oy carried out the double materiality analysis ("DMA") process in accordance with the CSRD directive for the first time in autumn 2024. The DMA was intended to serve as the basis for Auris Energia's sustainability reporting in accordance with the CSRD and the ESRS standards. However, this report is still based on the GRI index. As the EU regulations governing sustainability reporting were in transition for almost all of 2025, we decided to implement one more report in the manner we are accustomed to.

BASIS OF PREPARATION

The DMA addresses sustainability issues from both the impact materiality and financial materiality perspectives. Impact materiality assesses Auris Energia's impacts on the economy, the environment and people, while financial materiality focuses on risks and opportunities that may affect the company's financial position, performance and availability of financing.

PROJECT SCOPE & KEY PERSONS

The DMA covers Auris Energia Oy's entire business and value chain in Finland. Auris Energia operates in the energy sector and employs more than 40 people. Key personnel from Auris Energia and external experts participated in the DMA process. The key persons included the ESG Director, CFO, HR Manager, Security Manager, Development Manager and business leaders from various industries.

PROJECT PHASES

The DMA process included the following phases:

- Identification of impacts
- Identification of risks and opportunities
- Stakeholder identification and engagement
- Assessment of impact materiality
- Assessment of financial materiality
- Specification of disclosures and requirements

Starting on page 36, we explain the simple materiality analysis that we carried out in 2022, on which this report is still based.

Double materiality analysis process and results

1. IDENTIFICATION OF IMPACTS

The identifiable sustainability impacts are listed in an Excel file, which takes into account the requirements of the ESRS standards and the views of stakeholders.

2. IDENTIFICATION OF RISKS AND OPPORTUNITIES

The risk management process was and is annually used to identify sustainability risks and opportunities. They are evaluated annually and validated in workshops.

3. STAKEHOLDER ENGAGEMENT

Identified stakeholders, such as workers, customers and suppliers, were engaged in the process through surveys and interviews.

4. ASSESSMENT OF IMPACT MATERIALITY

The impacts were assessed on a scale of 1–5 by using the criteria of scope, severity and irreversibility. The results were validated in workshops.

5. ASSESSMENT OF FINANCIAL MATERIALITY

Financial risks and opportunities were assessed based on their magnitude and likelihood. The threshold was set based on the score.

6. SPECIFICATION OF DISCLOSURES

Based on the DMA, it was determined which criteria and datapoints will be disclosed in the sustainability report in 2025 when it becomes CSRD-aligned.

7. RESULTS AND CONCLUSIONS

As the result of the DMA process, Auris Energia identified key sustainability impacts, risks and opportunities. A total of 63 sustainability-related impacts, 70 risks and 6 opportunities were identified.

The most significant sustainability impacts and/or ESRS standards that Auris Energia will report on in its CSRD-aligned report in spring 2026.

- Climate change mitigation (E1)
- Health and safety of workers (S1)
- Conditions of value chain workers (S2)
- Good corporate governance and business ethics (G1)

8. BOARD PARTICIPATION

The Board of Directors of Auris Energia participates in the DMA process annually so that the results are presented to the Board of Directors and their approval is sought.

The goal of our environmental responsibility is carbon neutrality

Our environmental targets are an integral part of our strategy. In 2035, our goal is to be a carbon-neutral group in terms of direct emissions from our own operations. We continuously and significantly reduce the indirect emissions from our operations each year. We will also increase the reporting of these in our upstream and downstream value chain.

We have set an environmental responsibility goal of becoming carbon neutral in terms of the direct emissions of our own operations in the same year as Finland, i.e. in 2035. In accordance with our environmental responsibility targets, we will materially increase the proportion of biogas and other low-emission gas of the gas sold and distributed by us. Biogas production at Mäntsälän Biovoima directly supports our goal.

Our second main intermediate goal is to ensure that the heat and steam produced by our energy service company will be emission-free by 2035. Our energy service company promotes the electrification and decarbonisation of the Finnish heat and steam market. The most significant means we use for this are solutions based on electricity and biomethane.

In addition, we will continue to develop our gas distribution network by investing further in the reduction of methane leaks. For several years, Auris' methane leaks have been less than 0.1 per cent of all the gas we distribute, i.e. significantly below the limit required by the authorities. Continued investments in the renovation of our network also help to ensure high safety of the network as well as readiness for growth in the distribution of

renewable gases in the near future.

In addition, we continuously improve our customers' energy use by modernising and optimising their sites and the equipment they use for energy production.

Our key sustainability themes based on the materiality analysis:

- Greenhouse emissions
- Occupational health and safety
- Adapting to climate change, flexibility and green transition
- Security of gas supply
- Asset integrity and critical event management

Auris Energia Group

Auris Energia Group

Auris Energia Group provides its customers with fuel and energy as services and helps companies improve their energy efficiency. In addition, we produce biogas and organic fertiliser at our biogas plant in Mäntsälä.

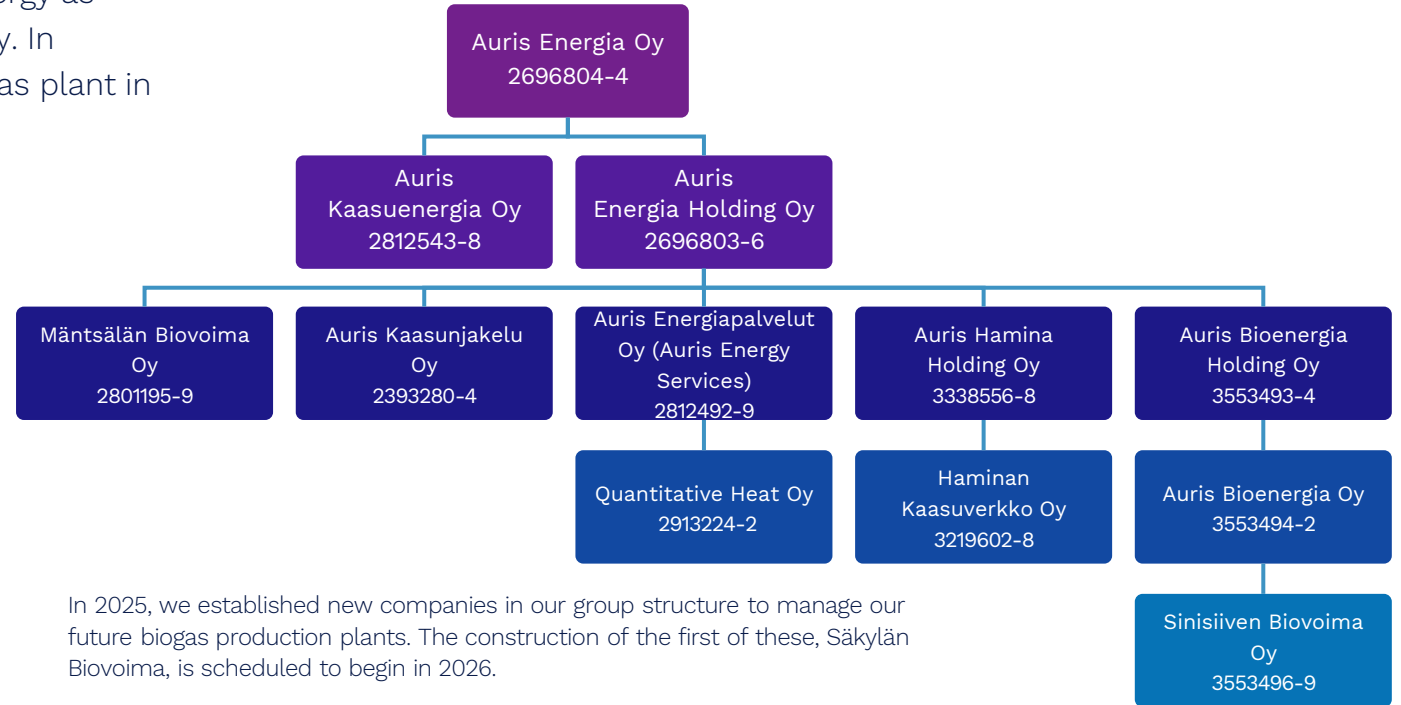
Our Group's business is divided into several subsidiaries, which are described in the diagram below. In addition, Auris Energiapalvelut Oy holds a minority interest (25.9%) in Quantitative Heat ("QHeat") and Auris Energia Holding holds a majority stake (72.03%) in Mäntsälän Biovoima Oy.

Auris Kaasuenergia Oy is a gas retailer that is responsible for the procurement and retail of both natural gas and biogas. In 2025, the company sold approximately 740 GWh of gas energy to approximately 17,000 customers.

Auris Energiapalvelut Oy produces turnkey services for industry and large properties. They include hybrid heating and cooling services, industrial energy services, energy produced with a geothermal energy solution based on QHeat's technology as well as heating and temporary heating produced from gas. The company is technology independent and fuel independent.

Auris Kaasunjakelu Oy is Finland's largest gas distribution company. The company's gas distribution network covers 22 municipalities in Southern Finland. In 2025, the company distributed approximately 970 GWh of energy via its approx. 1,200-km-long gas distribution networks.

Our Group holds a majority stake in Mäntsälän Biovoima Oy, which produces biogas and organic fertiliser. The expansion of the plant's production capacity was completed at the end of 2025, and the plant will produce more than 30 GWh of biogas annually moving forward.



In 2025, we established new companies in our group structure to manage our future biogas production plants. The construction of the first of these, Säskylän Biovoima, is scheduled to begin in 2026.

This sustainability report covers all of the subsidiaries of Auris Energia Oy. In this report, these companies are referred to as Auris Group, Auris Energia Group or the Group. The Group is a limited liability company, with its head office located in Kotka.

The report covers the Group's calendar year 2025, which is also the Group's financial reporting period. We publish a sustainability report annually, coinciding with our financial statements.

Auris Energia Group in 2025

Revenue

82.7 MEUR

EBITDA

17.1 MEUR

EBIT

3.53 MEUR

Tax footprint, total

29.3 MEUR

Length of the gas pipeline

1,208 km

Number of customers, approx.

17,000

Share of Finnish contractors

99 %

Gas sold, total

742 GWh

Gas distributed, total

970 GWh

Thermal energy sold, total

126 GWh

Emissions, total

127,740 tCO₂eq

Scope 1 emissions

18,153 tCO₂eq

Scope 2 emissions

94 tCO₂eq

Scope 3 emissions

109,493 tCO₂eq

Personnel

53

Accidents, own personnel

0

Accidents, contractors

1

Customer satisfaction, NPS

72

Sickness absence %

1.1 %

The Group's subsidiaries

AURIS KAASUENERGIA (GAS ENERGY)

Auris Kaasuenergia Oy engages in the sale of natural gas and biogas on the Finnish gas market. In 2025, the company sold a total of 742 GWh of natural gas and biogas (2024: 890 GWh) and had approximately 17,000 customers. Measured by the number of customers and the amount of gas sold, Auris Kaasuenergia is the largest gas retail company in Finland.

In 2025, the company's sales volume was affected by the warm weather at the beginning of the year, but sales developed better than expected towards the end of the year.

During the year, we developed pricing models and operating practices, and incorporated the new capacity subscription charge component of the transmission network company Gasgrid Finland Oy into our pricing.

In 2025, the gas market was characterised by prices becoming more moderate and volatility decreasing considerably when compared to the previous years. The stabilisation of the market supported gas sales and predictability, and made it easier to manage the gas balance.

AURIS ENERGIAPALVELUT (ENERGY SERVICES)

Auris Energiapalvelut sells energy to industry and large properties as a turnkey service. Auris Energy Services makes all of the investments required for energy production and is also responsible for the operation, monitoring and repairs of the plants. The customer only pays for the energy they use.

In 2025, Auris Energy Services continued to invest in selling energy produced with electricity-based hybrid systems. Various hybrid systems based on boiler and heat pump technology combined with energy recycling and storage enable sustainable and cost-efficient energy production. Auris Energy Services is already implementing energy production price optimisation between electricity and gas at several steam sites.

The company holds a minority stake in Quantitative Heat Oy ("QHeat"). The investment in the affiliated company is part of the company's strategy. QHeat's operations are based on geothermal heat wells that utilise the heat energy stored in the earth. The wells can also be used as heat storages, which can be used to level out seasonal fluctuations in the site's energy requirement. In the QHeat solution, the geothermal energy of the medium (approx. 800–2000 metres) well is used with the help of a heat pump solution. This technology enables the efficient construction of regional low-temperature networks.

AURIS KAASUNJAKELU OY & HAMINAN KAASUVERKKO OY

Auris Kaasunjakelu Oy and Haminan Kaasuverkko Oy own and operate gas distribution networks in a total of 22 municipalities and provide gas distribution services to approximately 17,000 customers.

The companies distribute gas in the Kymenlaakso region, the Helsinki Metropolitan Area and the Eastern and Western Uusimaa regions. A pressure booster unit connected to the distribution network in Mäntsälä was completed in early 2025. The new unit is used to build a connection between the distribution network and the transmission network.

The volume of gas distributed decreased when compared to the previous year and was 970 GWh (2024: 1,158 GWh). Gas consumption was reduced particularly by the warm weather conditions in the early part of the year. The termination of connections that began due to the exceptionally high price level in 2022, especially in smaller customer segments, also continued, albeit at a slightly lower level than in the previous years.

In 2025, over 8% of the gas transferred by Auris Kaasunjakelu Oy and Haminan Kaasuverkko Oy was biogas. The companies' security of supply was 100% throughout the year.

FINANCIAL YEAR 2025

Revenue	Number of customers, approx.	Gas sold
41.2 MEUR	17,000	740 GWh

FINANCIAL YEAR 2025

Revenue	Heat and steam sold	Share of Finnish contractors
12.3 MEUR	126 GWh	96 %

FINANCIAL YEAR 2025

Revenue	Gas distributed	Length of the distribution network
38.0 MEUR	970 GWh	1,208 km

Our newest business area

Biogas production, waste treatment service & fertiliser production, Mäntsälän Biovoima Oy

Auris Energia Group holds a majority stake (72%) in Mäntsälän Biovoima Oy (MBV). The company's biogas plant based on digestion technology is located along Helsingintie in Mäntsälä. It produces biogas and recycled fertiliser from biowaste. In 2025, the plant processed approximately 14,700 tonnes of biowaste.

We completed our investment in the expansion of the biogas plant during the year under review. The plant's processing capacity was increased from 20,000 tonnes to approximately 43,000 tonnes. During the year, we also deployed a gas analyser equipped with a gas chromatograph and a compressor station built in Mäntsälä's Anttila district. These enable the transfer of biogas to the national gas transmission network and further to the European market.

We also opened Finland's first public containerised gas feed-in point, where off-grid biogas producers can bring the gas they produce to be fed into the gas network. In autumn 2025, we launched the ISCC EU certification project for the Mäntsälä biogas plant. The project will be completed in spring 2026.

In 2025, the production of our biogas plant was affected by a sludge leak in connection with the commissioning of the new reactor, which limited the plant's production. The incident had no long-term impacts on the plant's operations, but it caused a production outage and a lower-than-expected production level.

The investments by Mäntsälän Biovoima contribute to Auris Energia's goal of increasing the share of renewable gases in its business and helping its customers move towards carbon neutrality.

Financial year 2025

PRODUCTION, BIOGAS

9,25 GWh

FERTILISER PRODUCED

21,107 t

WASTE RECEIVED

14,721 t

AURIS' SHAREHOLDING

72 %

Auris Energia Oy's Board of Directors in 2025

Chair of the Board (resigned from the Board on 14 October 2025)	Stig Gustavson	Former CEO of Konecranes, industrialist, experienced board professional (previous track record from, e.g. Konecranes, Hackman, Cramo, Alhström Capital and many others)	Board member since 2015, independent board member
Board member	Dominic Helmsley	Head of Abridn Economic Infrastructure Group	Board member since 2015, represents the owner of our company
Board member	Antero Jännes	Previous CEO of Gasum	Board member since 2015, independent board member
Chair of the Board (from 25 March 2025)	Arto Rätty	Former Permanent Secretary of the Ministry of Defence, former member of Fortum's executive team	Board member since 2017, independent board member
Board member	Maciej Tarasiuk	Head of Investments, Abridn Economic Infrastructure	Board member since 21 August 2024, represents the owner of our company
Board member	Eveliina Dahl	Executive Vice President, People and Culture at Elisa Corporation, 20 years of experience at Fortum	Board member since 28 October 2025, independent board member
Board member	Mika Saukkonen	Board professional, extensive experience in infrastructure investments and the development of companies in the energy sector	Board member since 28 October 2025, independent board member

Group Executive Team 2025

CEO, Auris Energia Group	Anni Sarvaranta	Chief Operating Officer	Timo Harju
Deputy CEO and CEO of Auris Energiapalvelut	Perttu Lahtinen	Head of gas procurement and sales	Pekka Karinen
Vice President, New Ventures and Business Development	Ville Karttunen		
Chief Financial Officer	Karoliina Liimatainen		

Ethical principles and other governance

ETHICAL PRINCIPLES

We are committed to maintaining a sustainable, fair and inclusive organisational culture. In addition to compliance with laws and regulations, we adhere to the Group's ethical principles and other mutual rules in all of our operations.

Our Group has a zero-tolerance policy for the giving and receiving of bribes. We continuously develop safe operating practices and our safety culture, and we treat each other equally and with respect. We have prohibited all forms of harassment, bullying and discrimination and any conduct suggestive of these.

We respect the privacy of all of our customers, employees and other parties with whom we cooperate, and we do not use the information we obtain to pursue personal interests. We process confidential information in a responsible manner and protect it through both physical and digital measures.

CONFLICTS OF INTEREST

We take potential conflicts of interest into account in our Code of Conduct, daily operations and board meetings.

To avoid conflicts of interest, we plan divisions of responsibility in advance. In accordance with our Code of Conduct, our employees must not pursue their personal interests, or the interests of their related parties, in the performance of their duties. When a conflict of interest emerges, we transfer the responsibility for the decision to an impartial and

unbiased person.



Ethical principles and other governance

REMUNERATION OF THE MANAGEMENT

The Board of Directors has approved a Remuneration Policy that covers all of the Group’s employees as well as the company’s senior management.

The management’s bonuses are reviewed on an annual basis. The remuneration of the Executive Team is decided by the Board of Directors. The remuneration of the Board of Directors, on the other hand, is discussed by the General Meeting of Shareholders.

The remuneration of our company’s management is based on personal targets and it may include non-financial bonuses. The highest available bonus percentage is 20–50 per cent of the management’s annual salary. In addition, some of our executives are covered by a long-term, performance-based remuneration scheme.

ESG REMUNERATION

Our company’s remuneration related to ESG or sustainability targets is based on maintaining a high level of safety and customer satisfaction, among other factors.

Due to the increased number of employees and use of remote work, the Group has needed to develop its instructions, communications and data security. We have also incorporated targets related to these areas into our personnel’s remuneration criteria during the review period.

THE BOARD OF DIRECTOR’S ESG MONITORING

ESG topics are reported on at each board meeting, which take place approximately every two months. The most significant ESG performance indicators reported to the Board of Directors include accidents involving our employees and subcontractors, burst pipes, gas losses, sickness-related absences and employee training.

The Group’s highest decision-maker on ESG issues is our CEO, Anni Sarvaranta. In addition, member of the Executive Team, Maria Elojärvi, is responsible for ESG matters together with our Chief Financial Officer Karoliina Liimatainen.

ESG REPORTING

We report on ESG matters to our owners and customers as well as the authorities on a regular basis. For example, we provide the authorities with annual reports on the methane emissions of our gas networks. We also report on the emissions and water usage of our heat and steam plants to the authorities and our customers on an annual basis. We issue reports to our owners at the bi-monthly Board meetings.

SHAREHOLDERS’ RIGHTS

With regard to shareholders’ rights, we observe the Finnish Limited Liability Companies Act,* in accordance with which all of the Group’s shareholders have equal rights.

Our General Meeting of Shareholders, the Board of Directors or the CEO shall not make decisions or take other measures that are conducive to conferring an undue benefit to a shareholder or another person at the expense of the company or another shareholder.

*Limited Liability Companies Act 2006/624

Economic responsibility

For us, economic responsibility means profitable and long-term business and the ability to invest in the energy solutions of the future.

Economic responsibility indicators

Our revenue for the financial year 2025 came to EUR 82.7 million (2024: EUR 96.3 million). The annual fluctuation in our revenue is significantly influenced by the European spot price of gas, which was lower during the year under review than in 2024 and 2023. The sales volume was also slightly lower than in the previous year. Our operating profit was EUR 3.5 million (2024: EUR 2.2 million).

Our balance sheet total at the end of the year was EUR 182.5 million (2024: EUR 191.4 million). At the end of the financial year 2025, our Group companies had fixed-interest loans amounting to EUR 98 million and variable-interest loans amounting to EUR 41.7 million. In addition, the Group has a shareholder loan of EUR 6.4 million at a fixed market rate. The Group's liquidity was at a good level throughout 2025.

We pay all of our taxes to Finland. We adhere to the OECD transfer pricing guidelines in business transactions between our group companies.

Our tax footprint decreased slightly in the 2025 financial year. The amount of energy taxes that we paid decreased purely due to the decrease in our sales volume. With regard to energy taxes*, we applied for tax liability in 2022 and, since then, we have remitted our taxes to the Finnish Tax Administration. Until 2022, the transmission network company Gasgrid Finland Oy invoiced our Group for energy taxes and paid them to the Tax Administration.

Our tax footprint amounted to approximately EUR 29.3 million, representing about 36% of our revenue. Our group companies have no tax debt entered in the Finnish Tax Debt Register.

TAX FOOTPRINT

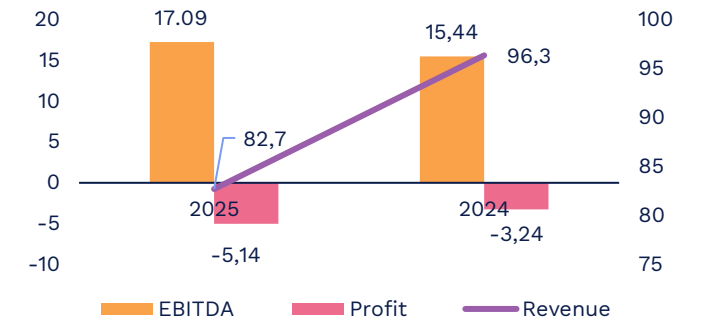
Group, EUR 1,000	2025	2024
Revenue	82 682	96 306
EBITDA	17 092	15 443
Profit excluding group write-offs	3 533	2 186
Group write-offs*	7 855	5 706
Profit	-5 137	- 3 235

* Group eliminations are not tax-deductible

Financial year, EUR 1,000	2025	2024
Income taxes	914	726
VAT	8 019	9 906
Withholding taxes	1 600	1 273
Pension insurance contributions	788	677
Energy taxes	18 740*	23 067
Tax footprint* total	29 273	34 972

*Actually paid taxes

Economic Indicators, EUR million



PERSONNEL EXPENSES

During 2025, our Group hired 6 new employees, and no employees resigned. The Group's personnel expenses increased substantially. The average pay per employee also increased slightly.

Financial year	2025	2024
Group personnel expenses, EUR 1,000	5 857	5 020
Number of personnel*	53	47
Average pay per employee, EUR 1,000	111	107

* Excludes seasonal employees, as at 31 December 2025

INVESTMENTS WITH A DIRECT EFFECT ON SUSTAINABILITY

Our investments in sustainability increased in 2025. The investments were focused on renewable energy or electricity-based energy solutions at our customer sites, the modernisation of our distribution network and improving the automation of monitoring.

The modernisation of the gas distribution network further reduces methane emissions and is therefore a justified investment in terms of both the environment and financial efficiency. Developing the automation of monitoring, in turn, improves the efficiency of network maintenance and supports the provision of high-quality customer service.

Our most significant individual sustainability investment was the expansion project of Mäntsälän Biovoima. The expansion doubled the production capacity of the biogas plant. We received investment support for the project under the Ministry of the Environment's programme to promote

Financial year	2025	2024
Group, EUR 1,000	9 767	3 774

nutrient recycling.

OTHER INVESTMENTS AND DIVESTMENTS

Our other significant investments were focused on the maintenance and new construction of the gas distribution network. We have also invested in the development of our information systems. Our Group's total investments in 2025 amounted to EUR 11.4 million.

Financial year	2025	2024
Group, EUR 1,000	1 631	479



MATERIAL PROCUREMENT

The natural gas we sold in 2025 came to Finland through the Balticconnector gas pipeline and the Hamina and Inkoo LNG terminals.

All of the gas sourced by us has come, and comes, from operators that are able to certify that the gas does not originate in a country that supports Russia's war in Ukraine.

Until the end of 2021, the biogas we sold was exclusively sourced from Finland. In 2022, our Group has also begun to sell European biogas with certificates of origin, and we also continued this in 2025. We also sell biogas that we produce ourselves.

Year	2025	2024
Natural gas, GWh		
Purchased	677	873
Sold	694	840
Distributed	889	1099
Biogas, GWh		
Purchased	44	50
Sold	48	50
Distributed	81	59
Total		
Purchased	721	923
Sold	742	890
Distributed	970	1158

The volume of gas we sold decreased slightly in 2025. Much of the gas demand is temperature-dependent, and the beginning of 2025 was especially warm.

For the time being, natural gas represents the majority of the gas we sell and distribute. We actively seek to increase the share of biogas sold. In 2025, the amount of biogas we sold decreased slightly.

SUBCONTRACTORS

Auris Energia Group uses subcontractors in its operations. During the period under review in this report, 96% of the subcontractors were Finnish.

We spent approximately EUR 3.1 million on contracting services during the 2025 financial year.

PROCUREMENT OF CONTRACTING SERVICES

Financial year	2025	2024
Contracting services, EUR 1,000	3 108	2 703

CUSTOMERS

Auris Energia Group has approximately 20,000 customers. The number of customers has remained largely unchanged in the last five years regardless of our acquisitions and the volatility in the energy market in recent years.

CERTIFICATION

Auris Kaasunjakelu Oy was awarded a high Rating Alpha credit rating by Suomen Asiakastieto Oy during the period 2012–2025.

The rating is evidence of the company's long track record of excellent financial indicators, positive background information and good payment behaviour.

In addition, our Group has achieved a four-star rating in the GRESB assessment of the infrastructure sector's ESG performance and been recognised in the EcoVadis ESG rating.

In 2025, we applied for ISCC certification for both our biogas production and gas sales. We expect the certification to enter into effect in March 2026.

Environmental responsibility

Our environmental responsibility is based on reducing emissions, increasing the production and use of renewable energy, and promoting the electrification of the energy system.

Environmental responsibility indicators

ENERGY

Auris Energia Group uses natural gas, biogas and electricity to produce steam and district heat for its customers. In addition, we use electricity for the production process and some oil for heating at our biogas production plant in Mäntsälä. We purchase electricity for the Group’s premises and use a small amount of natural gas to heat our premises in Kotka.

In 2025, our energy service company produced a total of 126 GWh of heat and steam energy for its customers. In 2024, the corresponding figure was approximately 114 GWh. In the main, we produced this energy with natural gas and biogas, but we also increasingly used heat pumps and electric boilers to produce it.

At the end of 2025, sites combining heat pumps and other electricity-based energy production with gas already represented, numerically, a significant part of Auris’ energy service sites. In late 2025, we also signed an energy partnership agreement for the new Fazer chocolate factory to be built in Lahti. The energy solution to be implemented for the factory will also be based on electricity.

Our emission calculations in accordance with the GHG Protocol provide a report on all of the emissions of the energy produced by our energy service company. The table below provides a detailed breakdown of our energy production in terms of our major food industry customers whose facilities are subject to the environmental reports submitted to the authorities.

We produced approximately 65,8 GWh of energy for these major energy service customers in 2025. In 2024, the corresponding figure was approximately 62.1 GWh.



The energy produced for energy service customers subject to the environmental reports submitted to the authorities, GWh	2025	2024
Steam	59.6	56.5
District heat	6.2	5.6
Total	65.8	62.1

Emission reporting

SCOPE 1 EMISSIONS, I.E. DIRECT GREENHOUSE EMISSIONS FROM OUR OWN OPERATIONS

Scope 1 emissions reported in accordance with the GHG Protocol include the greenhouse gases arising from the organisation’s operational activities. Our Group’s Scope 1 greenhouse gas emissions consist mainly of emissions from the natural gas combusted by our energy service company for heat and steam production, methane leaks from our gas network and methane losses at the Mäntsälän Biovoima biogas plant.

In 2025, the emissions from our energy service company’s energy production increased from 2024, with the emissions from energy produced amounting to 16,456 tCO₂eq in 2025. The specific emission factor of our energy plants is approximately 55.55 gCO₂/MJ, which is based on the monthly average during the year under review. Otherwise, the natural gas emission factor published by Statistics Finland, which is 55.81 gCO₂/MJ, has been used in our calculations. The increase in emissions was mainly due to increased energy consumption. In 2025, gas leaks in our gas distribution network generated emissions of approximately 1,399 tCO₂eq. In 2024, the corresponding figure was 1,462 tonnes.

One megatonne of methane corresponds to 29.8 megatonnes of carbon dioxide in terms of its climate impact. We estimate our methane emissions from gas leaks by using the volume flow measurement technique, which provides a more accurate estimate of the total amount than the traditional method of substation measurement. Estimated by means of volume flow measurement, gas leaks are, due to the accuracy of the measurement technique, significantly lower compared to the estimate based on hourly measurements, but we report both values for our methane emissions. In estimating our total emissions, we have used the more accurate value obtained through the use of the volume flow measurement technique.

The quantity of our gas leaks has continued to decrease throughout the 2000s. In spite of the higher volume of gas, the share of gas leaks of our total gas distribution has continued to decrease, reaching a level of 0.37% measured using the traditional, less accurate measurement method. Using the far more accurate volume flow measurement method, the emissions are at a level of 0.08%. We continuously reduce leaks in our gas pipelines by making investments and being diligent in monitoring the network.

Emissions from AEP’s energy production	2025	2024
Produced energy, steam and heat (GWh)	126	114
Emissions (tCO₂eq)	16 456	15 270

Heating of the Kotka office	2025	2024
Natural gas (MWh)	186	190
Emissions (tCO₂eq)	33,6	34,3

Emissions from AEP’s energy production	2025	2024
Gas leaks, conventional (nm ³)	300 760	304 699
Gas leaks, volume flow measurement (nm ³)	63 422	66 313
Emissions (tCO₂eq)*	1 399	1 462

Mäntsälä biogas production plant	2025	2024
Plant heating, oil-produced (MJ)	1 411 413	53 848
Biomethane methane losses (nm ³)	7 587	8 733
Emissions (tCO₂eq)	265	196

The EU’s taxonomy for assessing environmental impacts will make the monitoring and prevention of gas leaks a key climate change mitigation activity. Auris Energia Group promotes the monitoring and prevention of gas leaks and studies new options for the elimination of harmful emissions.

	2025	2024
Total Scope 1 emissions, tCO₂eq	18 153	16 963

* Emissions calculated on the basis of the volume flow measurement figure. GWP classified according to the IPCC AR5 report 100-year time horizon 29.8 tCO₂eq. Calculated in accordance with the GHG Protocol: x tCH₄ * GWP(CH₄).

SCOPE 2 EMISSIONS, I.E. EMISSIONS OF ENERGY PURCHASED AND CONSUMED FOR THE OPERATIONS OF THE COMPANY

We have calculated the indirect emission impacts of our purchased electricity and district heating in accordance with the GHG Protocol. Our Scope 2 emissions include the electricity we use for energy production, the electricity used by our biogas production plant and other electricity we purchase.

Our electricity consumption increased in 2025. In addition to Mäntsälän Biovoima, our electricity consumption figures comprise the electricity used, e.g. by our premises and hybrid heating sites.

As the emission coefficient of electricity consumption, we have used the emission factor for electricity consumed in Finland, as reported by Fingrid. In 2025, the emission factor was 25 gCO₂/kWh (source: Fingrid).

In 2025, our total Scope 2 emissions amounted to approximately 94 tCO₂eq. Due to the decrease in the emission factor for electricity consumed in Finland, the calculated emissions have remained approximately unchanged in spite of increased electricity consumption.

Scope 2	2025	2024
Electricity procured by AE (MWh)	2 276	1 210
Electricity procured by MBV (MWh)*	1 492	1 620
Electricity total (MWh)	3 768	2 830
Emissions (tCO₂eq)	94	93



SCOPE 3 EMISSIONS, I.E. OTHER INDIRECT GREENHOUSE EMISSIONS RELATING TO THE OPERATIONS OF THE COMPANY

We are expanding our Scope 3 emissions reporting, but for the time being in this category we report the emissions generated by the kilometres driven by our personnel, the emissions from the combustion of the gas sold by us and, as a new addition, emissions from Mäntsälän Biovoima's waste transport.

According to the GHG Protocol, Scope 3 emissions should also include emissions from our other procurement activities and our procurement value chain. However, we do not yet have enough information to report these emissions accurately. We are seeking a solution to this issue and we will improve our total emission estimates in the future.

The amount of gas we sold decreased in 2025 when compared to 2024. This directly explains the decrease in our

Scope 3 emissions. The combustion of the biogas we sell is not considered to generate carbon dioxide emissions. Biogas is considered a carbon-neutral fuel, as the carbon dioxide released during its combustion comes from plant and animal-derived biomass, which has sequestered the same amount of carbon dioxide from the atmosphere as it grows.

Emissions per kilometre driven are calculated using average emission factors. In 2025, we used factors according to the Finnish Climate Change Panel's calculator: 2.35 kgCO₂/l for petrol, 0 kgCO₂/kg for biogas and 2.689 kgCO₂/l for diesel. We have used a factor of 0.09 kg/kWh for electricity in accordance with the emission and cost calculator for passenger cars on the Autokalkulaattori website.

Going forward, we will continue to avoid unnecessary travel and reduce our travel-related emissions.

Scope 3	2025	2024
Emissions from gas sold, tCO ₂ eq	109 366	136 196
Emissions per km driven, tCO ₂	24,3	19,0
Emissions from MBV's waste transport, tCO ₂ (Reported figure for the full year, also for 2023)	102,7	85,4
Emissions (tCO₂eq)	109 493	136 300

INDIRECT GREENHOUSE GAS EMISSIONS

Our energy production operations may also generate small amounts of other emissions besides carbon dioxide, such as NOx and SOx emissions. The combustion of natural gas at our steam plants generates a small amount of NOx emissions.

The oil used as an auxiliary fuel at some of our plants generates both SOx emissions and particulate emissions, if the oil boilers in question are used. In 2025, a total of 20 litres of light fuel oil was used in maintenance situations at our energy services sites, but this has not been included in the accounting due to the low volume of use.

Indirect greenhouse gases	2025	2024
NOx emissions, tonnes	8,93	9,08
SOx emissions, tonnes	0	0
Particulate emissions, tonnes	0	0

TOTAL EMISSIONS AND EMISSION INTENSITY

Our total emissions in 2025 amounted to 127,740 tCO₂eq. By far the highest percentage of this is generated by the combustion of natural gas we provide at customer sites. Our emission intensity was approximately 1,545 tCO₂eq per one million euros. In other words, for one million euros in revenue, we generated 1,545 tonnes of CO₂eq emissions, and each euro we generated produced approximately 1.55 kg of emissions. The emission intensity per revenue is not a great indicator of our environmental responsibility, considering that our revenue is so dependent on the European market prices of gas.

Emission intensity	2025	2024
Total emissions, tCO ₂ eq	127 740	153 357
Revenue, MEUR	82,7	96,3
Emission intensity, tCO ₂ eq per MEUR	1 545	1 592

IMPACT ON NATURE AND THE ENVIRONMENT

Our most significant impacts on nature and the environment arise from the expansion of our gas network. The excavation of gas pipelines, in particular, requires special diligence. In Finland, excavation sites require an official permit, which is not granted for areas with endangered species or other forms of protected nature.

In addition to gas network operations, our Group generates environmental impacts from biogas production. We manage environmental and safety risks related to biogas production by means of separate operating models and supervision by the authorities at Mäntsälän Biovoima Oy.

Our safety rules and procedures have been drawn up in accordance with Government Decree 205/2009. We also emphasise environmental protection in our guidelines and procedures.

We handle hazardous chemicals with extreme care and regularly inspect the condition of containers, for example. In the event of accidents – which we have not had with hazardous chemicals – our instructions are to use fuel peat or oil absorption agents to absorb the chemicals.

IDENTIFIED RISKS RELATED TO GAS DISTRIBUTION

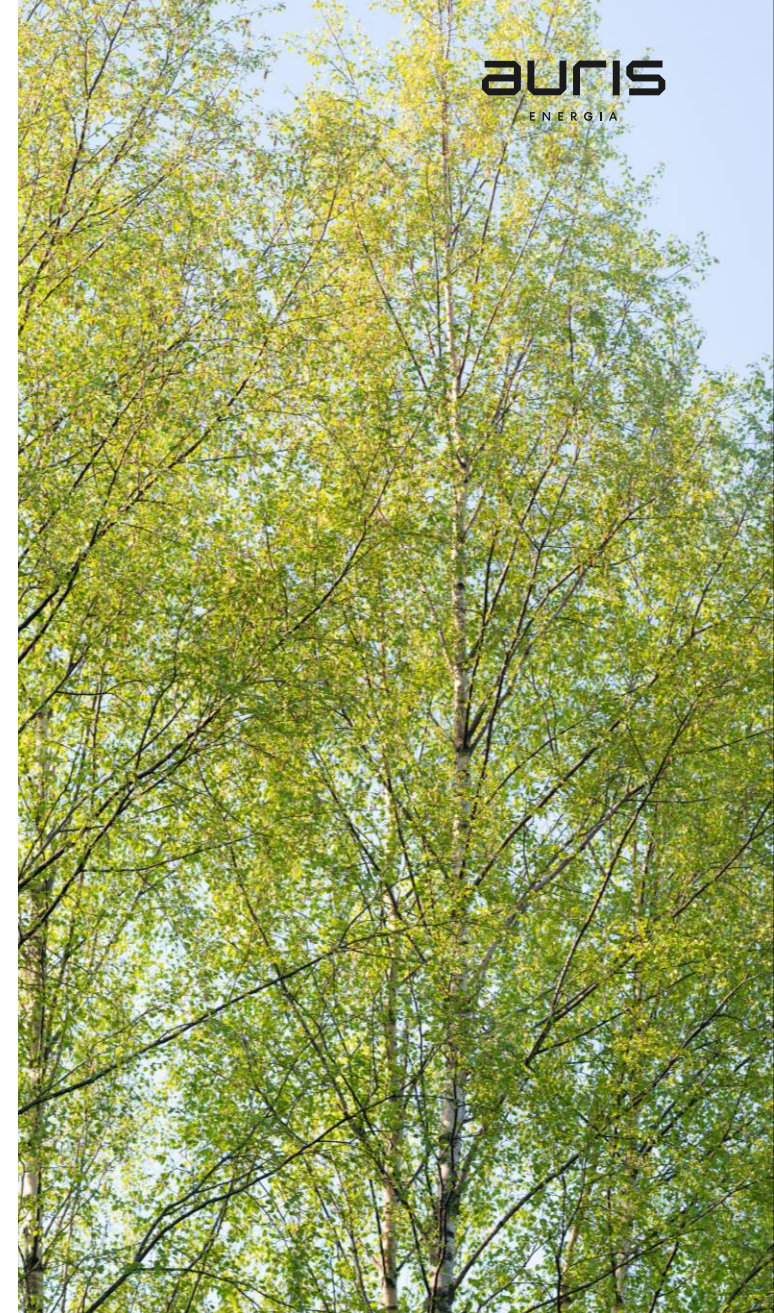
At our own discretion and at the request of the energy authorities, we have identified and documented the operative risks related to our gas distribution operations.

The most significant risks identified in Auris Kaasunjakelu’s contingency plan include:

- Burst pipes
- Fires
- Disruptions caused by maintenance
- Defects in gas appliances
- Insufficient personnel at the time of a hazardous incident
- Gas distribution disruptions in the distribution network
- Vandalism

Our contingency plan addresses the prevention of these significant risks and our preparations for disruptions. We prepare for technical defects through our own monitoring activities as well as continuous monitoring outsourced to a service provider.

We also keep an inventory of commonly used spare parts at our business locations. Burst pipes caused by earthworks are prevented by using advance notifications of earthworks and the demonstration of pipelines before excavation work begins.



PHYSICAL RISKS TO THE ENVIRONMENT

The most common physical environmental risks involved in the Group’s operations include potential burst gas pipes or defective equipment. They may result in the release of methane into the air, which has a significant impact on the warming of the climate. Physical environmental risks also include methane losses related to biogas production in Mäntsälän Biovoima Oy’s operations.

Due to business acquisitions, our gas distribution network has expanded significantly, which partly explains the increase in pipe breaks. Excavation work carried out by an external contractor is the most common reason for burst pipes. To prevent these risks, we provide training, instructions and supervision. Our goal is to prevent emissions and to detect and address deviations as quickly as possible. We systematically monitor the number and causes of burst pipes as part of our environmental and safety efforts.

	2025	2024
Gas leaks, substation measurement (m ³ n/a) *	300 760	304 699
Gas leaks, volume flow measurement (m ³ n/a) **	63 422	66 313
Burst pipes, number	5	1
Pipeline length, km, approx.	1 208	1 215

* All of the pressure reducing units in our network provide remotely readable hourly measurements. In calculating gas leaks, unit consumption is measured nightly between 2:00 a.m. and 5:00 a.m. from June to August. The measurement results are reported to the authorities annually.

** The area to be measured is separated from the rest of the distribution network using stop valves, and the tightness of the stop valves is confirmed by monitoring the pressure in the network. Gas is then fed into the area via a bypass and the amount of gas is measured. The measurement period is one hour and the amount of gas is monitored in 10-minute intervals.

WATER

Water is essential for the production of steam at our steam production sites. In 2025, our water consumption in steam production amounted to approximately 98 megalitres. The figure includes the water used by Auris Energiapalvelut at the customer sites subject to its environmental reporting and the water consumed at properties. We also need water for Mäntsälän Biovoima's process. Its consumption in 2025 was approximately 12 megalitres.

Part of the water we use is circulated in steam production systems, which makes it difficult to estimate the absolute water consumption. Water used in energy production mainly consists of cooling water, which is channelled into the sewage system after the process.

Year	2025	2024
Water consumption, Ml	110	68

WASTE

Within Auris Group, waste comprises utility goods on the premises. We have reduced the use of office supplies by transitioning to a digital archive, for example. In addition, Mäntsälän Biovoima generates so-called rejects as part of the biogas process, along with some plastic waste.

Our subcontractors are responsible for the waste generated in repair and expansion work on our distribution network.

Social responsibility

For us, social responsibility means highly competent personnel, a good workplace community, and customers and stakeholders who can trust us.

Social responsibility indicators

PERSONNEL

Our personnel head count has grown significantly in recent years. As our operations have grown, we have recruited more permanent employees in various business areas. During the reporting period of our first sustainability report, i.e. in 2019–2021, our personnel increased approximately by a quarter. We hired three new employees in 2022, six in 2023, eight in 2024, and six in 2025.

Most of our employees have extensive experience in the energy sector. The average age of our personnel was 45 in 2025, which is the same as in 2024, when the average age was 45.

However, as the average age of our personnel had increased in the preceding years, one of the risks related to our social responsibility is the loss of know-how when employees retire in the future.

We have taken this risk into account and, to minimise it, we have designated substitutes for the members of our Executive Team, for example. We have also developed an active exchange of information related to work duties. We focus on transferring tacit knowledge from our experienced employees to new recruits. This ensures that we will maintain a high level of service quality and competence in our organisation.

	2025	2024
Employees	53	47
Newly recruited employees	6	8

Most of our employees would also recommend us as an employer to their friends.

EMPLOYEE SATISFACTION

In autumn 2025, we again conducted our now-traditional employee survey, which received responses from the majority of our personnel. Based on the results of the survey, overall satisfaction in the Group is very good. The employee NPS (Net Promoter Score) for our Group is 59, which can be considered very good (on a scale of -100 to 100). Last year, the figure was almost the same, 58.

Our employees are of the view that their work tasks are interesting and to include development opportunities. The support of the workplace community and opportunities for flexibility that take into account the needs of family life again received a lot of praise in the survey.

NON-DISCRIMINATION

We observe Finnish legislation and our ethical principles in everything we do. We do not condone any form of discrimination and take immediate action if any discrimination is observed. We also encourage our personnel to highlight potential problems.

Supervisors must use all means at their disposal to promote direct, open and constructive discussion in the workplace community. Creating and maintaining a positive and safe workplace atmosphere is a shared goal for us, and each of our employees is responsible for contributing to that goal.

Age distribution	2025	2024
Under 30	13 %	11 %
30–50	53 %	57 %
50+	34 %	32 %

DIVERSITY

In 2025, women made up 19% and men made up 81% of our employees. Considering the scope of our operations, our organisation is relatively small, and we have practically no women and men performing the same duties or duties on the basis of which pay equality could be determined.

FREEDOM OF ASSOCIATION

We respect our employees’ right to the freedom of association in accordance with Finnish legislation, which means that every employee has the right to belong to, or not belong to, various organisations.

Non-discrimination Act 1325/2014, **Constitution of Finland 731/1999

TRAINING

We want to maintain our employees’ existing skills and provide them with various development opportunities. As part of our personnel plan and training goals, we provide our employees with extensive access to various training activities, from English language studies to invoicing and debt collection in the energy sector. Our employees received an average of 4.3 days of training in 2025.

For instance, the sustainability and ESG training activities include training for operations supervisors in natural gas operations, first-aid training, data security training and GDPR training. This also includes mandatory training for some of our employees, such as hot work certification, electrical installation training or gas installation training.

Personnel	2025	2024
Hours of training per year per employee	26	29

PROHIBITION OF FORCED LABOUR AND CHILD LABOUR

We observe the Finnish Young Workers’ Act* and have unequivocally prohibited the use of child labour at our Group. We also observe Article 5 of the EU Charter of Fundamental Rights** and we have prohibited forced labour in our operations.

We also require our subcontractors and suppliers to observe the same legal obligations, and we prohibit child labour and forced labour in our ethical principles and our Supplier Code of Conduct.

* Young Workers’ Act 1993/998, **EU Charter of Fundamental Rights, Title I: Dignity, Article 5: Prohibition of slavery and forced labour

DIVERSITY

Customer satisfaction is important to us, which is why our customer service measures it continuously with the NPS (Net Promoter Score) and FCR (First Contact Resolution) performance indicators reported below. In 2025, the figures improved slightly from the 2024 level.

In 2025, we also invested in customer satisfaction, which is at the heart of our strategy, by commissioning an external actor (Adato) to conduct a customer satisfaction survey for our medium-sized gas customers. In addition, we again conducted a satisfaction survey for our largest gas and energy service customers with a web-based tool.

Based on the results of both surveys, we are considered to be a reliable and customer-focused operator. The surveys also provided us with valuable development ideas, many of which we will implement in 2026.

Customer satisfaction	2025	2024
NPS	72 %	66 %
FCR	89 %	85 %

CYBER SECURITY AND CUSTOMER PRIVACY

We are committed to maintaining the privacy and data security of our customers and suppliers. In 2025, we further improved our operational information security capabilities by acquiring 24/7 information security services.

We have updated our data protection policy and related guidelines, and specified them further with regard to the responsible use of AI. We ensure that our partners protect our data in accordance with the GDPR.

In 2025, there were no reported data leaks or information security violations in our company.

We continuously improve our personnel’s security know-how through different training and info sheets. At the beginning of 2026, we launched a phishing simulation as an ongoing information security training programme for our employees.

The most significant IT-related developments for our Group in 2025 were a significant improvement in information security capabilities and the deployment of a new tool for recording and processing information security observations and risks.

COOPERATION WITH THE AUTHORITIES

We engage in close cooperation with the authorities in our sector. Each year, we report to the Energy Authority, e.g. on the components of our gas distribution network, our financial indicators and our technical indicators.

Similarly, we report to the Finnish Safety and Chemicals Agency (Tukes) on burst pipe incidents and hazardous incidents as well as our renovation plans concerning our distribution network in Helsinki. We also report to the authorities on an annual basis on the emissions of our heat and steam plants.

The operations of the Mäntsälän Biovoima Oy plant are subject to an environmental permit, and the company engages in close cooperation with the competent authorities to ensure that environmental and safety-related requirements are met.

Naturally, we also comply with all legislation applicable to our operations.

Neither the official inspections of our network nor any other audits of our operations have resulted in any cautions of note or revealed any irregularities posing life or health risks. We have submitted all of the reports required of us to the authorities in the appropriate manner and conducted all of the required corrective measures within schedule.

COOPERATION WITH OTHER ORGANISATIONS

Auris Group engages in cooperation with Finnish Energy, the Finnish Biocycle and Biogas Association, the Finnish Gas Association, the Finnish Hydrogen Cluster as well as WEC Finland and is a member of all of the above organisations.

Cooperation keeps us at the leading edge of the development of our industry and helps us take companies and society towards a future of lower emissions and greater energy efficiency.

POLITICAL ACTIVITY

We do not represent, support or cooperate with political parties or organisations.

ANTI-BRIBERY, ANTI-CORRUPTION AND ANTI-FRAUD ACTIVITIES

We comply with Finnish legislation and our own ethical guidelines in order to avoid bribery, corruption and fraud. We have no reported cases of the three.

WHISTLEBLOWING PREPAREDNESS

Whistleblower protection legislation in accordance with EU Directive 2019/1937 applies to all private sector organisations with over 50 employees. This means that, in 2025, our Group was within the scope of the legislation in question for the first time. However, we had already prepared an online whistleblower channel in 2023 and launched it in spring 2024.

We have also always encouraged our employees to report all potential safety deviations, unethical conduct or actions that violate – or potentially violate – the rules laid out in our ethical principles. It has been possible to submit such reports by emailing or calling our executives, Board of Directors or the relevant public authority, for example.

Safety

The safety and health of our employees, customers and partners are the foundation of everything we do.

Safety indicators

OCCUPATIONAL HEALTH AND SAFETY

Our work duties range from office work to field operations, plant operations and on-site tasks. Our Group’s employees carry out tasks such as the monitoring and maintenance of gas distribution networks, biogas plant operation and maintenance, and work on construction and maintenance sites and at heating plants. These tasks involve physical, chemical and operational risks that are greater than those of office work, and managing these risks is a key aspect of our safety efforts.

Maintaining and developing the safety culture is on the agenda of every Executive Team meeting. In addition, our Board of Directors monitors, through regular reporting, the safety of the work carried out by, and for, the Group in conjunction with each board meeting. Compared to 2024, absences due to sickness at the Group slightly decreased in 2025, while the number of permanent employees increased during the same period.

Year	2025	2024
Sickness absence rate, %	1,1	1,5
Personnel, FTE	53	47

SAFETY MANAGEMENT AND RESPONSIBILITIES

At Auris Energija Group, safety management is based on Group-level steering and operational responsibility at the business level.

The Group’s safety management is the responsibility of a designated safety manager, who develops and maintains common safety practices, guidelines and operating models. Each business is responsible for safety, risk management and compliance with instructions as part of day-to-day operations.

We identify safety-related risks as part of day-to-day operations through safety observations, safety walks and risk assessments. We address observations at the business level as part of normal management and implement corrective and preventive measures based on them in order to continuously improve the safety level.

Our Auris companies have separate occupational safety guidelines to which all employees are required to adhere. We require our employees to engage in continuous observation related to safety, and these observations are documented in the Auris safety channel. The construction, quality, inspection and use of the gas pipeline and the notes of the operations supervisor are documented in a separate monitoring log.

Our risk management is based on proactively identified risks, work instructions and well-established operating models. In 2025, we deployed separate software for risk management, and we review the risks of all our Group’s businesses and support functions annually. We support risk management through training, instructions and continuous safety observations.

Number of occupational accidents	2025	2024
Number of personnel	0	0
Number of subcontractors	1	1

ESTIMATED HEALTH AND SAFETY IMPACTS OF PRODUCTS AND SERVICES

We understand the health and safety risks associated with our products and services. To minimise these risks, we comply with all legal requirements, monitor our distribution network 24/7 and, where necessary, provide instructions to our customers and partners on how to minimise risks. We also conduct safety walks at our subcontractors’ construction sites, and Auris Energiapalvelut monitors its energy production plants 24/7, all year round.

The safety and quality of the gas we sell and distribute is the responsibility of the Finnish gas transmission system operator Gasgrid Finland Oy.

OUR GOALS ARE AS FOLLOWS:

- Zero accidents, every year
- Avoiding damage to our gas pipelines and other equipment
- preventing third-party hazardous incidents and adverse impacts

Auris Energia Group's total impact and targets

Summary of the overall impacts of Auris Energia

FINANCIAL IMPACTS & OUR GROUP'S EMISSIONS

In 2025, Auris Energia Group's business developed steadily and our revenue amounted to EUR 82.7 million. Our EBITDA was EUR 17.1 million and EBIT was EUR 3.5 million. Our total tax footprint was EUR 29.3 million, which reflects the significant contribution of our operations to Finnish society.

In 2025, the length of our gas distribution pipeline decreased slightly, as we decommissioned some sections of the pipeline. Our customer base remained stable with approximately 17,000 customers. We are proud that all of the contractors we use are Finnish. The total volume of gas we sold was approximately 742 GWh and the amount of gas we transferred was 970 GWh. In addition, we produced approximately 126 GWh of thermal energy.

In terms of environmental responsibility, our Group's total emissions amounted to 127,740 tCO₂eq (2024: 153,357 tCO₂eq) and were distributed as follows:

- Scope 1: 18,153
- Scope 2: 94 tCO₂eq

- Scope 3: 109,493 tCO₂eq

MÄNTSÄLÄN BIOVOIMA OY AND THE BIOGAS BUSINESS

The Auris Energia Group's holding in Mäntsälän Biovoima Oy is 72%. In 2025, the biogas plant processed a total of 14,721 tonnes of biowaste, producing 9.25 GWh of biomethane.

We completed our investment in the expansion of the Mäntsälän Biovoima biogas plant during the year under review. The plant's processing capacity was increased from 20,000 tonnes to 43,000 tonnes. The expansion makes it possible to increase biomethane production capacity to 34 GWh per year. We received funding for the expansion from the RAKI project under the Ministry of the Environment.

We also opened Finland's first public containerised gas feed-in point at the Mäntsälän Biovoima plant site, where biogas and synthetic methane can be received from off-grid production plants.

Summary of the overall impacts of Auris Energia

OCCUPATIONAL SAFETY AND PERSONNEL 2025

In 2025, the number of employees in our Group increased to 53. Safety remained at a high level, as there were no work-related accidents among our own personnel, and only one accident occurred among contractors.

The sickness absence rate was low, only 1.1 %. Customer satisfaction was high, and our NPS score rose to 72. We continued to actively carry out safety walks and develop safety culture throughout the Group.

ESG AND GOVERNANCE 2025

In 2025, ESG themes were a central aspect of the Group’s governance and management. ESG indicators were incorporated into the remuneration of the management, and sustainability themes were reported to the Board of Directors on a regular basis.

The whistleblower channel was in use throughout the year, and no violations related to bribery, corruption or information security were observed during the reporting period. The Group continued its active cooperation with industry organisations and stakeholders, including Finnish Energy, the Finnish Biocycle and Biogas Association, the Finnish Gas

Association, the Finnish Hydrogen Cluster and WEC Finland.

EMISSIONS MANAGEMENT AND ENVIRONMENTAL RESPONSIBILITY 2025

In 2025, we continued our efforts to reduce emissions. Gas leaks decreased from the previous year, amounting to 1,399 tCO₂eq (2024: 1,462 tCO₂eq).

The share of gas leaks of all the gas we distributed was:

- With the conventional measurement method: 0.37%
- With the more accurate volume flow measurement method: 0.08%

We actively invest in minimising gas leaks and improving energy efficiency.

Advanced measurement methods were utilised in the monitoring and management of methane emissions, and investments in minimising gas leaks and improving energy efficiency were continued.

Auris Energia's sustainability indicators for 2025 at a glance

FINANCIAL INDICATORS

Revenue	EUR 82.7 million
EBITDA	EUR 17.1 million
EBIT	EUR 3.5 million
Total tax footprint	EUR 29.3 million

GAS BUSINESS

Biogas plant's processed biowaste	14,720 t
Biomethane production	9.25 GWh
Gas sold	742 GWh
Gas distributed	970 GWh

PERSONNEL AND SAFETY

Number of personnel	53
Occupational accidents	0 (own personnel), 1 (contractors)
Sickness absence rate	1.1 %
NPS (customer satisfaction)	72

ESG AND GOVERNANCE

Whistleblower channel commissioned

No reported incidents of bribery or data breaches

ESG indicators as part of management remuneration

EMISSIONS MANAGEMENT

Overall emissions	127,740 tCO ₂ eq
Gas leaks	1,399 tCO ₂ eq (2024: 1,462 tCO ₂ eq)
Leaks as a share of gas distributed	0.37% (conventional), 0.08% (volume flow measurement)

Description of the materiality analysis

Materiality analysis & double materiality analysis

BACKGROUND AND THE SCOPE OF WORK

In 2022, Auris Energia Group carried out a materiality analysis to assess its material sustainability themes. This 2025 Sustainability Report relies on that same analysis. In autumn 2024, we also carried out a double materiality analysis, which we describe at the beginning of this report.

The double materiality analysis was part of the preparations for reporting in accordance with the CSRD directive, which was originally expected to become an obligation for us starting from the information on the year 2025. However, as the EU regulations governing sustainability reporting were in transition for almost all of 2025, we decided to prepare this report with reference to the GRI index and on the basis of our original materiality analysis. Nevertheless, in this report, we have also taken into account the most important aspects of our double materiality analysis.

Our 2022 materiality analysis was conducted in accordance with the GRI requirements. In the first stage, we limited the analysis to Auris Energia's own operations, customers, and direct supplier and subcontractor relationships. In terms of the most remote parts of our supply chain, we have taken under review the Group's potential effects on human rights.

KEY MEASURES

The basis of the materiality analysis constituted stakeholder and expert interviews, desktop research as well as an assessment of the probability and gravity of potential positive or negative effects.

The results are reported on the following pages of this sustainability report in accordance with the GRI requirements.

Description of the materiality analysis process

For the purpose of the materiality analysis, we used the items listed below to help identify the Group’s actual and potential negative and positive effects. The charted effects apply to economy, the environment and people, including human rights, throughout Auris’s operations and business relationships.

- The GRI 11: Oil and Gas Sector 2021 Standard served as the starting point for the assessment
- Charting and review of the value chain and key business relationships
- Desktop research on the existing written materials
- Stakeholder and expert interview regarding the risks related to, and potential of, hazards
- Professor of natural resources and energy policy
- Owner of Auris Enerģia (abrdn)
- Customer
- Subcontractor/contractor of Auris Enerģia
- Financier of Auris Enerģia
- Employee representatives of Auris Enerģia

The prioritisation of the effects on the basis of their importance was based on the following:

- Stakeholders were asked to rate the materiality of sustainability themes based on the GRI 11: Oil and Gas Sector 2021 Standard.
- Assessment of the effects, with regard to the scope, reparability/reversibility, probability, etc.
- Workshop with Auris Enerģia’s personnel
- Specifying the limit value of materiality on the basis of the values assigned to the effects as well as the stakeholders’ rating

Based on the materiality analysis, Auris Enerģia’s key sustainability themes include:

1. Greenhouse emissions
2. Occupational health and safety
3. Adapting to climate change, flexibility and transition to low-emission energy production
4. Security of gas supply
5. Asset integrity and critical event management

Auris Energia manages the negative effects identified in the materiality analysis as described below:

ACTUAL NEGATIVE EFFECTS

- Emissions: Gas distribution generates methane emissions, which are already very low with regard to the Group and which we will actively continue to reduce. During the period under review in this report, we have invested a significant amount of money in the modernisation and renovation of our gas network. For more information on the subject, see pages 6 & 21 of this report, for example.
- Site closures, restoration of areas, asset integrity and critical event management, treatment of occupational accidents, occupational health and safety: Our operations have minor regional effects, for example, when our contractors wrap up work on our sites or close excavations. We always restore the areas of our sites and we never establish a site in an area where it is not permitted by the environmental authorities or regulations. We engage in active cooperation with our contractors in order to ensure safety at our sites. For example, page 31 of the report.
- Critical event management: In case of potential occupational accidents or accidents related to gas distribution, we have clear instructions in place, and we carefully monitor compliance with said instructions. If necessary, we also collaborate with the authorities. For more information, see page 31

POTENTIAL NEGATIVE EFFECTS

- Occupational health and safety: Operating with gas at heat or steam plants requires a particularly thorough culture of safety. To prevent the related risks, we provide training, safety walks as well as instructions, monitor compliance with the above and emphasise the general safety culture. For example, we have made it very easy to log safety observations through the use of a QR code. Page 31 and many other sections of the report.

Auris Energia manages its positive effects in many different ways listed below and in other sections of the report:

POTENTIAL AND ACTUAL POSITIVE EFFECTS:

- Greenhouse gas emissions and adapting to the climate change
- The percentage of biogas of the gas we sell is continuously increasing, and biogas will increasingly replace natural gas in the future. For example, page 18 of the report.
- We keep an eye on the development of synthetic gases and the hydrogen economy and contribute to the creation of a clean gas market.
- Gas-independent and growing, our energy service business specifically provides services to improve energy efficiency and reduce emissions. For example, pages 10 & 20

OCCUPATIONAL HEALTH AND SAFETY

- We have a comprehensive occupational health agreement which applies to all employees and also includes a fair amount of preventive health care, for example, page 31.
- Our industry's strict safety requirements require all of our employees and contractors to get regular training and maintain specific qualifications on an ongoing basis. For more information, see page 31, for example.

ECONOMIC IMPACT

- We create work and pay all of our taxes to Finland, without any kind of tax planning. For more information, see page 16 of this report.

OTHER

- We invest in the know-how of our employees, such as in the form of training, in order to provide our employees with the latest knowledge and skills, not only pertaining to safety, but also with regard to the green transition. For more information, see page 28.
- In our industry, security of supply is essential in critical areas, such as the food industry. Our security of supply, both in terms of gas distribution and sales, was 100% throughout the year 2024, as you can read on page 10.

The GRI index and “statement of use”

This sustainability report of Auris Energia Group has been drawn up with reference to the GRI (Global Reporting Initiative) standard. Our sustainability report for the calendar year of 2025 has been drawn up on the basis of the sections of the GRI standard listed below. The selection thereof was based on the GRI reporting guidelines as well as the view of Auris Energia and our stakeholders regarding the significance of our effects.

The sections of GRI selected for the report:

GRI 1: Foundation 2021

GRI 2 General disclosures – General information about our Group

GRI 3 Material topics (with a reference to the materiality analysis)

GR 200 Economic – Environmental responsibility

GR 300 Environmental – Economic responsibility

GR 400 Social – Social responsibility

DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION IN REPORT	DISCLOSURE, COMMENT, OR REASON FOR OMISSION
-------------------	------------------	--------------------	---

GRI 2: GENERAL DISCLOSURES 2021

1. THE ORGANIZATION AND ITS REPORTING PRACTICES

2-1	Organizational details	p. 8, 12, 51	Organizational details of Auris Energia -konserni are presented, including legal entities covered, headquarters and contact details.
2-2	Entities included in the organization's sustainability reporting	p. 8, 51	The report covers Auris Energia Oy and its subsidiaries, including Mäntsälän Biovoima Oy. Information is presented at Group level unless otherwise stated.
2-3	Reporting period, frequency and contact point	p. 6, 51	<p>The sustainability report covers the calendar year 2025 and is published annually together with the financial statements.</p> <p>The company reports ESG aspects regularly to its owners, authorities and consumers. To the owners, the reporting frequency is at a minimum once every two months, when we have a Board meeting, to the authorities it is mostly annual, and to our customers it is mostly upon request and/or as regulation requires.</p>
2-4	Restatements of information	Several pages throughout the reports, including p. 16-18	All restatements provided are either for comparison purposes (e.g. comparing the change from 2023 to 2024) or because the information is still valid
2-5	External assurance	p. 6 & 50	Assured by EY, stated on mentioned page

2. ACTIVITIES AND WORKERS1. THE ORGANIZATION AND ITS REPORTING PRACTICES

2-6	Activities, value chain and other business relationships	p. 8-10, 18	<p>Report includes information of the sectors where the company is active.</p> <p>Report includes information on the value chain on a very high level such as the geographic location of suppliers. The report states that the company does not allow the use of Russian energy in any of its supply contracts.</p> <p>The company collaborates with Energiateollisuus ry, Suomen Biokierto and Biokaasu ry, Kaasuyhdistys, Vetykluster and WEC Finland.</p>
2-7	Employees	p. 27-28	The total number of employees as well as breakdown by gender and age are reported. All of the other breakdowns have not been reported, as of yet. The report includes reasoning for the increase of number of employees.
2-8	Workers who are not employees	p. 27	Our Group does not have workers who are not employees.

DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION IN REPORT	DISCLOSURE, COMMENT, OR REASON FOR OMISSION
-------------------	------------------	--------------------	---

GRI 2: GENERAL DISCLOSURES 2021

3. GOVERNANCE

2-9	Governance structure and composition	p. 12	The report includes some information regarding the board of directors and executive management. However, the report lacks proper description of the governance structure (responsibilities, monitoring, etc.).
2-10	Nomination and selection of the highest governance body	p. 12 and p. 13-14	Explained to relevant extent on page 10 & 11
2-11	Chair of the highest governance body	p. 12	Can be deduced from the content on page 12. Not relevant as the chair is not a senior executive.
2-12	Role of the highest governance body in overseeing the management of impacts	p. 14	Addressed only to very limited extent (e.g. who is responsible for deciding on sustainability matters).
2-13	Delegation of responsibility for managing impacts	p. 14	The report states that the highest decision making authority is the CEO. Page 12 also provides information that ESG matters are the responsibility of a specified Management team member. The report includes information that ESG matters are regularly on the board's agenda.
2-15	Conflicts of interest	p. 13	Conflicts of interest covered on a very high-level. If it were to happen that a conflict of interest would arise that needed to be reported to a stakeholder, we would do so without delay and remove the person with a conflict of interest from the decision-making, as stated in the report.
2-19	Remuneration policies	p. 14	Included on a very high-level.
2-20	Process to determine remuneration	p. 14	The report includes the information on a high level. The board approves the remuneration instructions for the employees and executive directors. The remuneration of the board is covered in the shareholder's meeting.
2-21	Annual total compensation ratio	p. 14 & 17	Report includes information about the total staff salary expenses.

DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION IN REPORT	DISCLOSURE, COMMENT, OR REASON FOR OMISSION
-------------------	------------------	--------------------	---

GRI 2: GENERAL DISCLOSURES 2021

4. STRATEGY, POLICIES AND PRACTICES

2-22	Statement on sustainable development strategy	p. 3, 6	Greetings from the CEO section includes the relevant information.
2-23	Policy commitments	p. 13-14	The mentioned pages describe our commitment to our code of conduct, in addition to Finnish law etc.
2-25	Processes to remediate negative impacts	p. 39 & 40	The report states that the company is aware of its negative impacts, and provides information on the management of those in the section on materiality analysis and GRI. No formal grievance mechanism in place. The company will set up a whistleblowing channel once it has over 50 employees as per the EU directive 2019/1937. The company encourages its employees to report any risks or potential non-compliances.
2-27	Compliance with laws and regulations	p. 27	It is stated that there have been no significant non-compliance instances.
2-28	Membership associations	p. 29	The report includes list of business relationships (please see 2-6c).

5. STAKEHOLDER ENGAGEMENT

2-30	Collective bargaining agreements	p. 28	All employees are covered by the collective bargaining agreements.
-------------	----------------------------------	-------	--

GRI 3: MATERIAL TOPICS 2021

3-1	Process to determine material topics	p. 36-38	Material topics have been identified based on stakeholder engagement, expert input and management assessment.
3-2	List of material topics	p. 37-38	The material topics for 2025 are presented and integrated into the relevant sections of the report.
3-3	Management of material topics	p. 39.40	The report describes the management of actual and potential impacts, risks and opportunities related to material topics, including environmental, safety and operational risks.

DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION IN REPORT	DISCLOSURE, COMMENT, OR REASON FOR OMISSION
GRI 201: ECONOMIC PERFORMANCE 2016			
201-1	Direct economic value generated and distributed	p. 16-18	
201-2	Financial implications and other risks and opportunities due to climate change	p. 37 onwards (materiality analysis)	Materiality analysis covers these, plus to some extent the other pages mentioned
GRI 203: INDIRECT ECONOMIC IMPACTS 2016			
203-1	Infrastructure investments and services supported	p. 17	We are primarily an infrastructure company, and continually invest in improving our distribution network + have purchased new networks
GRI 204: PROCUREMENT PRACTICES 2016			
204-1	Proportion of spending on local suppliers	p. 18	All contractors that work for us are based in Finland, our definition of local
GRI 205: ANTI-CORRUPTION 2016			
205-1	Operations assessed for risks related to corruption	p. 14	Our ethical guidelines apply to all our businesses and are based on evaluation risks in all of them.
GRI 207: TAX 2019			
207-1	Approach to tax	p. 16	We pay all our taxes to Finland, with no separate tax strategy etc.
207-2	Tax governance, control, and risk management	p. 16	This is described on a high level. But we do not exercise any particular tax planning, just pay the taxes as Finnish legislation stipulates.

DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION IN REPORT	DISCLOSURE, COMMENT, OR REASON FOR OMISSION
-------------------	------------------	--------------------	---

GRI 302: ENERGY 2016

302-1	Energy consumption within the organization	p. 20	Energy consumption of the Group, including biogas production (MBV), is reported for 2025.
302-3	Energy intensity	p.23	CO2-intensity reported, as well as energy intensity. As for the latter, the caveat is that is not really a good metric for us, our revenue being so highly dependent on gas prices on the European gas exchanges.
302-4	Reduction of energy consumption	p. 21, 22	Reported on a high level.

GRI 303: WATER AND EFFLUENTS 2018

303-1	Interactions with water as a shared resource	p.25	The report discloses the water usage.
303-5	Water consumption	p.25	Reported value is for Auris Energiapalvelut and water usage by the real estates. This is all of our water usage.

GRI 304: BIODIVERSITY 2016

304-2	Significant impacts of activities, products, and services on biodiversity	p. 24 & 25	The environmental permitting process is quite strict in Finland. Therefore, we do not build our sites close to protected areas. Therefore, we have not, in this second assured report, discussed this matter, as it is not very relevant. Our impact on biodiversity, at least in terms of "scope 1" is reasonably low.
--------------	---	------------	---

GRI 305: EMISSIONS 2016

305-1	Direct (Scope 1) GHG emissions	p. 21	Scope 1 emissions include emissions from gas distribution, energy services and biogas production at Mäntsälän Biovoima Oy.
305-2	Energy indirect (Scope 2) GHG emissions	p. 22	These emissions come from our energy production facilities owned by our energy services. Thus, they are location-based.

DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION IN REPORT	DISCLOSURE, COMMENT, OR REASON FOR OMISSION
GRI 305: EMISSIONS 2016			
305-3	Other indirect (Scope 3) GHG emissions	p. 23	Scope 3 emissions include emissions from sold gas, personnel travel and biogas feedstock logistics.
305-4	GHG emissions intensity	p.23	Reported, but not a good metric for us, as our revenue is so highly dependent on the volatile gas prices on the European gas exchanges.
305-5	Reduction of GHG emissions	p. 19, 21	Information disclosed relating to our methane emissions reductions that are due to our pipeline modernization
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	p. 23	NOx and SOx emissions have been reported. Other air emissions are not relevant nor produced in our processes.

GRI 306: WASTE 2020			
306-1	Waste generation and significant waste-related impacts	p. 25	Waste generation is primarily related to office activities and biogas production residues; contractors manage construction waste.
306-2	Management of significant waste-related impacts	p. 25	Waste impacts are managed through operational procedures and contractor requirements.

DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION IN REPORT	DISCLOSURE, COMMENT, OR REASON FOR OMISSION
GRI 401: EMPLOYMENT 2016			
401-1	New employee hires and employee turnover	p. 27	Employee numbers, hires and turnover are reported for the 2025 reporting period.
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018			
403-1	Occupational health and safety management system	p. 27, 31	We have provided our employees with a far more extensive occupational health and safety plan than required by legislation. The Group applies documented health and safety management practices across all operations.
403-2	Hazard identification, risk assessment, and incident investigation	p. 31	Risks are identified through safety walks, reporting and incident investigations.. They are documented in a system called Granite.
403-3	Occupational health services	p. 27-29	On a high level these are described
403-6	Promotion of worker health	p. 27-29	Described on a high level in this second assured report. But will be elaborated on in future reports.
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	p. 27-29	High level description in this report.
403-9	Work-related injuries	p. 31	In 2025, no work-related injuries occurred among the Group's own employees; one injury occurred among contractors.
GRI 404: TRAINING AND EDUCATION 2016			
404-1	Average hours of training per year per employee	p. 28	Included in the report, from data of our internal system, where all employees log in their training hours.
404-2	Programs for upgrading employee skills and transition assistance programs	p. 27	We are paying attention to making sure the skills of our employees approaching retirement are being transferred and that all management team members have stand-ins

DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION IN REPORT	DISCLOSURE, COMMENT, OR REASON FOR OMISSION
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016			
405-1	Diversity of governance bodies and employees	p. 12 & 27	Gender and age distribution of employees and governance bodies are reported for 2025.
GRI 406: NON-DISCRIMINATION 2016			
406-1	Incidents of discrimination and corrective actions taken	p.28	No incidents reported
GRI 415: PUBLIC POLICY 2016			
415-1	Political contributions	p. 29	We do not make political contributions, as stated in the report.
GRI 417: MARKETING AND LABELING 2016			
417-1	Requirements for product and service information and labelling	p. 18	We require our suppliers to produce proof that all natural gas sourced for us in non-Russian
GRI 418: CUSTOMER PRIVACY 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	p. 28-29	No such events have been reported/have taken place.

Independent assurance report

To the management of Auris Energia

Scope

We have been engaged by Auris Energia Oy (hereafter “Auris Energia”) to perform a ‘limited assurance engagement,’ as defined by International Standards on Assurance Engagements (ISAE 3000), here after referred to as the engagement, to report on sustainability information on Auris Energia’s Sustainability Report 2025 (the “Subject Matter”) for the period 1.1.-31.12.2025.

Criteria applied by Auris Energia

In preparing the Subject Matter, Auris Energia reported with reference to the Global Reporting Initiative (GRI) sustainability reporting standards (the “Criteria”). As a result, the subject matter information may not be suitable for another purpose.

Auris Energia’s responsibilities

Auris Energia’s management is responsible for selecting the Criteria, and for presenting the Subject Matter in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the subject matter, such that it is free from material misstatement, whether due to fraud or error.

EY’s responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

We conducted our engagement in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (‘ISAE 3000’ Revised), and the terms of reference for this engagement as agreed with Auris Energia on 13.11.2025. Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Our independence and quality Management

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants and have the required competencies and experience to conduct this assurance engagement. EY also applies International Standard on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management’s internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

The Green House Gas quantification process is subject to scientific uncertainty, which arises because of incomplete scientific knowledge about the measurement of GHGs. Additionally, GHG procedures are subject to estimation (or measurement) uncertainty resulting from the measurement and calculation processes used to quantify emissions within the bounds of existing scientific knowledge. A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Subject Matter and related information and applying analytical and other appropriate procedures.

Our procedures included:

An update of our knowledge and understanding of Auris Energia’s material sustainability reporting topics, organization and activities,

Interviews with senior management to understand Auris Energia’s corporate responsibility leadership,

Interviews with personnel responsible for gathering and consolidation of the sustainability information to understand the systems, processes and controls related to gathering and consolidating the information,

Assessing sustainability data from internal and external sources and checking the data to reporting information on a sample basis to check the accuracy of the data.

We also performed other procedures we considered necessary in the circumstances.

Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the Subject Matter in Auris Energia’s sustainability report for the period 1.1.-31.12.2025 in order for it to be in accordance with the Criteria.

Helsinki, 20 March 2026
Ernst & Young Oy
Authorised Public Accountant Firm

Timo Eerola
Authorised Public Accountant



Contact information:
Auris Energia Group
hallinto@aurisenergia.fi

Main office: Pulttikatu 1, 48770 Kotka, Finland
Our other offices are located in
Espoo, Kouvola, Lahti, Lohja and Tampere.

This Sustainability Report is assured by EY and drawn up
with reference to the principles of the GRI standard.

Our email addresses are
firstname.lastname@aurisenergia.fi
www.aurisenergia.fi