

The logo for ME GROUP, featuring the letters 'ME' in a large, bold, white sans-serif font above the word 'GROUP' in a smaller, bold, white sans-serif font. The logo is set against a dark blue background.

ME GROUP

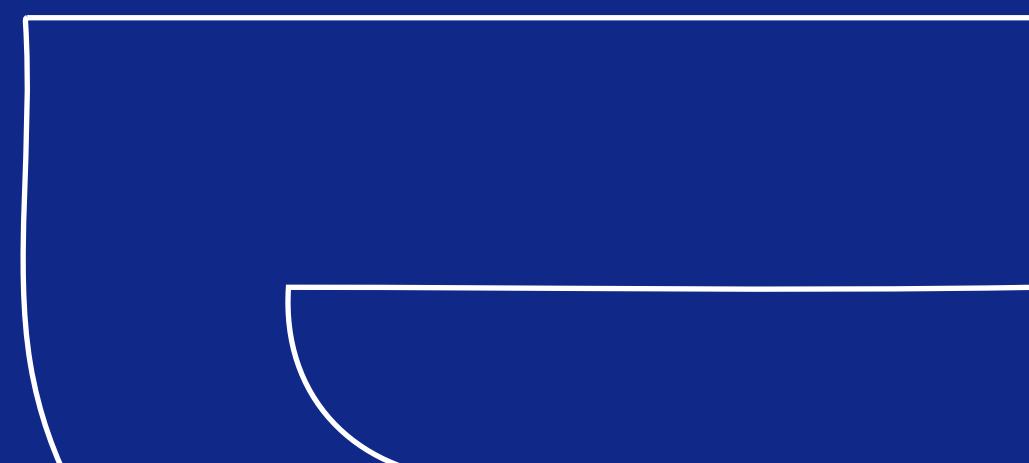
The text 'SUSTAINABILITY REPORT 2024' is displayed in white, bold, sans-serif font. 'SUSTAINABILITY REPORT' is in all caps, while '2024' is in a larger, more stylized font. The text is set against a dark blue background.

**SUSTAINABILITY
REPORT**
2024



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General information

Reporting principles

The sustainability report of ME Group and its subsidiaries has been prepared in accordance with the Voluntary Reporting Standard for SMEs (VSME), which is aimed at small and medium-sized European enterprises and published by the European Financial Reporting Advisory Group (EFRAG). The report covers the basic module and the comprehensive module of the VSME Standard.

The sustainability report also presents the results of a double materiality assessment carried out in accordance with the CSRD (Corporate Sustainability Reporting Directive). The materiality assessment has been used as the basis for the selection of "if applicable" datapoints in the VSME Standard. No disclosures have been omitted due to being deemed classified or sensitive information. If any information was not available, this is indicated separately.

The scope of the sustainability report of ME Group and its subsidiaries covers the parent company Ab ME Group Oy Ltd and its subsidiaries DLP Drinks Logistics Partner Ab and ME Group Baltic Oü. The reporting period applied in the sustainability report corresponds to the reporting period of the 2024 financial statements, i.e.

1 January 2024–31 December 2024. The sustainability report has not been subject to assurance by an independent third party. This Sustainability Report has been approved by the Managing Director of ME Group.

The companies covered by this sustainability report and their registered addresses:

Ab ME Group Oy Ltd
Vitkalankatu 1, 20200 TURKU,
Finland

Subsidiaries

DLP Drinks Logistics Partner AB
Dåntorpsvägen 32, 136 50 JORDBRO,
Sweden

ME Group Baltic Oü
Kurekivi tee 9, 75306 LEHMJA KÜLA,
Estonia



ME Group and its subsidiaries

Ab ME Group Oy Ltd is part of Wiklöf Holding Ab Group. The company was formed in the 1990s through the merger of Mathias Eriksson, Trapp & Klingstedt Shippupply, Laivamuonitus Shipstores and Mathias Eriksson Sweden. ME Group has two subsidiaries: DLP Drinks Logistics Partner Ab and ME Group Baltic Oü.

ME Group and its subsidiaries provide logistics services in three different business areas.

Duty Paid

The Duty Paid business includes comprehensive and versatile logistics services for importers of beverages and domestic operators, including reporting to the authorities, storage, distribution and various value added services.

Tax Free

The Tax Free business offers logistics services to operators in the tax free sector. The services include the management of the supply chain of alcoholic beverages, tobacco products, sweets, cosmetics and perfumes from producers to passenger ship operators and airlines.

Provisions

The Provisions business provides food, tax-free products, pantry supplies and other products for both passenger vessels and cargo ships.

Information on company specific sector classification is provided in the appendices to the sustainability report.

ME Group has sites in Turku, Rauma and Oulu. Of ME Group’s subsidiaries, Drinks Logistics Partner (DLP) operates in Stockholm and ME Group Baltic in Tallinn.

More detailed information on the geolocation of sites and properties owned, leased or managed by our companies is provided as an appendix to this sustainability report.

- TURKU – head office and warehouse
- RAISIO – warehouse
- VANTAA – warehouse
- OULU – office and warehouse
- RAUMA – office and warehouse
- STOCKHOLM (Jordbro) – office and warehouse
- TALLINN (Lehmja Küla) – office and warehouse



The Vantaa site will be closed in summer 2025

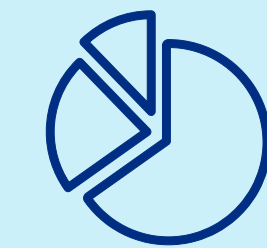
Year 2024 key figures*

Turnover



EUR 197.4 million

Balance sheet total



EUR 70.1 million

Number of employees



284

* ME Group, DLP and ME Group Baltic

Strategy and business model

ME Group and its subsidiaries are one of the largest suppliers of logistics and storage services and provisions services in the Baltic Sea region. The companies' operations are built on long-term relationships with customers, suppliers and producers. We handle all services related to logistics, warehousing and deliveries on behalf of our customers. We are part of the broader supply chain and perform our role with expertise and reliability. Our customers include importers of alcoholic beverages, passenger and cargo shipping companies, as well as airlines and airports. We want to ensure a smooth and centrally managed purchasing and delivery process for our customers, in which they receive the services from a single provider.

The prerequisite for a high-quality service is seamless cooperation between suppliers, the authorities, storage and distribution. We are committed to developing our operations from an environmental perspective and avoiding adverse environmental impacts. We take environmental impacts into account in all of our operations and aim to continuously reduce them.

The well-being and competence of employees are key factors for our success. We promote the health, safety and job satisfaction of employees by supporting well-being at work and paying attention to working conditions. A tidy and well-organised work environment ensures safe working conditions. Up-to-date systems improve job satisfaction and facilitate the performance of work duties.

We are committed to ethical and transparent business conduct throughout the value chain, including compliance with our customers' codes of conduct and other sustainability principles. We also want to ensure that all suppliers are aware of these requirements.

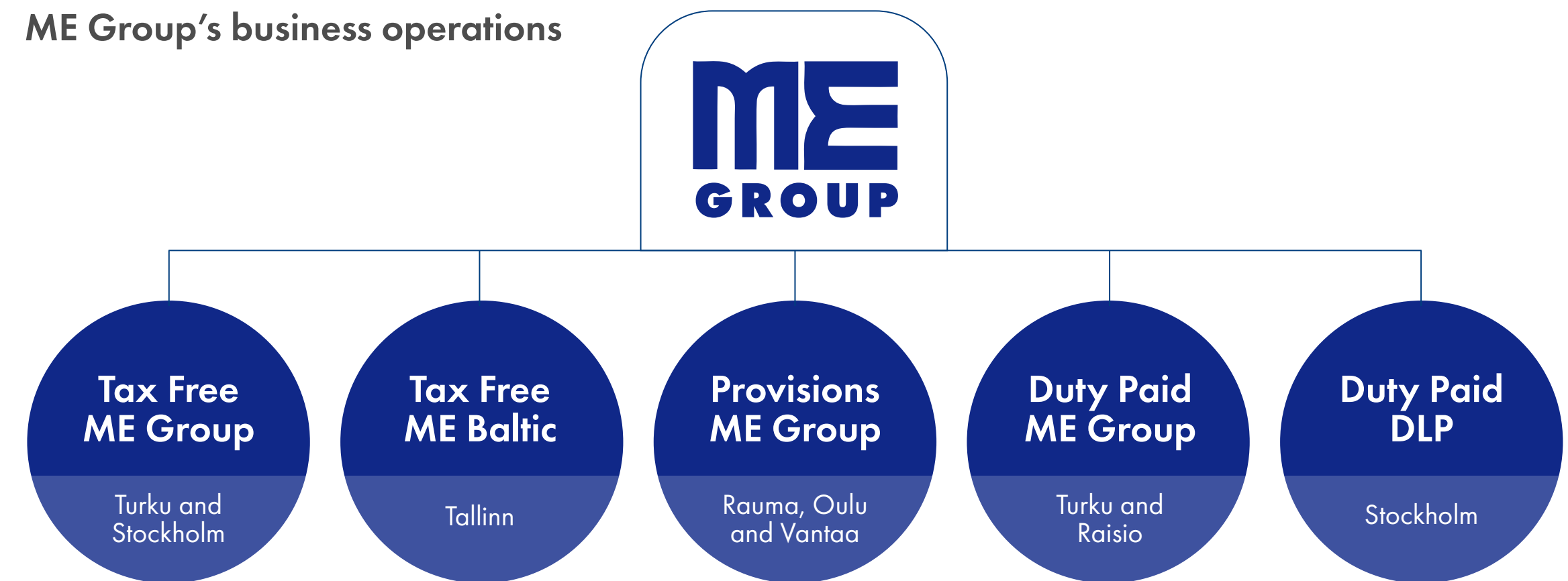
Value chain

Our upstream value chain mainly consists of the procurement of import shipments from transport companies and the procurement of materials and supplies used in warehousing. In addition, the Provisions business includes the procurement of food and other products required for provisions services for ships.

Value chain



ME Group's business operations



Services

Our services can be divided into three business areas: Duty Paid, Tax Free and Provisions.

Duty Paid

In the Duty Paid business, we provide 3PL services* for importers of alcoholic beverages. The services include import, storage, picking, delivery to end customers and various support and value added functions. We provide our customers with efficient logistics solutions that allow them to focus on their core business.

Our basic services include the reception and storage of goods, the handling of customer orders (EDI), the picking of goods and delivery to end customers. Our support functions cover various regulatory processes related to permits and reporting, customs clearance and processes related to the calculation and reporting of alcoholic beverage taxes. The support functions also include several services related to the physical handling of goods, including the inspection of incoming goods, product marking, quality inspections and repackaging.

We also offer various value added services to our customers, including reporting and invoicing services, as well as various provider-managed inventory services.

Tax Free

In the Tax Free business, we provide all of the logistics services needed to deliver alcohol, tobacco products, sweets, cosmetics and perfumes from the producer to the client. Our services are based on close cooperation with producers and customers. Our key customers include passenger ferry lines operating in the Baltic Sea region, as well as various airlines and airports. We are the largest logistics partner in Tax Free products in the Baltic Sea region.

Provisions

In our Provisions business, we supply food, pantry supplies and, where necessary, deck and engine equipment. Our clientele includes cargo and passenger ships, as well as icebreakers. We provide our clients with a wide range of high-quality food articles directly from our stock, which enables quick and flexible service in all situations. Food freshness and safety is guaranteed through the use of an information system that enables real-time tracking of best-before dates and the inventory situation.

**3PL (Third-Party Logistics) services refer to outsourced logistics services in which a company outsources some or all of its logistics and supply chain functions to a third party (a 3PL service provider).*

Highlights in 2024

We conducted a **double materiality assessment** and, based on it, identified our material sustainability topics

[Read more](#)

We drew up a **sustainability programme** that applies to all of our companies and helps us to manage our sustainability efforts even more effectively than before

[Read more](#)

As part of the management of our climate impacts, we carried out **CO₂ emission calculations** for the first time, covering all of our companies

[Read more](#)

We improved **stormwater management** at the Turku and Raisio sites to reduce microplastic emissions and the load on water bodies

[Read more](#)

The long-term investment in the well-being of the personnel was reflected in work ability - in Estonia, the **sickness absence rate** was only 0.9%

[Read more](#)

We decided that by 2027, at least **90%** of transports in our operations in Sweden will be conducted using **fossil-free fuels**

A high-angle photograph of a male worker in a blue industrial uniform pushing a blue cart loaded with several cardboard boxes. The worker is looking down at the boxes. The background shows a factory floor with blue structural beams and a metal grid floor. The text "Sustainability at ME Group and its subsidiaries" is overlaid in white on the image.

Sustainability at ME Group and its subsidiaries



Sustainability at ME Group and its subsidiaries

Sustainability-related practices and actions

Our sustainability efforts are guided by our sustainability programme, which we have updated for the period 2025–2030. The programme is based on the sustainability topics that are key to our companies' operations, and it includes concrete targets related to the environment, social responsibility and governance. The sustainability programme supports our day-to-day sustainability efforts and helps to ensure that we move in the desired direction in our work. We monitor the achievement of the targets

set in the programme annually, using metrics specified for various aspects of performance, and evaluate the results and management of our sustainability efforts accordingly.

The Managing Directors of the companies, together with the companies' Management Teams, are responsible for the management and development of sustainability efforts and the setting of targets. The practical management of sustainability is the responsibility of the companies' Man-

agement Teams. The key performance indicators of the sustainability programme are monitored on a regular basis as part of the Management Teams' meetings and activities. Sustainability metrics and performance indicators are the responsibility of the person in charge of the area in question at each company. We also utilise external specialists and partners in the development of sustainability. The Management Teams of our companies approve the sustainability programme and key policies, and monitor compliance with them.

OVERVIEW OF SUSTAINABILITY-RELATED PRACTICES AND ACTIONS			
Sustainability topic	The companies have existing practices or existing/future actions related to the sustainability topic	Information on practices and actions is publicly available*	Targets have been set in relation to the sustainability topic
Climate change	Yes	Yes	Yes
Pollution	Yes	Yes	No
Water and marine resources	No	No	No
Biodiversity and ecosystems	No	No	No
Circular economy	Yes	Yes	Yes
Own workforce	Yes	Yes	Yes
Workers in the value chain	Yes	Yes	No
Affected communities	No	No	No
Consumers and end-users	No	No	No
Business conduct	Yes	Yes	Yes

*Excluding DLP

THE COMPANIES' SUSTAINABILITY EFFORTS	
Sustainability topic	Sustainability-related practices and actions
Climate change	Energy efficiency measures, monitoring and reducing transport-related emissions
Pollution	Stormwater management, compliance with permit conditions and safety guidelines in warehouse operations
Circular economy	Waste recycling and reuse, optimising the use of packaging materials
Own workforce	A proactive approach to occupational health and safety, a well-organised and tidy work environment, equal opportunities and equal pay
Workers in the value chain	Code of Conduct, whistleblowing
Business conduct	Whistleblowing, fair treatment of suppliers, ethical business conduct



Sustainability-related targets and metrics

Our sustainability-related targets are defined in our sustainability programme, which we adopted at the beginning of 2025. With regard to environmental responsibility, our target is to reduce the environmental impacts of our operations, particularly by reducing carbon dioxide emissions and increasing the recycling rate of waste. We strive to achieve these targets through our logistics choices and by providing increased recycling opportunities in our day-to-day operations.

The well-being of the personnel is a key priority for us. We are committed to promoting occupational health and safety through concrete targets that support a safe, healthy and motivating work environment. To strengthen good corporate governance and responsible business conduct, we have also set targets relating to ethical operating guidelines. This ensures that our operations are based on integrity, openness and trust – both with our own personnel and our supplier partners.



Sustainability targets



ENVIRONMENT

Our objectives

We will reduce our environmental impacts throughout our value chain. We are committed to emission reduction targets that are aligned with the SBT initiative.

Material topics

Climate change | Waste

Our targets

- 2025:** In 2025, we will define targets for our emission reductions
- 2030:** Waste recycling rate 90%



PERSONNEL

Our objectives

We provide a safe and healthy workplace and develop the well-being of our employees. We treat each other equally and with respect.

Material topics

Working conditions | Health and safety

Our targets

- 0 fatalities resulting from work-related injuries
- 2030:** Halving the accident rate by 2030
- 2030:** Sickness absence rate less than 5%



GOVERNANCE AND SUPPLY CHAIN

Our objectives

Our Code of Conduct guides our own actions and those of our subcontractors. We are a reliable partner for our customers as well as our suppliers.

Material topics

Corporate culture | Relationships with suppliers

Our targets

- 2025:** 100% of our own personnel have participated in training on the Code of Conduct
- 2030:** All of our key suppliers have made a commitment to the Supplier Code of Conduct

Risk management

We implement practical risk management at the strategic level and the operational levels. The aim of risk management is to identify and manage risk factors so that they do not jeopardise our companies' business operations. Good risk management is proactive, conscious and systematic. The regulations related to our business, such as excise taxes, customs legislation, alcohol legislation and tobacco legislation, are among the special characteristics of our companies' operations. That is why compliance with legislation and permit conditions, and their continuous monitoring, are important aspects of our risk management.

We always operate in accordance with the applicable national legislation and collective agreements. Risk management also plays an important role in the development and maintenance of occupational safety, and our occupational health and safety organisation carries out its own risk assessment annually. Human resources management and occupational safety promote the well-being of the personnel and improve the availability and retention of employees.



Risk management is a key part of ensuring the continuity of our business. By anticipating risks and preparing for disruptions, we can minimise their impacts on our operations. The business continuity plan includes clear operating procedures, also for crisis situations, which enables quick reactions and the recovery of operations as efficiently as possible.

Identified risks can best be influenced through proactive and careful planning. Our size and experience provide us with a competitive advantage, particularly when it comes to the procurement of transport solutions. High-quality human resources management, in turn, supports employee commitment, work ability and a strong employer image. By ensuring that our IT systems are up-to-date and secure, we ensure the continuity of our business as well as its long-term development.

Sustainability risks

We identified the material sustainability risks of our companies as part of the double materiality assessment. The identified sustainability risks are mainly related to climate change adaptation and the resulting transition risks, particularly with regard to logistics and transport. Sustainability-related risks are described in more detail in the section on the Double materiality assessment.

We identified the material sustainability risks of our companies as part of the double materiality assessment.

Business risks identified at ME Group and its subsidiaries:

CHANGES IN LEGISLATION

If the alcohol-related monopolies were to be abolished or if the selling or delivery methods of alcohol were to be changed, it would have a significant impact on the existing operating model in the Duty Paid business.

GEOPOLITICAL IMPACTS

Russia's war of aggression against Ukraine or other similar conflicts in the area of the supply chain may continue to cause disruptions in logistics chains and increase costs.

AVAILABILITY OF PERSONNEL

Our operations are heavily dependent on competent personnel. If the work is not meaningful and rewarding, there is a risk of the loss of competent personnel.

COST INCREASE

Price fluctuations in the transport industry may undermine cost efficiency. However, we can achieve a competitive advantage through our size and experience, particularly in the procurement of transport solutions (Tax Free and Duty Paid businesses).

IT SYSTEMS

Our operations require reliable information systems. The continuous development of business requires well-functioning and developing IT infrastructure, as well as good and up-to-date information security.

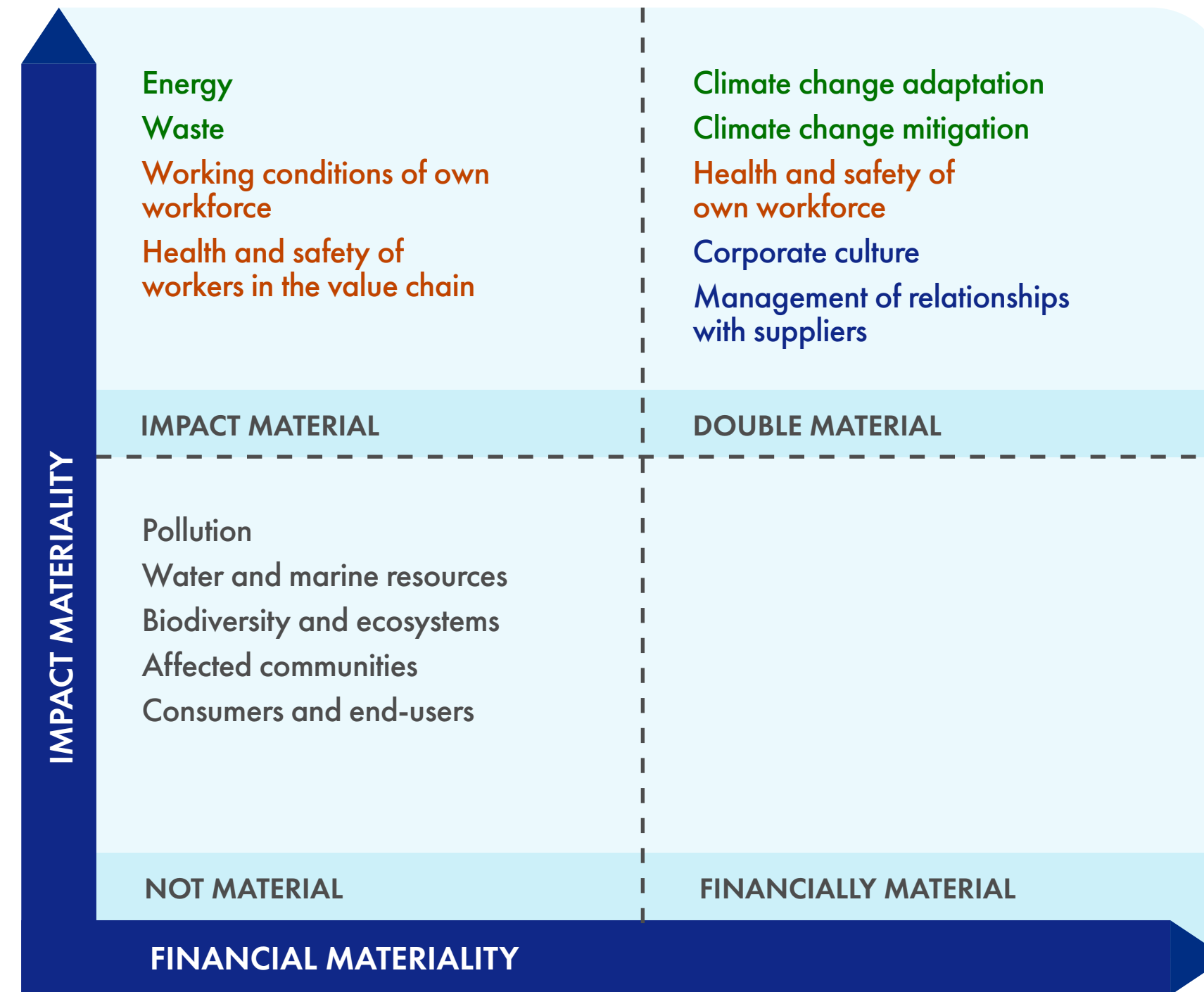
Double materiality assessment

We carried out a double materiality assessment in accordance with the requirements of the Corporate Sustainability Reporting Directive (CSRD) in 2024. The CSRD is the EU's Corporate Sustainability Reporting Directive, and it requires companies of a certain size to report on sustainability in accordance with consistent standards. Although ME Group and its subsidiaries are not currently within the scope of application of the CSRD, a double materiality assessment was carried out in accordance with the CSRD guidelines in order to make sustainability efforts more systematic and transparent.

The work began by defining the companies' value chain and key stakeholders. By defining the value chain, we established an overall understanding of the companies' operations and the related dependencies in the upstream and downstream value chain. The stakeholder analysis provided an understanding of the stakeholders affected by the companies and the stakeholders that will make use of the sustainability report.

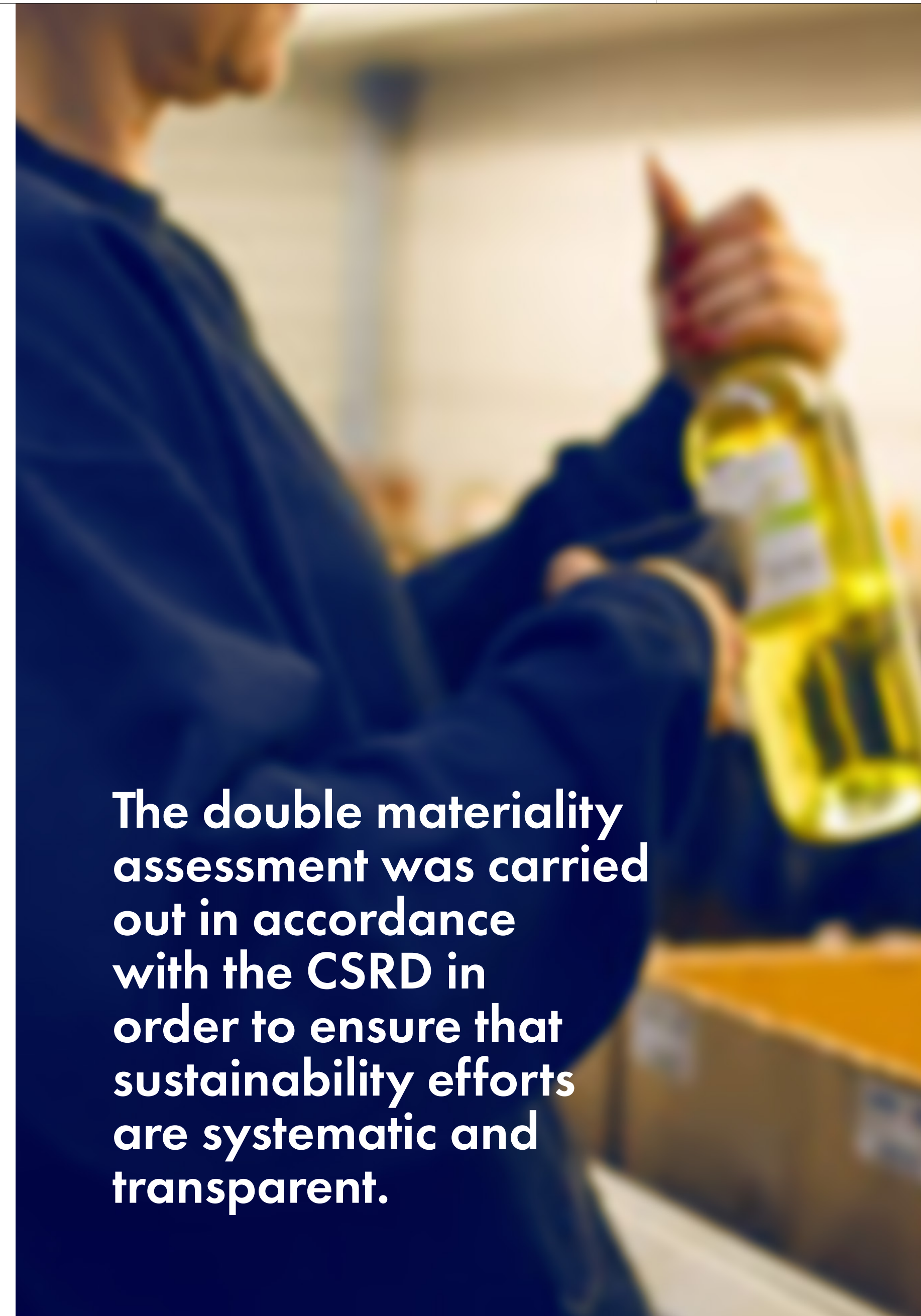
The companies' material sustainability topics were identified with the help of stakeholder surveys for employees, customers, subcontractors, suppliers and partners. Scores were assigned to the impacts, risks and opportunities associated with our operations in four workshops, which were attended by key individuals representing all of our companies. The outcome was a version of the double materiality assessment that applies to all of the companies.

Sustainability topics assessed as material



- Environment
- Social
- Governance

The double materiality assessment was carried out in accordance with the CSRD in order to ensure that sustainability efforts are systematic and transparent.



The double materiality assessment was approved in early 2025. Under environmental topics, the material and reportable sustainability topics identified for ME Group and its subsidiaries were climate change adaptation, climate change mitigation, energy and waste. Under social topics, the working conditions and health and safety of own workforce and the health and safety of workers in the value chain were identified as material topics. Under business conduct, the identified material topics were corporate culture and the management of relationships with suppliers.

ASSESSING THE MATERIALITY OF IMPACTS, RISKS AND OPPORTUNITIES

The identified impacts were assessed on the basis of their severity, i.e. their scale, scope and irremediable character. The assessment took into account both actual and potential impacts. Impact severity was emphasised for topics related to human rights. For risks and opportunities, the assessment of materiality was based on the likelihood of the risk or opportunity and the magnitude of the financial effect. The assessment of impacts, risks and opportunities also took into account their position in the value chain, and a time horizon was defined for them.

Impacts, risks and opportunities

SUSTAINABILITY TOPIC	SUB-TOPIC	TYPE	DESCRIPTION	POSITION IN THE VALUE CHAIN		
				Upstream	Own operations	Downstream
Climate change	Climate change adaptation	(↓)	Adapting to extreme weather phenomena may require changes to transport routes and may increase the need for cooling, which increases carbon dioxide emissions.	●		●
	Climate change adaptation	-	Increased extreme weather phenomena may cause additional costs due to changes in transport routes and delays in transport.	●		
	Climate change mitigation	↓	Emissions are caused by the production, transport and storage of products, as well as properties and commuting.	●	●	●
	Climate change mitigation	-	Transport costs may increase due to rising fossil fuel prices and the high prices of fossil-free fuels.	●		●
	Energy	↓	Warehouses, properties and transport activities in the supply chain consume energy.		●	
Resources and circular economy	Waste	↓	Waste is generated in operations.		●	●
Own workforce	Working conditions	↑	Measures that promote working conditions, competitive pay and work-life balance have a positive impact on employees' work ability and well-being at work.		●	
	Health and safety	↑	Measures that promote occupational health and safety have a positive impact on the health and well-being of employees.		●	
	Health and safety	(↓)	Various accidents and injuries are possible in logistics and warehouse work. Potential work-related accidents have an adverse impact on the health and well-being of employees.		●	
	Health and safety	+	Good practices related to work ability and safety promote productivity and save costs by reducing accidents and absences.		●	
Workers in the value chain	Health and safety	(↓)	It is possible that not all companies in the subcontracting chain see to the health and safety of employees, in which case the well-being of workers in the value chain might suffer.	●		
Business conduct	Corporate culture	↑	Ethical conduct and a good corporate culture support sustainable business, safety, well-being and strong stakeholder relations.	●	●	●
	Corporate culture	+	A good corporate culture the continuity and profitability of business operations.	●	●	●
	Management of relationships with suppliers	↑	Good relationships and responsible operating models with suppliers and service providers increase positive impacts on the environment, people and society.	●	●	●
	Management of relationships with suppliers	+	Well-managed relationships with suppliers and contractors enable competitive business.	●	●	●

↓ Negative impact

(↓) Potential negative impact

↑ Positive impact

- Risk

+ Opportunity

Stakeholder engagement

Our stakeholders are parties that are affected by our operations or which are interested in our operations. Continuous and constructive dialogue with stakeholders is an essential part of our development of sustainable business. It provides valuable information and insights and guides our development in the right direction.

Our key stakeholders are:

- Customers
- Employees
- Suppliers
- Transport operators and other partners
- Authorities

In 2024, we conducted stakeholder surveys for the key stakeholders of our companies. The purpose of the surveys was to determine which sustainability topics are material to the stakeholders and to assess related risks and opportunities from the perspectives of the environment, social responsibility and corporate governance. The sustainability survey for the personnel was sent to 282 employees. A total of 113 responses were received, corresponding to 40% of all employees. The sustainability survey aimed at external stakeholders was sent to 154 recipients. A total of 66 responses were received, corresponding to 43% of all survey recipients.

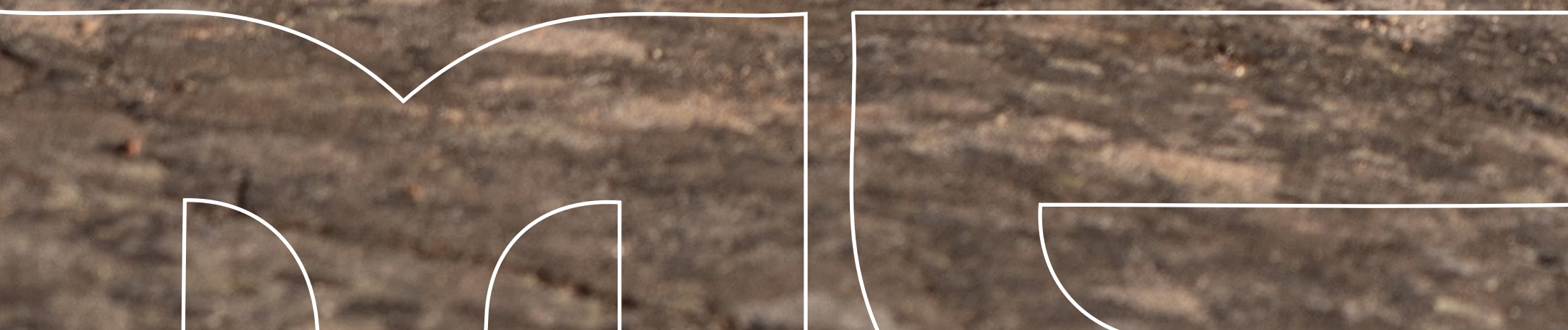
Understanding the expectations of stakeholders supports us in allocating resources appropriately to the themes that are of the greatest importance for cooperation and sustainable business.

We engage in close cooperation with both internal and external stakeholders. We engage in dialogue with stakeholders in many different ways, through several channels and on various topics. This allows us to identify the topics that are the most relevant to our stakeholders. Understanding the expectations of stakeholders supports us in allocating resources appropriately to the themes that are of the greatest importance for cooperation and sustainable business.

Stakeholder engagement

STAKEHOLDER	CHANNELS OF ENGAGEMENT	TOPICS IMPORTANT TO THE STAKEHOLDER
Customers	<ul style="list-style-type: none"> • Customer surveys and feedback • Customer meetings and communication • Sustainability survey 	<ul style="list-style-type: none"> • Reducing CO₂ emissions • Reporting on emission reductions and future targets • Sustainability of operations
Employees	<ul style="list-style-type: none"> • Day-to-day supervisory work • Events and training activities • Occupational health care • Personnel surveys • Occupational safety observations and occupational health and safety activities • Whistleblowing channel • Sustainability survey 	<ul style="list-style-type: none"> • Well-being at work and occupational safety • Good corporate culture and management • Training and skills development • Work-life balance • Sustainable and transparent operations
Suppliers, transport operators and other partners	<ul style="list-style-type: none"> • Meetings and other communication • Competitive tendering • Sustainability survey 	<ul style="list-style-type: none"> • Ethical business conduct • Relationships with suppliers • Health and safety • Tendering processes and effective interaction
Authorities	<ul style="list-style-type: none"> • Bilateral meetings • Digital channels 	<ul style="list-style-type: none"> • Compliance • Effective interaction

Environment and climate



Environment and climate

Greenhouse gas emissions and energy

The quality of our services depends on seamless cooperation between transportation, storage and distribution. The GHG emissions and energy consumption of our operations are mainly caused by purchased goods and services, transports and the energy consumption of our warehouses. We purchase transport services from several operators, and transport is carried out by sea, road, rail and air. The share of air transport is small compared to the other modes of transport. Our warehouses are modern and environmentally friendly. Energy-efficient technology, such as for example LED lights, have been installed in connection with renovations and maintenance work.

GHG emissions

We are committed to developing our operations to reduce emissions and other adverse environmental impacts. In 2024, we calculated the total GHG emissions of all of our companies for the first time. In addition to our own operations (Scope 1) and energy consumption (Scope 2), the calculations take into account emissions from purchasing and the supply chain (Scope 3). For Scope 2, both market-based and location-based emissions have been calculated.

Greenhouse gas emissions, tCO_{2e}

2024	Finland	Sweden	Estonia
Scope 1 GHG emissions	33.3	65.6	5.84
Market-based gross Scope 2 GHG emissions	621	68.5	53.3
Location-based gross Scope 2 GHG emissions	164	11.3	43.4
Significant Scope 3 GHG emissions	40,809	3,585	6,215
Category 1: Purchased goods and services	31,848	530	6,090
Category 3: Fuel and energy-related activities (not included in Scope 1 or 2 emissions)	144	12.6	18.3
Category 4: Upstream transportation and distribution	8,667	2,915	91.5
Category 5: Waste generated in operations	1.73	6.51	0.04
Category 6: Business travelling	7.62	2.37	3.05
Category 7: Employee commuting	140	118	12.2
Total GHG emissions			
Total GHG emissions (market-based) (tCO _{2e})	41,463	3,718	6,274
Total GHG emissions (location-based) (tCO _{2e})	41,006	3,661	6,264

Emission intensity, tCO_{2e}/M€

2024	Finland	Sweden	Estonia
Total GHG emissions (market-based) in relation to net revenue	303	133	185
Total GHG emissions (location-based) in relation to net revenue	299	131	185

Emission intensity describes the ratio of total emissions to turnover.

For operations in Finland, we have carried out carbon footprint calculations since 2020. Value chain emissions (Scope 3) account for the majority (98%) of the emissions from operations in Finland. Purchased goods and services (category 1) at 77% and upstream transport (category 4) at 21% are particularly significant categories of Scope 3 emissions. The emissions in the purchased goods and services category mainly consist of products selected by customers, for which ME Group handles import transport, storage and distribution in Finland.

The carbon dioxide emissions of operations in Finland have increased when compared to previous years. This is due to increased emissions in the aforementioned categories and the fact that the calculation is not fully comparable with previous years. In 2024, we purchased more products for our customers, and the share of high-emission purchases, such as tobacco and nicotine products, increased in particular. As the quantity of products has increased, so has the number of transports. Comparability is affected by the improved accuracy and scope of the transport companies' calculations. For example, upstream emissions preceding transport activities, referred to as well-to-tank (WTT) emissions, were taken into account in the calculations for the first time in 2024.

Scope 3 emissions also account for the largest share of total emissions (99%) in operations in Estonia. The most significant share of emissions in Estonia is attributable to purchased goods and services (category 1), representing 97% of total emissions. Similarly, in operations in Sweden, Scope 3 emissions account for the largest share of total emissions (96%) but, due to the nature of the business, they are mainly caused by upstream transport in category 4 (78%). Purchased goods and services (category 1) account for a moderate share (14%) of emissions.

Energy consumption

In all of our operating countries, energy consumption mainly consists of heat and electricity consumed by our warehouses and properties. The total energy consumption of operations in Finland was 74,919 MWh. Approximately half of the purchased energy was produced by nuclear power. Zero-emission energy accounted for 57.7% of the total, while renewable energy accounted for 4.2%. The energy consumption of operations in Estonia came to 204 MWh and consisted almost entirely of energy produced from fossil sources (97.5%). For our operations in Sweden (1908 MWh), renewable energy accounted for 72.2% and zero-emission energy for 90.4%.

Energy consumption, MWh

	Finland	Sweden	Estonia
Total fossil energy consumption	31,679	180	199
Share of fossil sources in total energy consumption, %	42.3	9.4	97.5
Consumption from nuclear sources	40,094	328	3
Share of consumption from nuclear sources in total energy consumption, %	53.5	17.2	1.3
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.)	0	0	0
Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources	3,146	1,401	2
The consumption of self-generated non-fuel renewable energy	0	0	0
Total renewable energy consumption	3,146	1,401	2
Share of renewable sources in total energy consumption, %	4.2	73.4	1.2
Total energy consumption	74,919	1,908	204

Emission reduction targets

We have decided to commit to the Science Based Targets initiative (SBTi) in the future. We will start the process in 2025 and set more detailed targets for our emission reductions at that stage.

With the help of the SBTi, we want to ensure that our climate actions support the Paris Agreement's global goal of limiting climate warming to 1.5°C. After setting targets, we will also describe the key means and actions by which the targets are to be achieved.

Climate risks

We have assessed our effect on climate change for our companies and their supply chain as part of our double materiality assessment. As part of the analysis, we examined the impacts of climate change in the short, medium and long term, extending to 2030. However, we did not carry out an actual resilience analysis in connection with the assessment.

Physical risks associated with climate change can lead to changes in transport routes and thus increase costs. With regard to storage operations, the need for cooling is estimated to increase and cause additional costs to some extent.

Increased costs related to transport fuels and changes in propulsion methods were identified as a transition risk in the analysis. In the future, customers will demand low-emission services, and responding to this demand on a quick schedule is seen as a financial risk at this stage. However, in the longer term, clean propulsion methods and the development of technology will enable business continuity in the future.

We engage in close cooperation with both customers and suppliers to manage the risks caused by climate change. We monitor the development of our own emissions and the emissions of our supply chain, and also report on them to our customers. We aim to manage risks by monitoring and anticipating changes in legislation and requirements, through good transport logistics management and supplier selection, and by ensuring the energy efficiency of our own operations.

The calculation of greenhouse gas emissions has been carried out in accordance with the following standards: Greenhouse Gas Protocol Accounting and Reporting Standard and The Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The calculation also takes into account the ESRS E1 guidelines on climate change in the Corporate Sustainability Reporting Directive (CSRD). The calculation takes into account Scope 1 and 2 emissions and all material Scope 3 categories. The boundaries of the calculation are based on operational control.

Resource use, circular economy and waste management

Our companies' resource use consists mainly of materials used in the storage and delivery of products. Waste is mainly generated from unpacking and, in small quantities, also from inventory shrinkage and social facilities. In choosing packaging materials and methods, we take into consideration the safe transport of products to customers.

We pay attention to resource efficiency and the sustainable use of natural resources. We train our personnel on the sorting of waste, keep signs and instructions up-to-date, and monitor the amount of waste generated. Our target is to reach a recycling rate of 90%.

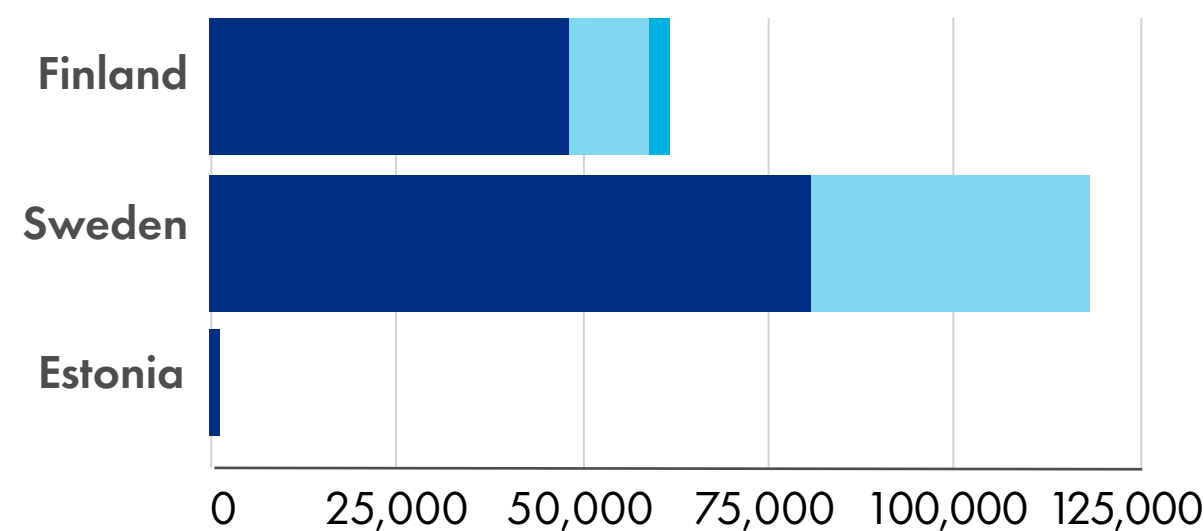
Purchased packaging materials

In 2024, our companies' total annual consumption of packaging materials came to 181,238 kg. Of this total, 72% was plastic, 27% was cardboard and 1% was packaging labels. Our target is to find ways to reduce the use of packaging materials and to utilise materials produced from recycled raw materials in order to reduce the environmental impacts of packaging materials. All of the packaging materials we use can

either be reused, recycled or, as a final option, used for energy recovery.

We want to reduce the environmental impact of our product packaging. We optimise the use pallet wrap and other packaging materials, and we avoid over-packaging products. For example, the thickness of the pallet wrap is chosen to be as thin as possible without compromising its durability. This reduces the amount of packaging waste for our customers. In our choices of labels and stickers, we ensure that they do not complicate the recycling of the packaging materials.

Purchased packaging materials, kg



2024	Finland	Sweden	Estonia
Plastic packaging	48,221	80,473	1,239
Carton and cardboard packaging	10,936	37,677	0
Stickers	2,692	0	0

Our target is to reach a recycling rate of 90%.

Waste generated in operations

In 2024, the operations of our companies generated almost 640 tonnes of waste in total. This mainly consisted of transport packaging and mixed municipal waste. All non-hazardous waste generated in operations is recovered as either material or energy. Most of the waste generated is recyclable cardboard and paperboard.

The hazardous waste generated in operations consists of batteries, small rechargeable batteries and fluorescent tubes, which are returned to the point of sale.

Machines and equipment are acquired under lease agreements and returned to the contractual partner. Due to the method of return, no separate records are kept on hazardous waste.

Total waste generated at all sites, tonnes

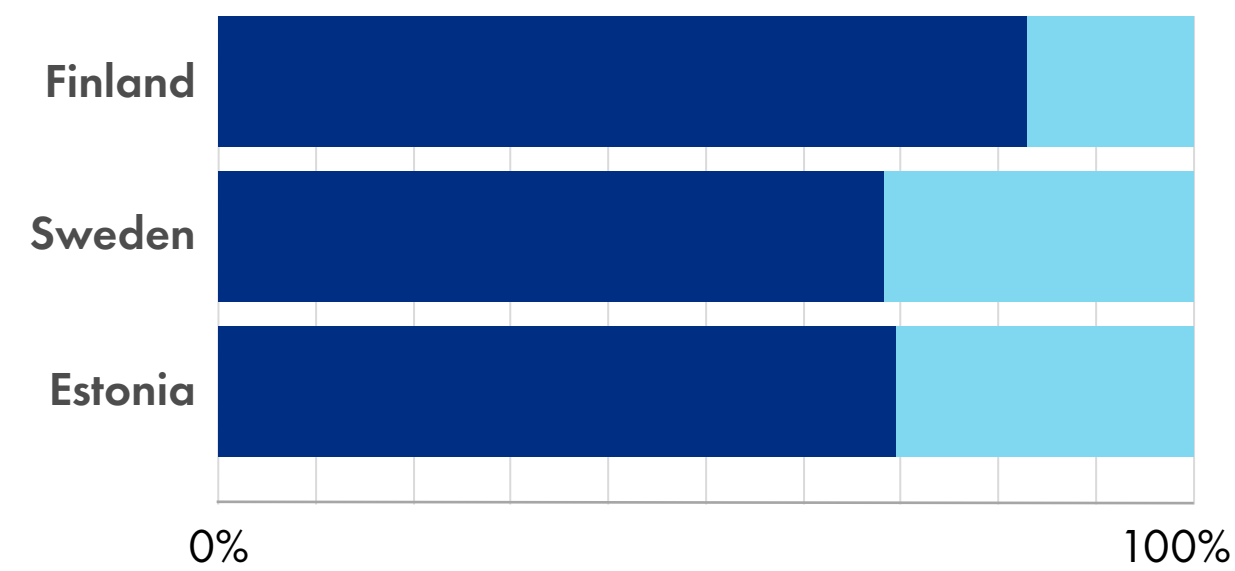
2024	Total	Waste diverted to recycling or reuse	Waste directed to disposal
Mixed waste	92.44	0	0.00
Wood	50.72	0	0.00
Energy waste	28.68	0	0.00
Cardboard and paperboard	410.49	410.49	0.00
Plastic	44.89	44.89	0.00
Metal	6.35	6.35	0.00
Confidential waste	3.24	3.24	0.00
Waste paper	1.32	1.32	0.00
Biowaste	0.84	0.84	0.00
Glass	0.67	0.67	0.00
Non-hazardous waste	639.65	467.80	0.00
Hazardous waste	0.00	0.00	0.00

The largest amount of waste is generated in Sweden (66% of all waste generated), while Estonia accounts for less than 1% of the total amount of waste. Operations in Finland have the highest recycling rate by a clear margin at 83%. The overall recycling rate for all of our companies is 73%. The recovery rate is 100% at all sites.

As a service, we provide the disposal of alcohol products owned by clients. This activity is subject to supervision by the customs authorities. Disposal services are also provided for other products as necessary. The credit amounts for these products are confidential and are therefore not disclosed in this sustainability report.

The waste types diverted to recycling mainly consist of cardboard and plastic, but other materials are also recycled. These include waste paper, glass, metal, biowaste and confidential waste. In terms of volume, the Swedish operations generate cardboard the most. Operations in Finland have been particularly successful in directing plastic to recycling. At some sites, the amounts of waste are so small that separate collection for different waste fractions has not been organised for the time being. The sites that generate the largest amounts of waste also have the highest recycling rates.

Recycling and other recovery, %



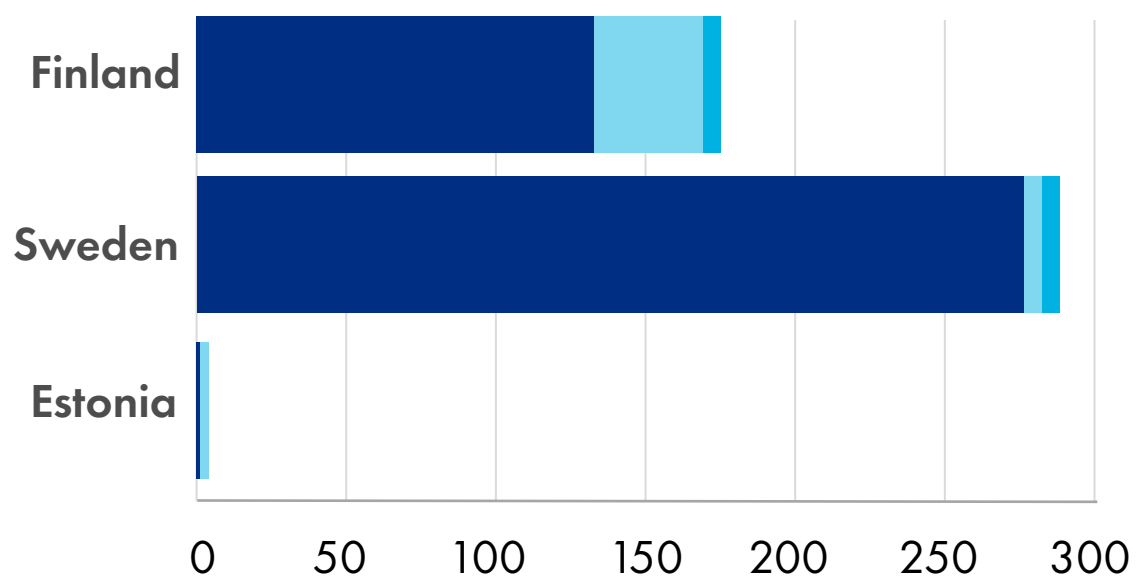
2024	Finland	Sweden	Estonia
Recycling	83%	68%	70%
Other recovery	17%	32%	30%
Disposal	0%	0%	0%
Hazardous waste	0%	0%	0%



Reduction of waste

We reduce the amount of waste generated by our own operations through the reuse of packaging and efficient inventory management. Reused packaging includes wooden pallets and corrugated plastic sheets. We also use discarded packaging in our own operations at a small scale. We reduce waste by using stretch film efficiently in stretch wrapping machines and in manual packaging, for example.

Waste types directed to recycling, tonnes

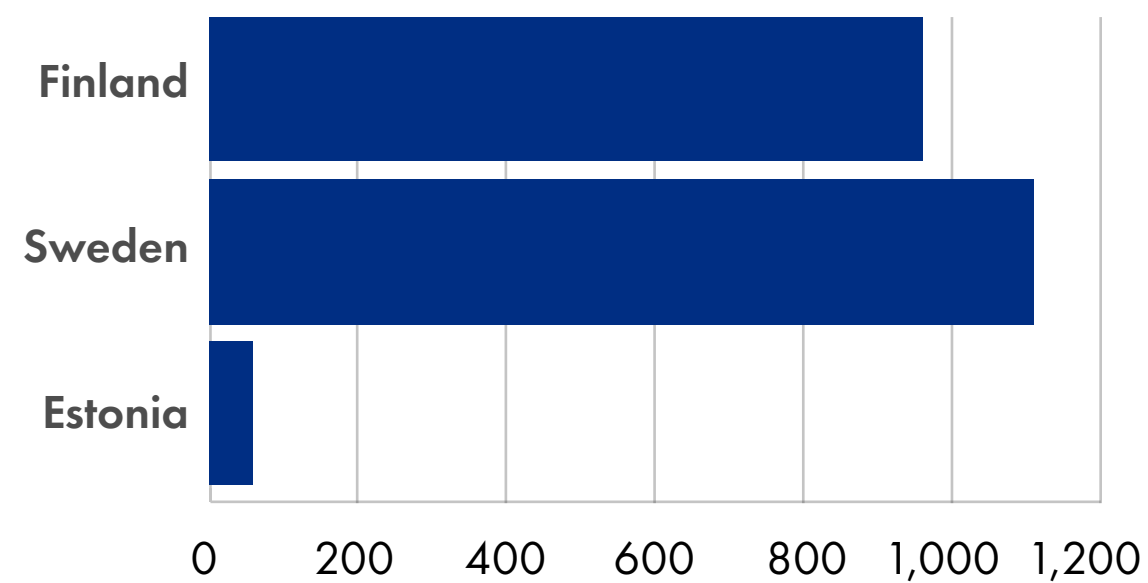


2024	Finland	Sweden	Estonia
Carton and cardboard	132.71	276.46	1.32
Plastic	36.27	6.13	2.50
Other	6.30	6.13	0.00

Water withdrawal

At all of our companies' sites, water is taken from the municipal water supply and discharged in its entirety to municipal wastewater treatment. We do not operate in areas of high water stress. Our water consumption consists of various cleaning and washing activities in the storage facilities and low consumption in social facilities. The storage facilities are equipped with drains and have the required permits for product storage. As a precaution for larger leaks or spills, we have drain cover mats available at our properties.

Water withdrawal, m³



2024	Finland	Sweden	Estonia
Water withdrawal	962	1,108	59

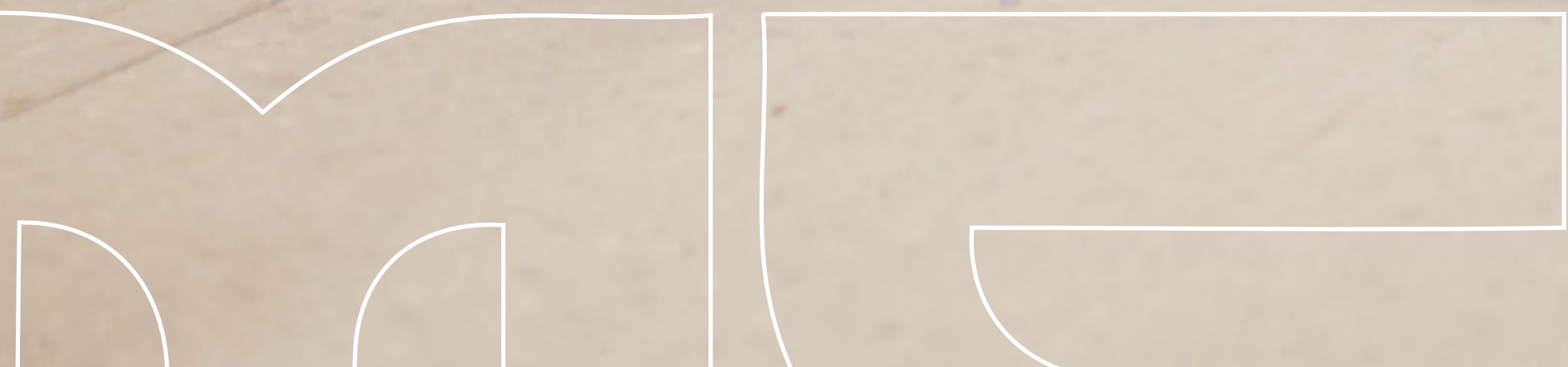
Stormwater is a significant contributor to the load on water bodies, and it has a considerable impact on the quality of urban streams, nearby bodies of water and swimming areas. Stormwater management at our sites meets the applicable municipal requirements as a minimum. In addition, a total of 15 stormwater drains in

Turku and Raisio are equipped with filters. Each filter cleans a million glasses worth of stormwater per year, prevents the formation of 50–70 litres of cyanobacteria annually, and prevents microplastics, pollutants and nutrients from ending up in the Baltic Sea.





Social responsibility



Social responsibility

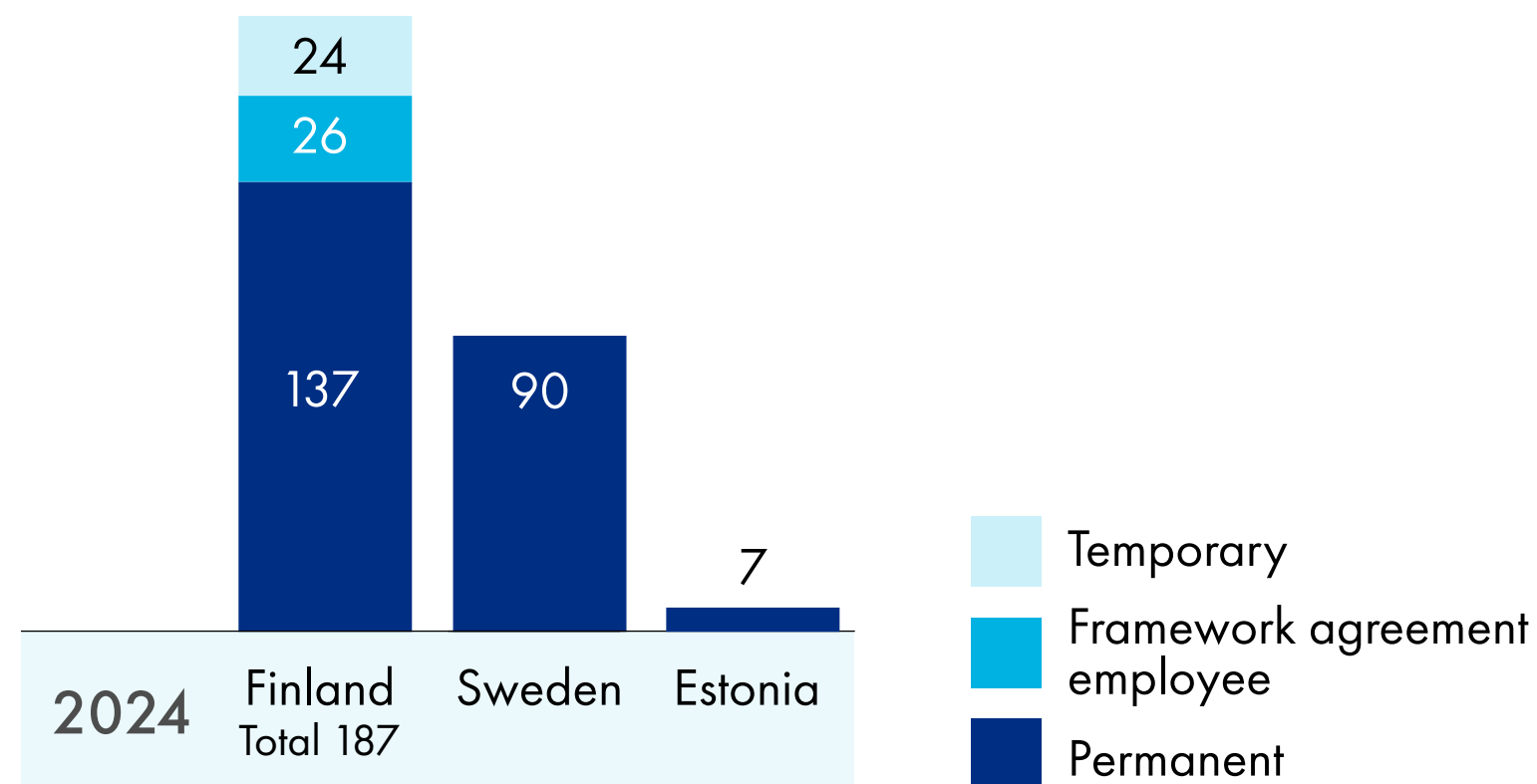
Personnel

The well-being and engagement of the personnel provides the foundation for our companies' success and impact. Our employees work at our sites in Finland, Sweden and Estonia, and their main duties consist of various tasks related to warehousing and logistics.

Temporary employment relationships mainly consist of seasonal workers used during busy periods. Examples of busy seasons include summer, Easter and the Christmas period. The need for workforce increases substantially during these periods when compared to the ordinary volume of operations. The seasonal workers are mainly young people and students, and we are committed to providing them with a positive employee experience in the early stage of their career.

Where necessary, our companies use temporary agency workers in cooperation with reliable staffing service providers. Temporary agency work-

Number of employees by type of employment contract



Status, 31.12.2024

ers are treated the same way as the company's own personnel. We work together with our partners to ensure that the terms of employment of temporary agency workers are appropriate.

The majority of our companies' personnel are men, which is typical of the logistics industry due to the physical nature of the work. In office positions,

the gender distribution is more balanced. We are aware of the imbalanced gender distribution in the industry, and we promote equality and diversity in recruitment and in supporting career development.

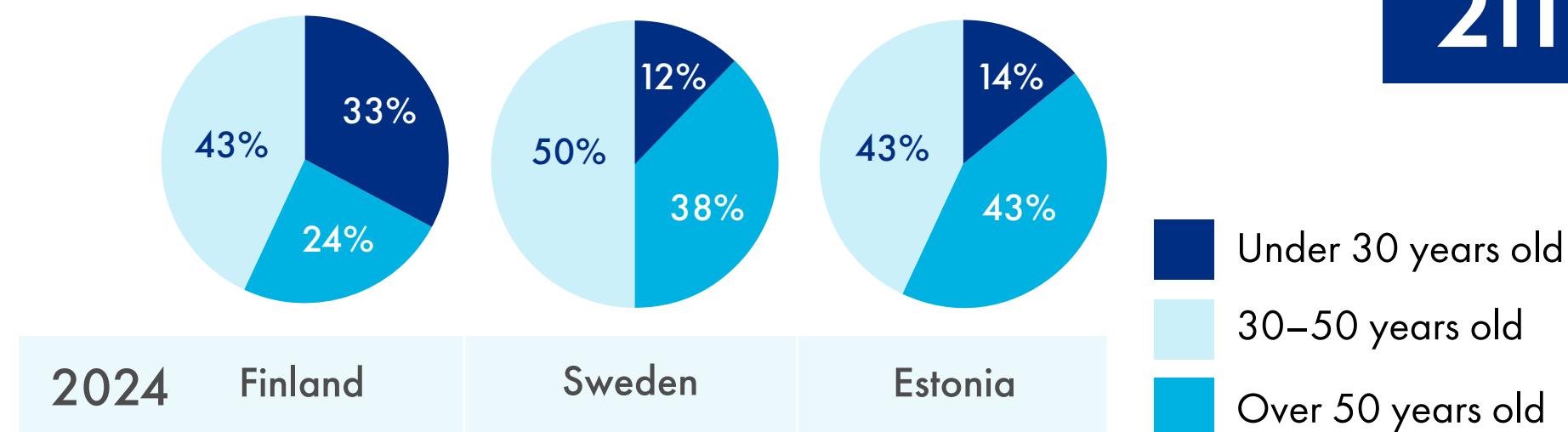
Temporary agency workers and self-employed persons



*Converted to full-time equivalents

** Status, 31.12.2024

Employees by age group



Number of employees by gender



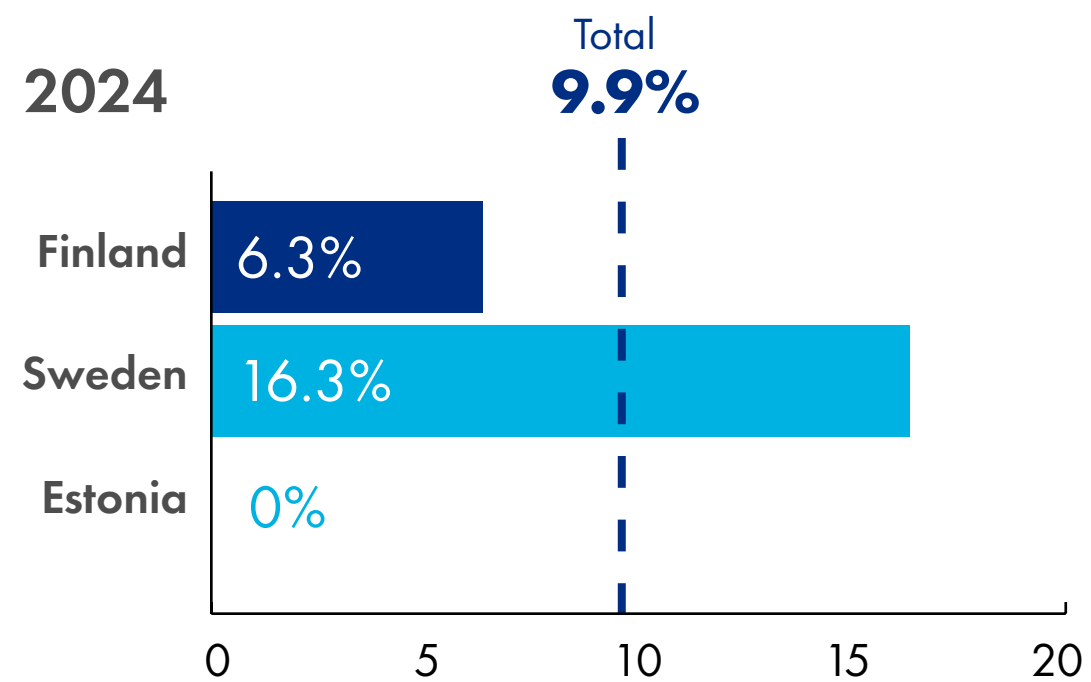
Gender distribution of the management and the Board of Directors



In all of our operating countries, employees are paid at least the statutory minimum wage. Wages are based on the pay scale wages for the sector, and other pay-related terms and conditions laid down the sector's collective agreements are applied uniformly, regardless of the individual. Wages are equal and there are no gender pay gaps. A total of 97% of all of the employees of our companies are covered by collective bargaining agreements. In 2024, the employee turnover rate was 9.9%.

Information on the percentage pay gap between genders and employee training hours is not available for this reporting period.

Employee turnover



Employee turnover = the ratio of the number of employees who left during the year to the average number of employees during the year.

Our target is to have a sickness absence rate of less than 5%.

Employee well-being

The well-being and competence of employees are key factors for our success. A tidy and well-organised work environment ensures safe work and good working conditions, and up-to-date systems improve job satisfaction and work performance. All of our employees receive orientation training for their duties and on safe working practices.

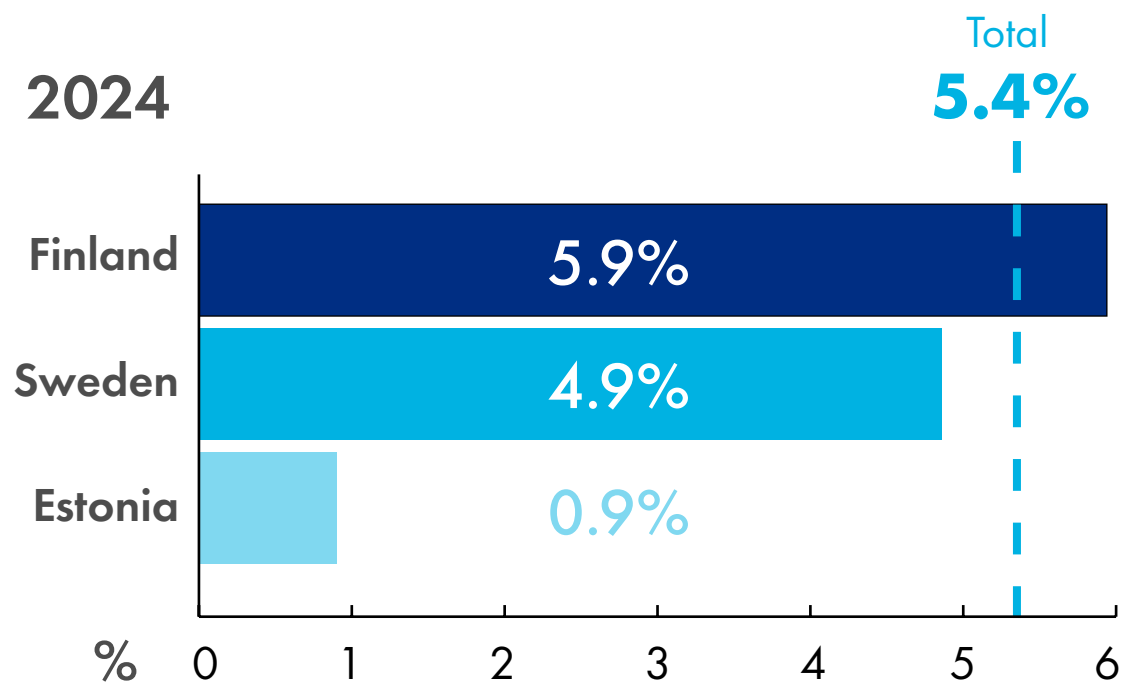
We want to promote employee health by providing occupational health care services that exceed the legally required level of occupational health care and also include medical care. Our goal is to promote and maintain work ability and reduce sickness-related absences by using the early support model and diverse methods to support employees' return to work. We invest in maintaining work ability and having a proactive approach to work ability in cooperation with our occupational health care provider. We monitor sickness absences on a regular basis and develop our operations together with the occupational health care provider. Our target is to have a sickness absence rate of less than 5%.



In 2024, ME Group organised Well-being at Work Card training for supervisors, as well as training on bringing up and discussing difficult issues. We also focused particularly on our employees' work ergonomics. We organised ergonomics training and purchased lifting aids for lifting heavy loads with the aim of reducing the physical strain of work and preventing accidents and injuries.

The sickness absence rate in all companies in 2024 was 5.4%

Sickness absence rate



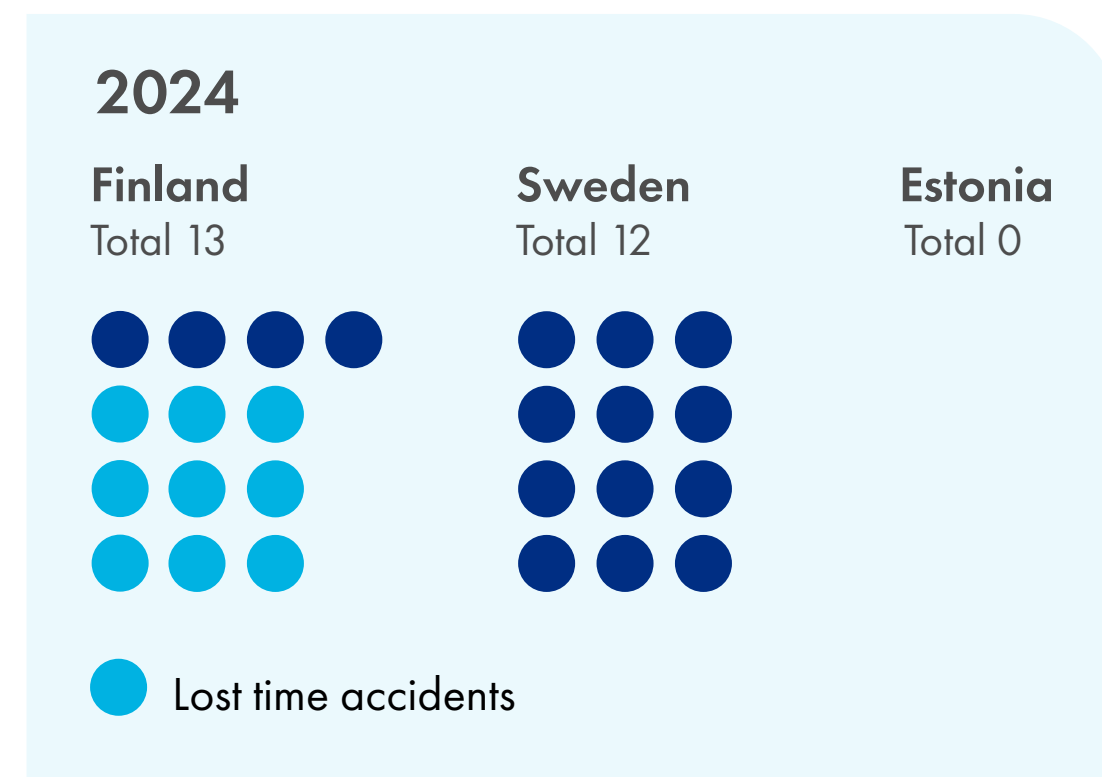
Sickness absence rate = Sickness absences' share of theoretical regular working hours

Our goal is to halve the accident frequency by 2030.

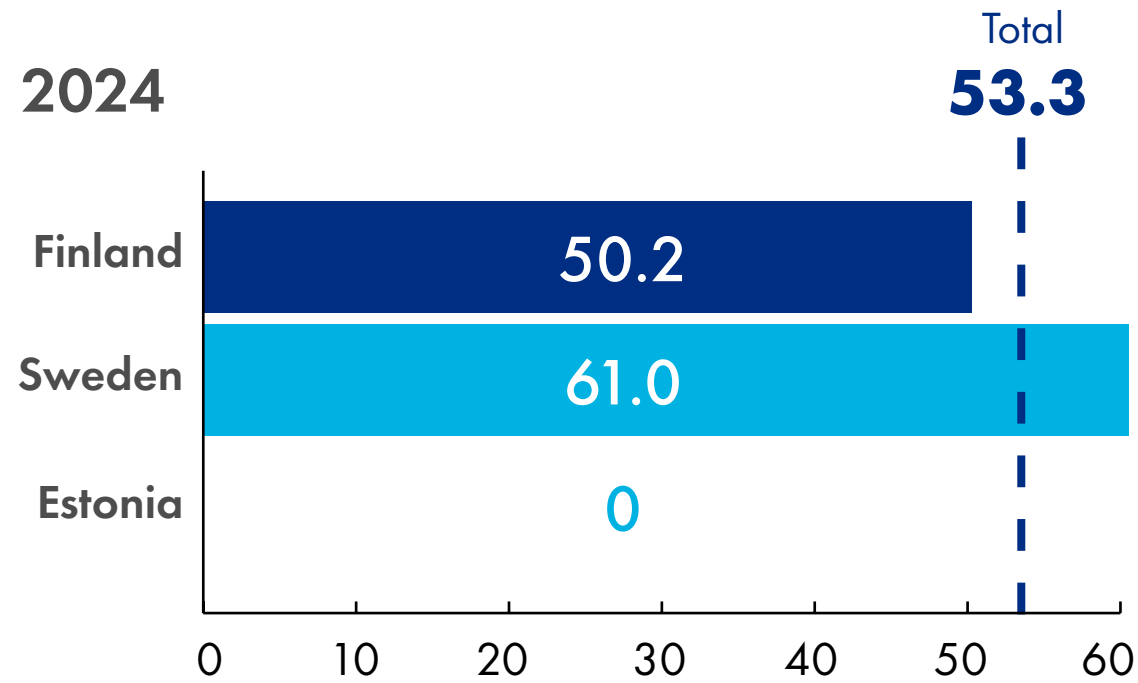
Occupational safety

Our employees primarily perform physical tasks that involve various accident and work ability risks.

Accidents (25 in total)



Accident rate



Accident rate = Number of recordable accidents per one million hours worked. The figure also includes commuting accidents.

Occupational safety is a key priority for us, and we are committed to its continuous development. The aim of our occupational safety efforts is to prevent and minimise accidents, occupational diseases and other hazards caused by work or the work environment.

In 2024, ME Group organised a campaign to encourage employees to report near miss incidents. A QR code was introduced for incident reporting. Regular risk assessments were continued in the warehouses and the

office, and close communication with partners on occupational safety issues was continued.

The typical causes of injuries include cuts, sharp objects, tripping and slipping. There were no fatalities resulting from work-related injuries or work-related ill health in 2024. In 2024, the frequency of reportable accidents was 53.3. Our goal is to halve the accident frequency by 2030.



Governance



Governance

Corporate culture

Compliance with good governance practices is at the heart of our sustainability work. We comply with the laws, regulations and permits that apply to our operations, and we want to ensure that our operations are open and transparent. The continued development of sustainability management and reporting in the coming years will also increase the transparency of our operations and opportunities to engage in open dialogue with all of our stakeholders.

We have defined the key principles for our operations as part of our Code of Conduct and operating policies. Our most important policies are our environmental policy, personnel policy and human rights policy. The policies cover child labour, forced labour, human trafficking, discrimination, accident prevention, privacy and information security, whistleblower protection and anti-corruption and anti-bribery. The broader implementation of these policies will begin in 2025.

We comply with the UN (United Nations) Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the rights of workers as defined by the ILO (International Labour Organization) and national fundamental rights and human rights in all of the countries in which we operate.

We do not condone any form of corruption or bribery. The risk of corruption and bribery is fairly low in our operating countries (Finland, Sweden and the Baltic countries). To ensure ethical operating practices also in our supply chain, we have defined a Supplier Code of Conduct, the broader implementation of which will start in 2025. There have been no reported violations or convictions related to corruption or bribery in our own operations or supply chain.

Reporting actual or suspected misconduct helps us to address problems and pay attention to serious risks. We have a whistleblowing channel in place in our Finnish and Swedish operations. In practice, the channel is a way to report suspected misconduct, i.e. conduct that is contrary to legislation or our values and practices. The channel can be used by anyone who wishes to report an issue anonymously. We operate in accordance

with the EU and national Whistleblower Protection regulations, ensuring that potential whistleblowers are protected and are not subject to any retaliation.

We are not aware of any severe negative human rights incidents related to our own workforce, workers in the value chain, affected communities, or consumers and end-users.



Relationships with suppliers

Our supply chain mainly consists of transport subcontracting and purchases of various products and supplies. Import and distribution transports are handled by our partners, which include various transport, shipping and forwarding companies. Our subcontracting is focused on experienced and reliable partners who are able to provide high-quality services and develop their operations. We also purchase various packaging materials and products intended for the provisioning of ships, including food and pantry supplies, as well as deck and engine equipment.

We want to ensure that our suppliers operate in compliance with legislation, agreements and our customers' requirements. We have also drawn up a Supplier Code of Conduct. We monitor supplier cooperation as part of our overall sustainability, and develop the operations as necessary.

We take environmental responsibility and the perspectives of social and economic responsibility into account in our competitive tendering activities and during the contract period. In competitive tendering, our transport subcontractors complete a sustainability survey before signing the contract. The survey provides information on the supplier's ability to reliably

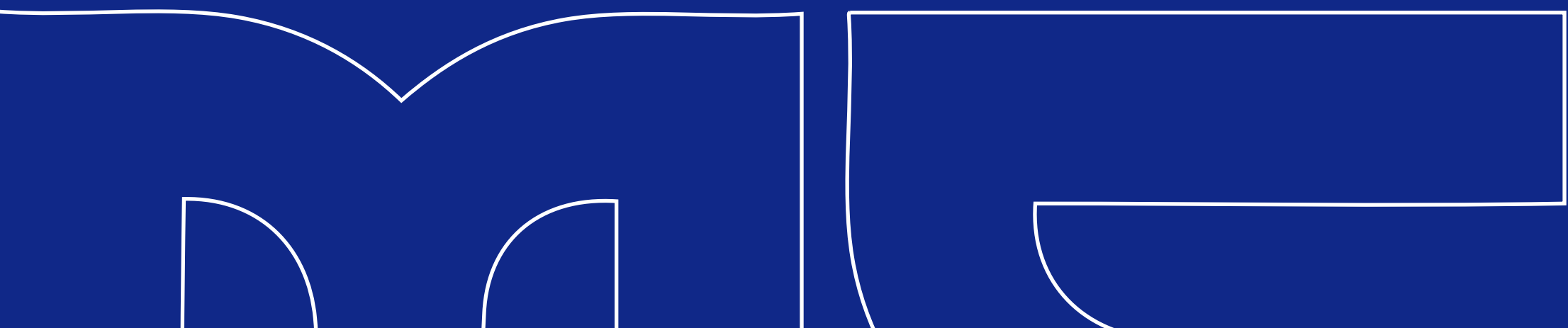
report emissions and reduce negative environmental impacts, as well as various issues related to employee health and safety.

We look for ways to identify environmentally friendly options and reduce emissions and other negative environmental impacts in the supply chain. Our contract terms include sustainability-related requirements, and significant suppliers will also be required to commit to our Code of Conduct in the future.



Our subcontracting is focused on experienced and reliable partners who are able to provide high-quality services and develop their operations.

Appendices



Geolocation of sites owned, leased or managed by the companies in 2024

Site	Address	Postal code	Municipality	Country	Coordinates
Head office and warehouse	Viikalankatu 1	20200	Turku	Finland	60° 26' 56.16" N, 22° 12' 27.83" E
Office and warehouse	Isometsäntie 27	26100	Rauma	Finland	61° 8' 51.01" N, 21° 33' 18.04" E
Office and warehouse	Poikkimaantie 2	90400	Oulu	Finland	64° 59' 52.28" N, 25° 24' 39.50" E
Warehouse	Kuninkaanväylä 45	20320	Turku	Finland	60° 30' 5.00" N, 22° 14' 29.59" E
Warehouse*	Manttaalitie 5	01530	Vantaa	Finland	60° 17' 49.15" N, 24° 58' 38.41" E
Office and warehouse	Dåntorpsvägen 32	13650	Jordbro	Sweden	59° 9' 1.88" N, 18° 6' 48.60" E
Office and warehouse	Kurekivi tee 9	75306	Lehmja Küla	Estonia	59° 21' 54.01" N, 24° 53' 12.44" E

* The Vantaa site will be closed in summer 2025

The companies' NACE codes and sectors

Company	NACE code	Sector
Ab ME Group Oy Ltd	46.39	Non-specialised wholesale of food, beverages and tobacco
DLP Drinks Logistics Partner Ab	46.34	Wholesale of alcoholic and non-alcoholic beverages
ME Group Baltic Oü	46.17	Agents involved in the sale of food, beverages and tobacco

VSME index

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