



Sustainability Report 2025

Introduction to the sustainability report



This is Pa-Hu’s sustainability report for the calendar year 2025. The report covers the operations of Pa-Hu Oy on an individual basis. The report follows the Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME) and covers both basic and comprehensive disclosures of the standard. A table referencing the VSME disclosures and their respective location in the report can be found at the end of the report (pages 29-32). Pa-Hu has not conducted an in-depth climate risk assessment, nor devised a comprehensive climate transition plan and is in the process of assessing when and how to develop such a plan. Pa-Hu is a limited liability company and its NACE sector code is 17.21.

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Pa-Hu in brief

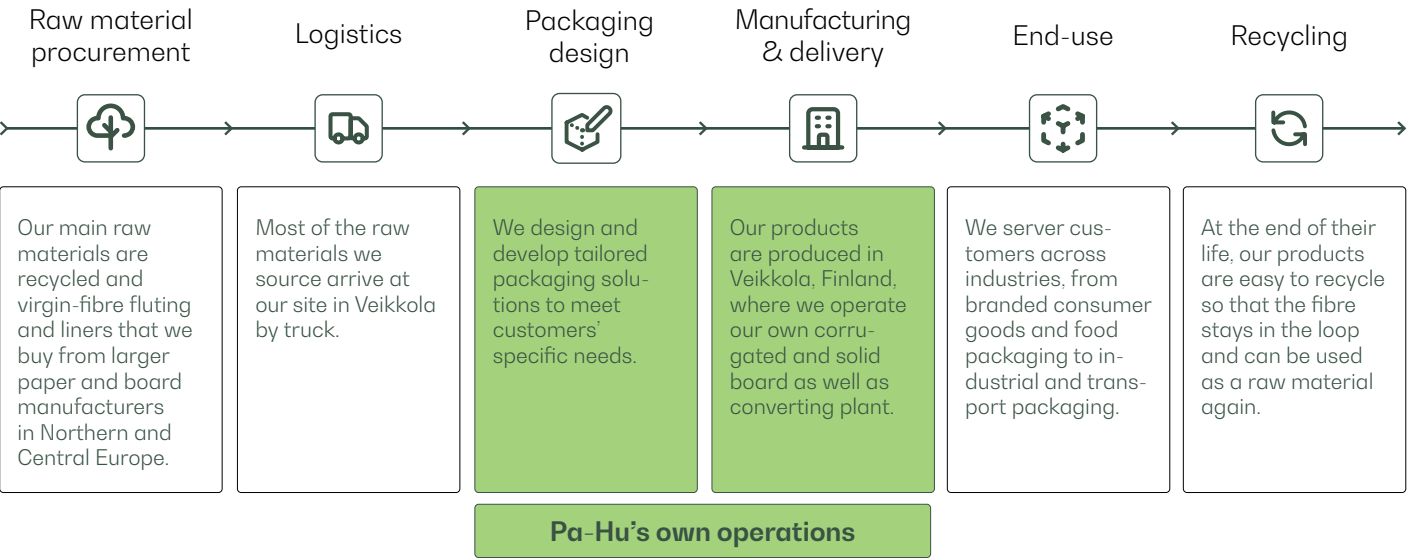
” Our aim is to be the best packaging department in the world to our customers - always reinventing the box.

Pa-Hu is a Finnish family-owned business, founded in 1940. Pa-Hu designs and manufactures packaging solutions for wide variety of uses from corrugated, solid and carton board. During its over eighty-year-long history Pa-Hu has established itself as a leading provider of innovative packaging solutions with the aim of being the best packaging department in the world to its customers - always reinventing the box.

Pa-Hu's operations are located in Veikkola, Finland, some 30 km west of Helsinki, where Pa-Hu operates a corrugated and and solid board as well as converting plant. Pa-Hu's main suppliers are larger paper and board manufacturers supplying the company with either recycled or virgin-fibre fluting and liners. In 2025, Pa-Hu's turnover was 16.6 m€ and the company employed a total of 66 employees. Pa-Hu's asset value amounted to 3.7 m€.

Pa-Hu's products include both standard and tailored packaging solutions, always made from fibre-based materials – mainly corrugated and solid board. The use cases and customers vary, from the packaging of branded consumer goods to industrial and transport packaging and the packaging of food products. We serve customers from a broad range of industries and get excited when facing novel and complex customer needs – this allows us to use our creativity and stay innovative.

Overview of Pa-Hu's value chain



Pa-Hu in numbers

Founded in
1940

Turnover
€16,6M

Number of employees
66

Returning customers
1 000+

One site 
Teollisuustie 2, 02880
Veikkola, Finland



Pa-Hu’s approach to sustainability

” We want to make our operations and products as sustainable as we can by focusing our efforts on the areas where we think we can add the most value.

In a way we are lucky, because the raw material we use is renewable and universally the most recycled packaging material. However, like most activities, our operations do impact the surrounding world in several ways – both negatively and positively. To be able to consistently work to minimise the negative impacts and improve the

positive ones, in 2025 we systematically identified and evaluated the sustainability impacts we have across our entire value chain. We also indentified and evaluated sustainability related risks and opportunities. This way we can focus our efforts on the areas where we think we can add the most value.



Identified impacts, risks and opportunities

We identified four areas where we see our sustainability impacts, risks and opportunities being the most significant. These are described in the table below.

Pa-Hu’s ustainability impacts, risks and opportunities

Area	Impacts	Risks	Opportunities
Employee health and well being	As an employer in manufacturing, our operations directly impact emmployee health, safety and wellbeing	- Workplace accidents - Long lasting absences due to illness - Low employee engagement	- Motivated and committed employees - Shared vision and team cohesion - Attracting and retaining talent
Resource use and efficiency	Our operations and products are resource-intensive, relying on natural resources such as fibre and energy	- Long term availability of virgin wood fibre and ecosystem services - Reputational risk from unsustainably sourced wood	- Material-efficient and light-weight packaging innovations - Improved resource efficiency in production - Minimising waste
Climate change and Greenhouse gas emissions	Sourcing paper and board materials, logistics and manufacturing are all sources of CO ₂ emissions	- Climate change threats to forest health and raw material availability - Extreme weather disrupting forestry and supply chain operations	- Overall CO₂ emissions reduction through: - Energy-efficient manufacturing and logistics - Fibre-based innovations replacing plastic materials
Customer product protection and sustainability	Our packaging solutions affect customer transport emissions, product waste and spoilage, and the environment at packaging end of life.	- Packaging materials entering nature at end of life - Customer product damage due to insufficient protection	- Replacing plastic with more sustainable materials, particularly where packaging may enter nature - Space and material efficient packaging innovation

Other sustainability impacts

Pa-Hu’s emissions of pollutants to air, water and soil are minimal and below environmental permit reporting thresholds. As part of its ISO 14001 certified environmental management system, Pa-Hu tracks process and mixed waste as well as fuel oil, gas and electricity consumption, which are covered in this report. Pa-Hu’s manufacturing process does not require large amounts of water. Pa-Hu mainly uses water for sanitary purposes as well as to mix glues and produce steam. The water used is withdrawn from Pa-Hu’s own well and the amounts withdrawn are not measured.

The site where Pa-Hu’s operations are located in Veikkola, Finland, cover some 4,6 ha of land. The area is located less than 1 km from the Nuuksio national park, a protected area that is part of the Natura 2000 network and deemed a biodiversity sensitive area. The Turku motorway runs between Pa-Hu’s site and the Nuuksio national park. The Veikkola site is almost entirely sealed. The surrounding area partly consists of industrial sites, residential areas and forests.



Sustainability programme and commitments

To ensure our main sustainability impacts, risks and opportunities are managed as part of our everyday work, we established in 2025 a sustainability programme covering the four identified sustainability areas, each with a clear commitment, defined actions and clear indicators.

In the following sections of this report, we describe each sustainability area and commitment in more detail, and report on our performance, achievements and next steps for each.

Pa-Hu’s sustainability programme

Happy and healthy employees	
Commitment: We provide a cohesive work community where people thrive and feel well	
Action:	Key indicator:
We work continuously to ensure a safe workplace	Workplace accidents, #
We enhance employee health and wellbeing	Sick-leave hours, h/employee
We build a cohesive work environment where people thrive	Average tenure, years
We develop our personnel’s skills	Training hours, h/employee – to be reported next year

Responsible resource use	
Commitment: We use sustainable and appropriate raw materials, and utilise them as efficiently as we can	
Action:	Key indicator:
We enhance the use of recycled fibres without compromising end-product quality	Share of recycled fibre, %
We only use virgin fibre originating from sustainably managed forests	Share of virgin fibre from controlled sources, %
We systematically reduce process waste	Process waste, % of total material use

Climate efficient operations	
Commitment: We operate climate efficiently by ensuring high productivity and proactively measuring our emissions	
Action:	Key indicator:
We consistently improve energy efficiency in our manufacturing	Electricity use, kWh/t of material used
We measure our carbon footprint to identify opportunities to cut emissions	GHG emissions (Scope 1-3), CO ₂ e
We support our customers’ climate work with our emissions calculator	Customer use cases, # – to be reported next year

Sustainable and easy to use packaging solutions	
Commitment: We make our customers life easy and efficient by offering sustainable & user-friendly packaging solutions	
Action:	Key indicator:
We ensure high quality and on-time delivery	Reclamations per production orders, %
Our design process is centred around our customers’ needs	Customer satisfaction, NPS – to be reported next year
We innovate fibre-based solutions to offer more environmentally sustainable alternatives to customers	Share of sales, % – to be reported next year

Accountability and external scrutiny

The responsibility for implementing our sustainability programme and commitments lies with the CEO and members of the management team. In addition to internal follow up on progress, the day-to-day work is guided by third-party certified environmental, quality, food safety and wood raw material traceability management systems, which brings both external scrutiny and increased thoroughness to our efforts.

Pa-Hu has qualified for the use of the Finnish Key Flag symbol, indicating that its products are manufactured in Finland, and has achieved the bronze

level in EcoVadis sustainability assessment, being able to answer customers' sustainability requests comprehensively.

To fulfil its producer responsibilities, Pa-Hu is part of the Finnish Packaging Producers and Rinki, ensuring the proper recycling of its packaging and related reporting. Pa-Hu is also a signatory of the UN Global Compact, demonstrating its commitment to align operations with the universal principles on human rights, labour, environment, and anti-corruption.

External certifications, accreditations and commitments

Third-party verified ISO certifications demonstrate that a company's management systems meet internationally recognized ISO standards.

These certifications help ensure environmentally responsible operations, consistent quality and safe products and support continuous improvement and regulatory compliance.



ISO 14001:2015 certification for environmental management.



ISO 9001:2015 certification for quality management.



ISO 22000:2015 certification for food safety.



FSC Certification

Indicates that Pa-Hu can credibly track the fibre it uses to FSC-certified or FSC controlled sources. This allows for the use of different FSC labels on packages, depending on the origin of the fibre.



EcoVadis Bronze Medal

Indicates that Pa-Hu ranks in the top 35% of all assessed companies globally for its sustainability management.



Key Flag Symbol

Indicates that products are manufactured in Finland and meets the criteria of Finnish origin.



As a signatory of the UN Global Compact Pa-Hu supports the following Sustainable Development Goals through its work.

Happy and healthy employees



Climate efficient operations



Responsible resource use



Sustainable & easy to use packaging solutions







Happy and healthy employees

Our commitment:
We provide a cohesive work community where people thrive and feel well

In 2025 Pa-Hu employed 66 persons, measured as full-time equivalents, all working at its site in Veikkola. Of these employees 50 worked in manufacturing and warehousing at the plant and 16 in the office covering functions including product development and design, sales and marketing, sourcing, production planning and finance and accounting. All employees are permanent.

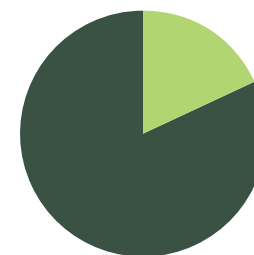
In addition to its direct employees, Pa-Hu uses hired labour during peak seasons at the plant. The plant runs

in 1-2 shifts. Pa-Hu's workforce represents different cultural backgrounds and ages ranging from 20 to 63 years — built on the belief that great people come from all walks of life.

We don't require employees to speak Finnish unless it's crucial for the specific role, allowing us to hire from a wider talent pool and enriching our working community with different perspectives and experiences.

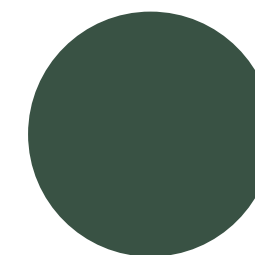
Employees by gender

All employees



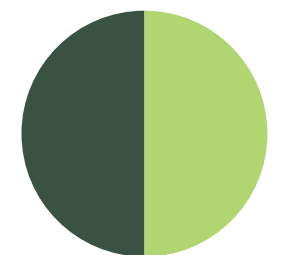
Female	12	
Male	54	
Total:	66	#

Management team



Female	0	
Male	4	
Total:	4	#

Board of directors



Female	2	
Male	2	
Total:	4	#

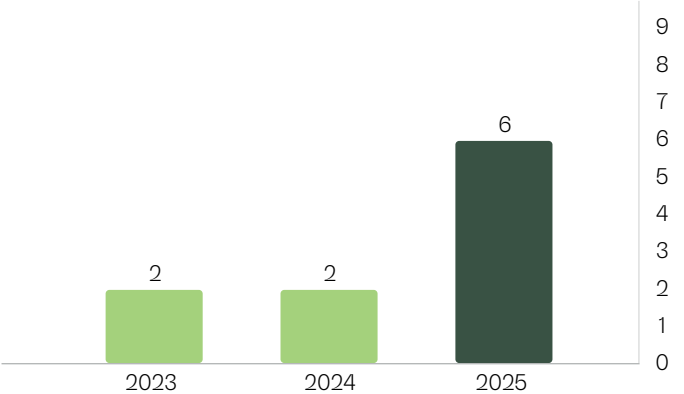
Happy and healthy employees

Ensuring a safe workplace

Employee health and safety is something we take very seriously. We have created clear safety processes and instructions to prevent work-place accidents from happening, including safety trainings, safety rounds and evaluations of near-miss situations in team meetings.

During 2025, six workplace accidents took place. These included cuts, slips, trips or falling and crush injuries. No fatalities occurred in connection to Pa-Hu's employees or operations in 2025.

Key indicator:
Number of workplace accidents

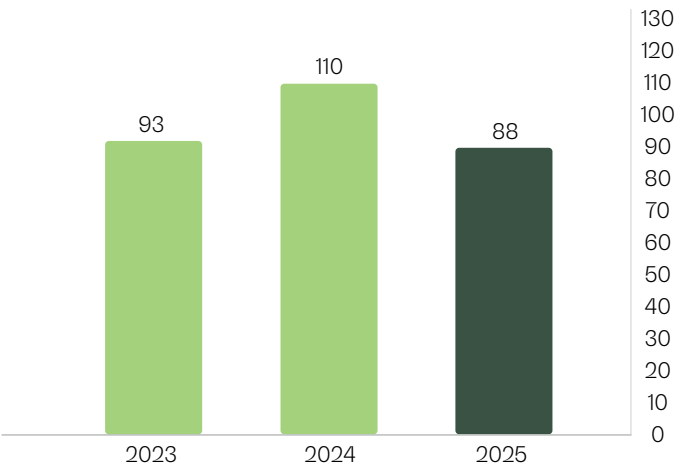


Enhancing employee health and wellbeing

In addition to safety, we put emphasis on staying healthy and reducing absence due to illness or injuries. One important initiative during 2025 has been the continued focus on mobility; employees are encouraged to take brief breaks during the day to do a series of mobility enhancing exercise.

We also conducted risks assessments at machines to identify any repetitive movements that could lead to strains or injuries. In addition, Pa-Hu offers a voluntary health insurance to all employees. In 2026 we will in addition to mobility also focus on lifestyle habits and movement for improved health.

Key indicator:
Number of sick-leave hours per employee



Building a thriving working environment

On top of physical wellbeing, we also want to ensure the mental health of our employees. We want to provide a working environment that is fair and free from any form of discrimination, and where employees feel that they can contribute and make a difference. In 2025, the average length of a career at Pa-Hu was 11 years, a number we are proud of and hope to maintain or even improve. Employee turnover in 2025 was 14%, measured as employees leaving during the year in relation to total amount of employees.

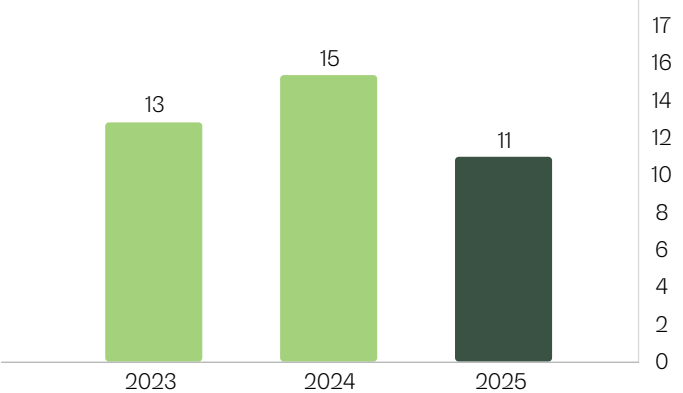
At the end of 2025 Pa-Hu developed a Code of Conduct for its employees. Pa-Hu's policy with regards to human rights is outlined in the Code of Conduct and demonstrated through our commitment to the UN Global Compact. Pa-Hu also has a supplier Code of Conduct, see section Responsible resource use.

Any violations or breaches against Pa-Hu's Code of Conduct or other applicable rules and regulations should be reported either to a direct line manager or contact at Pa-Hu. Complaints can also be unanimously reported through Pa-Hu's whistleblower channel (<https://app.easywhistle.com/report/pa-hu/>). No incidents related to human rights were reported during 2025. There were also no convictions or fines for violation of anti-corruption and antibribery laws.

During 2026 Pa-Hu will focus on the roll-out and communication of its Code of Conduct to employees, as well as on improving the response rate to the annual employee satisfaction survey. We hope to use the survey in the future as a proactive tool for open dialogue and new initiatives.

Pa-Hu pays all employees above minimum wage as defined by Finnish law. All Pa-Hu's employees are covered by collective bargaining agreements.

Key indicator:
Number of average tenure years





Continuously developing our skills

An important effort during 2026 will be to set up a more systematic approach to employee training and skills development. This will cover both generic and specialised trainings for our employee.

We believe that more systematic and comprehensive skills development will contribute to creating a more unified working community where people thrive. It will also improve Pa-Hu's overall competitiveness and ability to continue succeeding as a business.

To track progress we will start reporting on average training hours per employee as of 2026.

Pa-Hu's Code of Conduct

Overview of key content

1. General conduct

- Adherence to all applicable rules and regulations

2. Human and labour rights

- Fair and equal treatment of all employees and no discrimination
- No acceptance of forced or child labour
- Fair pay and normal working hours
- Recognition of employees' right to organise

3. Employees' health and safety

- Zero tolerance of harassment or abuse
- Clear health and safety procedures followed by all

4. Environmental responsibility

- Commitment to continuous improvement

5. Ethical business practices

- Fair, honest and compliant business conduct

6. Monitoring and reporting

- Mandatory reporting of breaches



Responsible resource use

Our commitment:

We use sustainable and appropriate raw materials, and utilise them as efficiently as we can

Pa-Hu produces packaging solutions from fibre-based materials, mainly corrugated and solid board. The raw materials of corrugated and solid board are liners and fluting, which are manufactured from both virgin and recycled fibres. During 2025 we used 8 553 tons of fibre-based materials in total.

Our other raw material uses consists of glues, printing dyes and film. We source most of our fibre-based materials from large paper and board manufacturers in Finland and Northern and Central Europe. Since 2024, Pa-Hu has a Supplier Code of Conduct, outlining clear minimum standards and expectations regarding sustainability for our suppliers, including human and labour rights, environmental responsibility and employee health and safety. In 2026 we will strengthen our implementation and follow-up of the Supplier Code of Conduct.

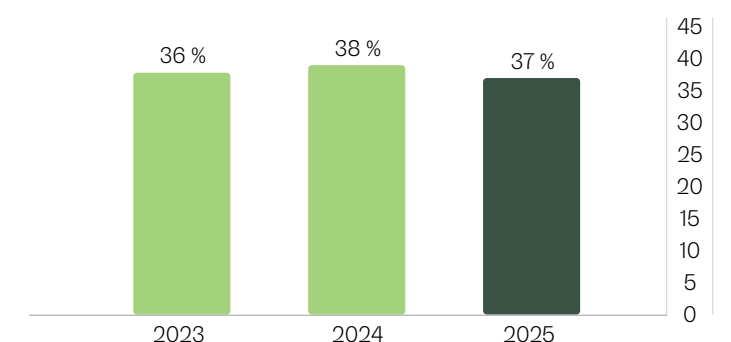
We are not aware of any incidents violating our Supplier Code of Conduct during 2025. In 2025 we also started asking our largest suppliers for the CO₂ emissions of the materials we purchase from them.

Enhancing the use of recycled fibres

We aim to use as much recycled fibre as we can, without compromising the quality of the end product. Wood fibre can be recycled between 5-7 times. This means that some fresh fibre is always needed, and this is most efficiently introduced into the fibre loop in locations close to forests.

In 2025, some 37% of the fibre-based material we used was recycled. During 2026 we will work to ensure the continued availability of recycled fibre to us. We also want to improve how we consider and utilise the specific characteristics of recycled fibre in the packaging design process.

Key indicator: Share of recycled fibre of total fibre use, %



Responsible resource use

Sourcing virgin fibre from sustainably managed forests

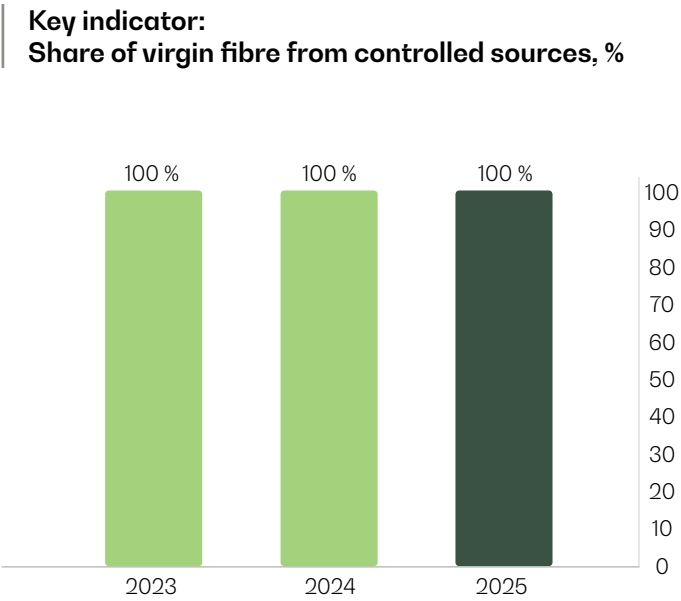
When it comes to virgin fibre, we want to make sure that we source fibre from sustainably managed forests, where ecological, social and economical values are respected.

One way of doing this is to source fibre from certified forests, where a third party, such as the Forest Stewardship Counsel (FSC), has verified that the forest is sustainably managed. Another way is to source controlled wood. This means that a third party, such as FSC, has verified the wood as having a low risk of originating from controversial or unsustainable sources.

Equally as important as the origin of the wood, is to be able to credibly trace the fibre back to the respective forest. This can be done through certified chain of custody, a third party verified traceability system. Pa-Hu maintains a FSC-certified chain of custody system, which allows us to credibly track the fibre we use either to FSC-certified or FSC-controlled sources. This also allows us to use the different FSC labels on our products, depending on the origin of the fibre.

Pa-Hu's aims as a minimum to ensure that all its virgin-fibre materials originate from FSC-controlled sources, in addition to some originating from FSC-certified forests. During 2026 we will work to maintain our FSC chain of custody certification, and to increase

the share of FSC certified fibre when economically viable. For our standard packaging assortment, we strive to keep the already high share of FSC label qualified volumes.



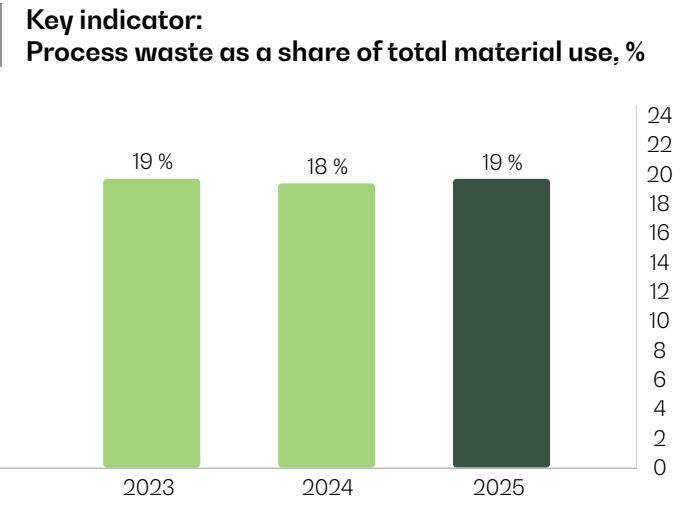
Systematically reducing process waste

We work systematically to reduce process waste and use raw materials as efficiently as we can. This work starts already in the product design phase, ensuring that unusable edges and clipping are minimised in production.

We recycle more or less all of our process waste, by collecting all board and paper clippings and even dust for reuse as raw material. The side streams are directed to a bailing machine that presses the clipping into a one m³ cubes. These bales are delivered back to board

producers that use it as raw material in their manufacturing. The paper dust is pressed into bricks that are recycled with the bales. The total amount of waste diverted to recycling in 2025 was 1 620 t.

Pa-Hu's operations generate small amounts of other waste as well, including mixed waste, some wood waste which is mainly directed to reuse as well as metal waste and occasional hazardous waste.



Total annual waste by type 2025, t

Year	2025
Total annual waste, t	1660
Hazardous waste, t	0
Non-hazardous waste, t	1660
Fibre-based process waste, t	1620
Wood waste, t	na
Metal waste, t	5
Mixed waste, t	33



Climate efficient operations

Our commitment:

We operate climate efficiently by ensuring high productivity and proactively measuring our emissions

Pa-Hu has its own corrugated board and packaging manufacturing in Veikkola, Finland, and leases one truck used for delivering products to customers. Pa-Hu consumes energy in the form of electricity, fuel oils, gasoline and liquified petroleum gas. In 2025, Pa-Hu's total energy consumption amounted to 2 344 MWh.

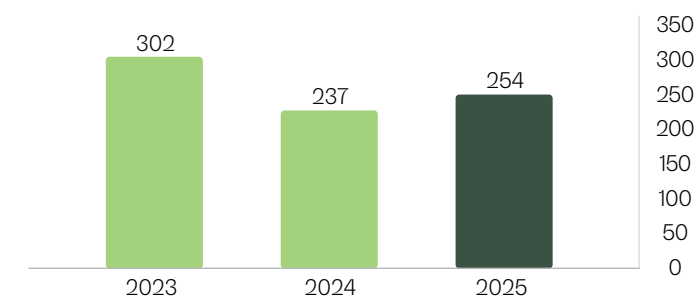
Consistently improving energy efficiency

In our own plant we have a long tradition of consistently trying to find cleaner and more efficient energy solutions. We installed heat pumps in 2018 almost entirely

reducing our reliance on oil heating, transitioned to LED lights in 2020 cutting electricity consumption for lightning by almost 60% and switched to renewable or non-fossil electricity in 2021.

Since 2021 our internal forklifts also run on electricity. We will conduct energy efficiency measurements again during 2026 with the aim of identifying further energy saving potentials.

Key indicator:
Electricity consumption, kWh per ton of material used



Breakdown of energy consumption in 2025, MWh

MWh	Renewable	Non-renewable	Total
Electricity	651	1 519	2 170
Fuel	0	3 454	3 454
Total	651	4 973	5 624

Climate efficient operations

Measuring our carbon footprint

We calculated the carbon footprint of our operations for the first time in 2025, with the aim of understanding our baseline, what activities contribute most emissions and where we have potential to cut emissions. The calculation was updated in early 2026 to cover the year 2025, in addition to 2024.

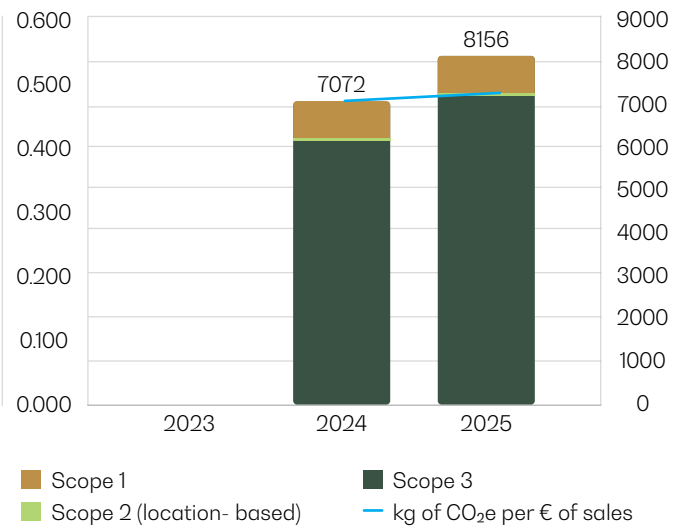
The calculation has been conducted in accordance with the GHG Protocol and covers emissions from own operations (Scope 1 and 2) as well as value chain emissions (Scope 3). Pa-Hu's total carbon footprint in 2025 amounted to 8 156 metric tons of CO₂ equivalent, with most emissions, 89%, falling into Scope 3.

Pa-Hu's Scope 1 (direct) emissions came mainly from gas consumption to produce steam for the corrugator, plus light fuel oil and diesel used for heating and in our leased vehicle. Scope 2 (indirect) emissions resulted from electricity use at our Veikkola site to run machinery, equipment, and heat pumps.

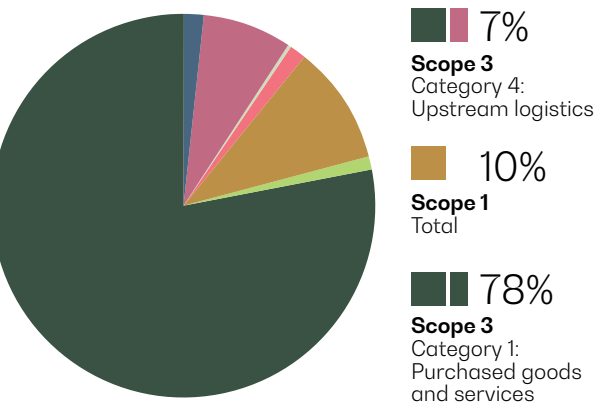
The majority of Pa-Hu's emissions relate to purchased good and services (Scope 3, category 1), and upstream transportation and logistics (Scope 3, category 4). Compared to 2024, the total carbon footprint increased by some 15%, mainly due to larger purchases and upstream logistics due to sales growth. Pa-Hu's greenhouse gas intensity remained stable compared to 2024, at 0,491 kg of CO₂ equivalent per euro of sales.

Pa-Hu has not set a CO₂ emissions reduction target yet. As a next step Pa-Hu will seek to improve the granularity and data quality of its emissions calculation as well as assess target alternatives. We will also evaluate the emission reduction potential within different emission categories and sources.

Key indicator:
CO₂ emissions by scope, t of CO₂e



Pa-Hu's carbon footprint by scope and main categories



Total carbon footprint, metric tons of CO₂e

Scope 1	836
Scope 2 (location-based)	72
Scope 3	7247
Category 1: Purchased goods and services	6383
Category 3: Fuel & energy related activities	126
Category 4: Upstream logistics	619
Category 5: Waste generated in operations	0
Category 6: Business travel	27
Category 7: Employee commuting	92
Category 15: Investments	0
Total	8156



Supporting clients' climate work with emissions calculator

Many of Pa-Hu's customers are also looking to improve their climate efficiency and to reduce their carbon footprint. To support our customers in their climate work, we have developed a carbon calculator following the ISO 14067 standard to help customers assess the climate impact of different packaging materials and designs. This ultimately helps customers actively manage their Scope 3 emissions.

During 2026, we will fine tune the calculator and take it into use with the first customers. We will also train our sales personnel to use the calculator in their conversations with customers and start reporting on the use cases.



Sustainable and easy to use packaging solutions

Our commitment:

We make our customers life easy and efficient by offering sustainable and user-friendly packaging solutions

The most important role of our packaging solutions is to protect our customers' products until they reach their final destination or use, while not over packing or wasting space and material.

Through our broad knowledge of paper board materials and innovative packaging design, we create new and more efficient packaging solutions – always aiming to packaging more with less. One example of this is our F-board – the thinnest corrugated board produced in Finland, which at its best can reduce space uptake by 40%.

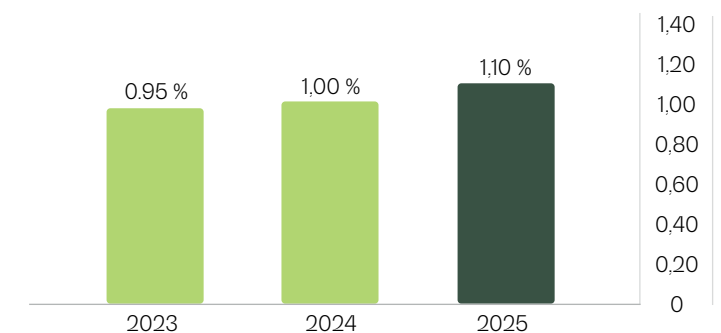
Circularity is also key component of our product design – maximising the use of recycled fibres where suitable, minimising and recycling all waste in production and ensuring packages are easy to recycle at the end of life.

Ensuring high quality and on-time delivery

We want to be the world's best packaging department to our customers. That requires delivering high quality service and punctual shipments on top of first-grade products.

We continuously drive operational excellence to make sure that our internal processes can flexibly meet external demands. In this work we are also guided by our third-party certified quality management system in accordance with the ISO 9001 standard and food safety management system according to ISO 22000.

Key indicator:
Share of reclamations per production orders, %



Sustainable and easy to use packaging solutions

Guided by our customers' needs in the design process

Understanding our customers' needs and challenges is the starting point for our work. This is what guides our design process and product development – from selecting the right materials to coming up with a packaging structure and solution that answers and at best exceeds the customer's demands. The most rewarding outcome is when we find a solution that helps the customer save time, costs and reduce environmental impact.

We currently gather customer satisfaction feedback qualitatively. In 2026, we will complement this with the Net Promoter Score (NPS), a standardised metric that will allow us to track satisfaction systematically over time and drive improvement.



Innovating fibre-based solutions for new use cases

We continuously push the boundaries of what fibre can do — developing entirely new applications that offer customers more environmentally sustainable alternatives while also improving packaging performance overall.

Two innovations we are especially proud of are Elastic Cardboard, which offers a sustainable alternative to bubble wrap, and KraftArmor, a fibre-based protective packaging that replaces plastic-based solutions in the steel industry. Both show how innovative fibre solutions can improve environmental sustainability without compromising on protection or functionality.

All Pa-Hu packaging solutions are designed with end of life in mind — easy to recycle, and if they end up in nature, they decompose without leaving waste or pollutants behind. In 2026, Pa-Hu will continue to innovate new uses for fibre-based materials — advancing packaging that is better for the environment as a whole.

To track progress we will start reporting on the share of sales where our product has replaced a less environmentally friendly alternative, either with a solution that is lighter, takes up less space or replaces a non-renewable material.

VSME disclosure index

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B5 – Biodiversity	34 b	Total sealed area	Pa-Hu’s approach to sustainability, p. 6
B5 – Biodiversity	34 c	Total nature-oriented area on-site	Pa-Hu’s approach to sustainability, p. 6
B5 – Biodiversity	34 d	Total nature-oriented area off-site	Pa-Hu’s approach to sustainability, p. 6
B6 – Water	35	Total water withdrawal	Pa-Hu’s approach to sustainability, p. 6
B7 – Resource use, circular economy and waste management	37	Circular economy principles	Responsible resource use, pp. 18, 20 Sustainable and easy to use packaging solutions, p. 26
B7 – Resource use, circular economy and waste management	38 a	Total annual generation of waste and breakdown	Responsible resource use, p. 20
B7 – Resource use, circular economy and waste management	38 b	Total annual waste diverted to recycling or reuse	Responsible resource use, p. 20
B7 – Resource use, circular economy and waste management	38 c	Annual mass-flow of relevant materials used	Responsible resource use, p. 18
Social metrics			
B8 – Workforce – General characteristics	39 a	Number of employees	Happy and healthy employees, p. 12
B8 – Workforce – General characteristics	39 b	Number of employees by gender	Happy and healthy employees, p. 12
B8 – Workforce – General characteristics	39 c	Number of employees by country	Happy and healthy employees, p. 12
B8 – Workforce – General characteristics	40	Employee turnover rate	Happy and healthy employees, p. 14
B9 – Workforce – Health and safety	41 a	Number of recordable work-related accidents	Happy and healthy employees, p. 13
B9 – Workforce – Health and safety	41 b	Number of fatalities	Happy and healthy employees, p. 13
B10 – Workforce – Remuneration, collective bargaining and training	42 a	Pay above applicable minimum wage	Happy and healthy employees, p. 14
B10 – Workforce – Remuneration, collective bargaining and training	42 b	Share of employees covered by collective bargaining agreements	Happy and healthy employees, p. 14
B10 – Workforce – Remuneration, collective bargaining and training	42 c	Average number of annual training hours per employee	Happy and healthy employees, p. 15
Governance metrics			
B11 – Convictions and fines for corruption and bribery	43	Convictions and fines for violation of anti-corruption and antibribery laws	Happy and healthy employees, p. 14

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C1 – Strategy: Business Model and Sustainability – Related Initiatives	47 b	Description of significant market(s)	Pa-Hu in brief, p. 3
C1 – Strategy: Business Model and Sustainability – Related Initiatives	47 c	Description of main business relationships	Pa-Hu in brief, p. 3
C1 – Strategy: Business Model and Sustainability – Related Initiatives	47 d	Sustainability-related elements of strategy	Pa-Hu in brief, p. 3, Pa-Hu’s approach to sustainability, p. 5, Sustainable and easy to use packaging solutions, p. 28
C2 – Practices, policies and initiatives to transition to a more sustainable economy	48	Description of policies related to sustainability	Pa-Hu’s approach to sustainability, p. 5-9
C2 – Practices, policies and initiatives to transition to a more sustainable economy	49	Accountability and responsibility for implementation	Pa-Hu’s approach to sustainability, p. 5-9
Environmental metrics			
Consideration when reporting on GHG emissions under B3	50	GHG emissions, Scope 3	Climate efficient operations, p. 23
C3 – GHG reduction targets and climate transition	54 a-e	Information on GHG reduction target	Climate efficient operations, p. 23
C3 – GHG reduction targets and climate transition	55	Description of any climate transition plan	Introduction, p. 1
C3 – GHG reduction targets and climate transition	56	Plans to adopt climate transition plan	Introduction, p. 1
C4 – Climate risks	57 a-c	Climate-related hazards and transition events	Introduction, p. 1
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Social metrics			
C5 – Workforce characteristics	59	Female-to-male ratio at management level	Happy and healthy employees, p. 12
C5 – Workforce characteristics	60	Self-employed and contract workers	Happy and healthy employees, p. 12
C6 – Workforce information - Human rights policies and processes	61 a-b	Code of conduct or human rights policy	Happy and healthy employees, pp. 14, 16
C6 – Workforce information - Human rights policies and processes	61 c	Complaints-handling mechanism	Happy and healthy employees, p. 14
C7 – Severe negative human rights incidents	62 a	Confirmed incidents violating human rights	Happy and healthy employees, p. 14
C7 – Severe negative human rights incidents	62 c	Incidents in the value chain	Responsible resource use, p. 18
Governance metrics			
C8 – Revenues from certain sectors and exclusion from EU reference benchmarks	63	Activity within controversial weapons, tobacco, fossil fuels or chemicals	No activity in any such sectors
C8 – Revenues from certain sectors and exclusion from EU reference benchmarks	64	Exclusion from EU reference benchmarks	No
C9 – Gender diversity ratio in the governance body	65	Gender diversity ratio of governance body	Happy and healthy employees, p. 12



Experts at your service

Need ideas or a cost estimate? Our skilled and experienced team is here to help with all your packaging challenges and needs.

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