



DESTIA

A COLAS COMPANY

2025 | INFRASTRUCTURE FOR PEOPLE

SUSTAINABILITY REPORT

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DESTIA – INFRASTRUCTURE FOR PEOPLE

Destia plans, builds and maintains vital infrastructure that keeps Finland moving and connects people, cities and industries, ensuring smooth everyday life. Vital infrastructure includes electricity networks, data centres, lighting and telematics, bridges, roads, railways and trams, among other things. Destia is responsible for energy infrastructure and industrial construction, as well as traffic infrastructure maintenance, and promotes solutions for the green transition. Destia is the largest company providing infrastructure services in Finland and part of the international Colas Group, a subsidiary of the services group Bouygues.



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THE LARGEST COMPANY PROVIDING INFRASTRUCTURE SERVICES IN FINLAND

REVENUE

790

€ million

CUSTOMER
SATISFACTION

66

Net Promoter Score

NUMBER OF
PROJECTS

~1,100

per year

PERSONNEL

1,867

Destia employees
(31 December 2025)

EMPLOYEE
SATISFACTION

51

eNPS 2025
average

OCCUPATIONAL
SAFETY

3.9

accidents per
million working hours

HIGHLIGHTS IN 2025



We carried out comprehensive emissions accounting in several projects

Early in the year, we completed the first comprehensive emissions calculation for the Kalasatama-Pasila tramway project.

We also piloted emissions accounting for railway maintenance in railway maintenance area 3. We carried out three emissions calculations at the Korja site on national road 6 during the road plan phase and the construction plan phase, and after construction.

Based on these and other calculations, we can identify the most significant environmental impacts and emission factors of various projects, as well as the most effective mitigation measures, which enables the development of operations during the contract and provides assistance in the planning of future infrastructure projects.



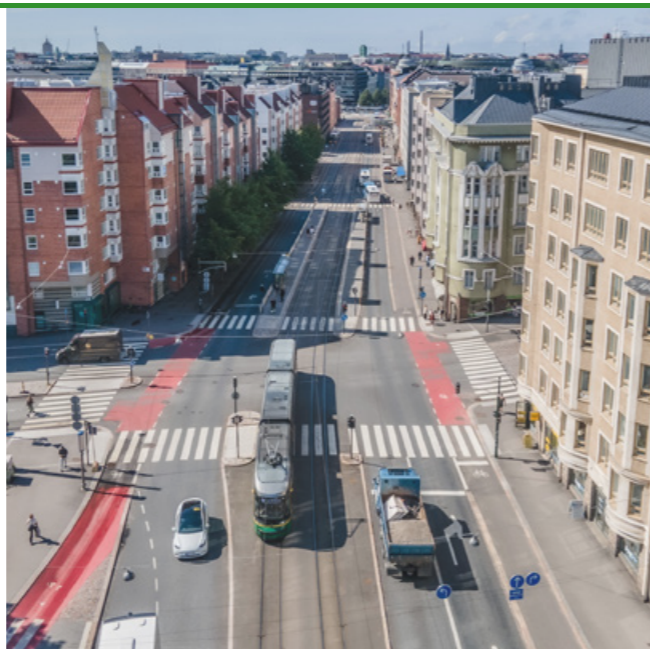
Electronic register supports sustainable supplier management

In 2025, we switched to using the Noventia ERP system as part of the development of our supplier management. A prerequisite for all cooperation is that the supplier is included in the system, which enables audits of our suppliers and reliable assessment of sustainability as part of the fight against the grey economy.

We proposed an element incentivising carbon dioxide emission reductions in the tendering of infrastructure projects

Although some Finnish cities are already taking climate action to reduce emissions from infrastructure construction, the government has not yet targeted clear emission reduction measures in the infrastructure sector. This slows down the reduction of emissions from infrastructure construction and maintenance.

With the help of an incentive added to competitive tendering, the infrastructure sector could more effectively promote Finland's carbon neutrality goals.



We employed nearly 300 summer trainees

We again employed almost 300 summer trainees in different roles at offices and construction sites. Trainees are an important part of our recruitment process, and every year many of them continue to work with us after their traineeship, either full-time or as part-time employees in addition to their studies. In 2025, we hired more than 50 permanent employees from among our trainees.





Sustainability week brought Destia employees together for balanced sustainability work

In 2025, we celebrated our annual sustainability week for the third time. The theme week offered all employees the opportunity to take a break with balanced sustainability work in various webinars, reflect on more sustainable operating methods together, and celebrate the progress we have already made.



We developed biodiversity solutions in our aggregate areas

Together with the Finnish Environment Institute, we continued our work to promote biodiversity as part of our aggregate operations. In the experiments, we are testing the impact of the submerged timber method on the runoff water of the quarry areas of our aggregate areas in Hervanta and Sorila. The method is based on the Finnish Environment Institute's PuuMaVesi project, in which embedded timber is used to promote biodiversity in water bodies.

The project and its results also received an honourable mention at the Sustainable Development Awards 2025 of the European Aggregates Association (UEPG).

Photo © Essi Kannelkoski

We supported the realisation of children's rights as part of the Ahlström Collective Impact community

The unique Ahlström Collective Impact community, as a member of which we support UNICEF Finland's work to achieve children's rights, is an important part of our sustainability work. Children's learning is in a global crisis, and investing in education is one of the most significant ways to achieve sustainable structural change. In 2025, Ahlström Collective Impact donated EUR 750,000 to support UNICEF's educational work.



The joint Cyber Hour turned our attention to the cybersecurity of our operations

In the autumn, we celebrated the annual Cyber Hour of the entire Colas Group, during which we stopped to reflect on the cybersecurity of our operations and share good practices. Our goal is for every Destia employee to master safe operating practices and promote the implementation of cybersecurity in their duties.





We published a sustainability study module for the infrastructure sector

Together with the Oulu University of Applied Sciences, we implemented an online sustainability study module aimed at students and professionals in the infrastructure sector, supporting the industry's comprehensive competence in sustainability. Similar sustainability studies tailored to the infrastructure sector have not been available before. The studies were made available to everyone in early 2026.



We completed Finland's first synchronous condenser

We implemented Finland's first synchronous condenser for Fingrid, which balances the voltage fluctuations of the electricity network, especially those arising from renewable energy production. The facility, which was commissioned at the end of the year, will make it possible to increase wind power production on the west coast, thereby supporting Finland's green transition.

We developed and piloted more environmentally sustainable approaches to gravel road maintenance

Together with our partner, we have developed a gravel road maintenance method that uses a stabilisation solution developed from fibre waste produced as a by-product of the pulp industry for remediating frost-heave damage. In 2025, we tested the method in Sodankylä, and based on the results obtained, road maintenance has caused more than 60 per cent less carbon dioxide emissions than traditional methods at approximately 10 per cent lower costs.



We were recognized as the most sustainable workplace in Eezy Flow's Most Inspiring Workplaces survey

Destia was awarded as the most sustainable workplace in the 2025 survey, on top of which we were also the largest riser in the large companies' category, meaning we were the organization that improved the overall results most in the employee survey. We received particularly good results in the study regarding leadership, employee participation, and the appreciation of diversity. The recognitions are based on an index calculated from the PeoplePower survey measuring employee experience by Eezy Flow.



CEO'S REVIEW

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We build a sustainable future

2025 was an exceptionally strong and successful year for us. We grew organically by 25 per cent and reached record-high revenue of EUR 790 million. At the same time, our profitability was better than ever before, both in euros and proportionally. The strong financial performance, good cash position and excellent order book prove that we have built a sustainable foundation for future growth and development.

Even though there is uncertainty in our operating environment, we have managed to find new growth opportunities and leverage them decisively. The general construction cycle in Finland continues to be challenging, but we see a lot of potential in our strategic focus areas. They will allow us to continue to develop our business in a sustainable and profitable way.

Sustainability is reflected in our actions every day

Sustainability has been at the core of our work for several years. We have developed our sustainability in a balanced and consistent manner, and we are proud that our work for sustainable infrastructure construction has progressed systematically. We have set and adhered to ambitious environmental sustainability targets.

People and the corporate culture are at the heart of our operations. Last year, the employee net promoter score was higher than ever, and we have also significantly increased the number of employees. The fact that nearly three hundred trainees worked for us during the year reflects our commitment to young people and future professionals. We invest in continuous learning and offer our employees opportunities to develop their skills alongside work and through training. A career at Destia means lifelong learning and development.



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Occupational safety is the cornerstone of our sustainability work. Last year, we managed to significantly reduce accidents, our accident frequency was 3.9 and we avoided serious accidents. The result is excellent, but a single accident is one too many. That is why we work every day to ensure a zero-accident work community. The safety culture is created by everyone's responsibility and caring.

Ethical management and preparedness build trust

Ethical leadership and good governance are emphasised alongside social sustainability. Responsible procurement practices and prevention of the grey economy and financial crime are the starting point for our sustainable business. We want to ensure that we act transparently and honestly at all levels.

Destia has been an important company in securing Finland's critical infrastructure for 225 years. Our work allows people and goods to move safely and smoothly from one place to another in all circumstances. Promoting the comprehensive security and preparedness of our country is an important task for us, and we also actively share our expertise with other operators in Finland and abroad. Business preparedness for disruptions strengthens Finland's overall security.

Sustainable growth and meaningful work go hand in hand

Our corporate culture is the foundation of everything we do. It gives meaning to our work and guides our values and leadership. We are part of the international Colas Group, but we act strongly as local specialists responsible for the functioning of our country's critical infrastructure every day.

Our future is built on sustainability, growth and meaningfulness. We want to be a pioneer that combines economic success, people's well-being and environmental sustainability. When we act sustainably, we attract the best talent and create long-term value for our customers and society. I would like to warmly thank our personnel, customers, partners and owners. Everyone's contribution is important in building a more sustainable tomorrow together.

Tero Kiviniemi

The President and CEO, Destia Oy
 General Manager, Colas Northern Europe

Tero Kiviniemi served as the President and CEO of Destia until February 28, 2026. Heikki Haasmaa started as the CEO of Destia on March 1, 2026. Tero Kiviniemi will continue as the General Manager of Colas' Northern Europe region and as the Chairman of the Board of Directors of Destia.

GENERAL INFORMATION

SUSTAINABILITY REPORT

General basis for preparation of the sustainability report (BP-1, BP-2, IRO-2)

Destia is the largest company providing infrastructure services in Finland and part of the international Colas Group. Colas is a world leader in the construction and maintenance of transport infrastructure. It develops sustainable solutions for future mobility needs. Colas is part of the Bouygues Group, which operates in the energy, media and telecommunications businesses in addition to the construction business.

Destia designs, builds and maintains vital infrastructure, such as electricity networks, telematics and lighting, data centres, bridges, roads and railways. The company plays a significant role regarding the security of supply in Finland. Destia operates in Finland and has also carried out individual projects in Sweden and Norway.

Destia's operations are divided into maintenance services, road and consulting services, rail and urban services, and energy and industrial services.

Sustainability reporting covers the entire Group, which is Destia and Destia Rail Oy. Destia Rail Oy was merged into Destia in 2025. The scope of the sustainability report consolidation is the same as in the financial statements. The reporting period for the annually published sustainability report is the same as for financial reporting, i.e. the calendar year.

Basis for preparation

This sustainability report has been prepared in accordance with the EU's Corporate Sustainability Reporting Directive (CSRD) and the Finnish Accounting Act, where applicable, using the European sustainability reporting standards (ESRS) required by the directive. The EU Corporate Sustainability Reporting Directive applies to large companies operating in the EU's regulated markets from the financial year 2024 onwards.

Destia has published information on sustainability since 2017 as part of its annual reporting. Destia has identified climate change, its own workforce, and business conduct as material sustainability themes in materiality analysis.

This sustainability report reviews Destia's value chain from suppliers of materials and services to customers and end-users. Destia identifies the supply chains of materials as a key part of the value chain, but a comprehensive upstream review of the supply chain is not yet feasible with the available methods and resources.

Destia strives to use established infrastructure operators and material suppliers that commit to operating in accordance with sustainable business conduct. The most significant suppliers in the supply chain are soil, aggregate, asphalt and concrete suppliers, machine and equipment rental companies, and electrical and transport system contractors. In material procurement, the focus is particularly on domestic aggregate and paving material suppliers and companies that provide technical systems.

This sustainability report does not cover the production of materials in the upstream value chain to the extent that information is not available. The Scope 3 calculations presented in the report include the value chain's greenhouse gas (GHG) emissions to the extent that they can be reliably estimated.

The role of administrative, management and supervisory bodies (GOV-1)

Destia's board of directors has no separate role in the preparation or control of sustainability matters, and the company does not have board committees under the board of directors for this purpose. The board of directors is responsible for Destia's operations as required by the Finnish Limited Liability Companies Act, but the strategic and operational review, decision-making and implementation related to sustainability themes are organised under the responsibility of the company's management team.

CEO and management team

Sustainability is part of Destia's business management, for which the CEO is responsible, with the assistance of the management team. The management team consists of a total of nine members, seven of whom are men and two women.

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With regard to sustainability-related matters, Destia's management team is responsible for:

- preparation and decision-making
- assessment and management of material impacts, risks and opportunities
- setting and monitoring goals
- integration into business strategy and operational management.

The management team reports on sustainability matters to the parent company as part of regular reporting, providing the parent company with an up-to-date overview of Destia's sustainability aspects.

The management team has competence related to sustainability in the following areas:

- environmental and climate impact management
- safety and well-being at work
- social and infrastructure sector sustainability
- risk management and compliance
- labour-related aspects
- comprehensive security.

Sustainability reporting and management is supported by the company's expert organisation, which has in-depth expertise in areas such as environmental impacts, emissions, biodiversity, occupational safety and well-being at work, risks, procurement and regulatory requirements.

Information provided to and sustainability matters addressed by the administrative, management and supervisory bodies (GOV-2)

Monitoring, assessment and decision-making in sustainability matters is the responsibility of the company's management team, which is responsible for preparing

sustainability-related matters, managing risks and opportunities, and setting and monitoring targets.

The management team is regularly informed of sustainability matters through quarterly reports, separate sustainability reports and, if necessary, special reports. The reporting covers the assessment of material impacts, risks and opportunities, the progress of sustainability measures, and the monitoring of objectives and metrics. During the reporting period, the management team discusses, among other things, environmental and climate impacts, risks related to occupational safety and well-being at work, social impacts, comprehensive security and project-specific risks and opportunities that affect the sustainability of business operations.

Integration of sustainability-related performance into incentive schemes (GOV-3)

The personal remuneration of Destia's management team members is linked to a balanced scorecard that includes both financial and sustainability-related targets. The sustainability perspectives on the scorecard cover, among other things, the management of environmental and climate impacts, as well as occupational safety and well-being at work.

Personal scorecards are used to assess performance against the set sustainability targets, and the scorecard metrics serve as both an assessment tool and an incentive. Sustainability-related targets have an impact on the variable compensation component, which motivates the members of the management team to consider sustainability matters as part of daily management and decision-making.

The management team approves the targets for the scorecards and their updates, and the parent company receives regular information on both the performance on the scorecard and the related progress towards the sustainability targets. This ensures that sustainability matters are part of the management's personal incentive and decision-making.

Statement on due diligence (GOV-4)

Destia fulfils its corporate due diligence, meaning that it applies the due diligence process through its management systems and governance model. Due diligence compliance is a continuous practice that is integrated into the company's strategy, business model and key operating processes, including procurement, project activities and customer relations.

Destia implements its sustainability due diligence as part of the risk management process, the purpose of which is to systematically identify and assess actual and potential negative sustainability-related impacts related to Destia's own operations and upstream and downstream value chain. The process also covers impacts arising through the company's products, services and business relationships. The results of the process are used to identify material impacts, risks and opportunities as part of the double materiality assessment.

Destia prioritises the identified negative impacts based on severity and likelihood. Where it is not possible to address all impacts at the same time, measures are prioritized based on the severity and likelihood of the impacts. Identifying material impacts also supports the assessment of sustainability-related risks and opportunities, as these often result from identified impacts.

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The prioritisation and management of the identified impacts is based on Destia's certified management systems and internationally recognised frameworks. The prioritisation, definition and monitoring of environmental and occupational health and safety impacts is based on certified ISO 9001, ISO 14001 and ISO 45001 operating systems that support the due diligence processes related to these themes. With regard to human rights impacts, the due diligence process is based on the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises. In accordance with these frameworks, Destia assesses the severity and likelihood of the impacts and targets the measures primarily at the most serious negative impacts. The results of the due diligence process are implemented through theme-specific programmes, supply chain management, compliance assurance and the whistleblowing channel, among other things. The measures are supported by training courses provided by the parent company, common operating models, and systems that promote the consistent implementation of the due diligence process throughout the group.

The due diligence process is continuously developed in line with changes in the business operations, value chain and operating environment. The findings from the process are leveraged in the closer integration of sustainability risks into Destia's overall risk management process, which supports proactive risk management and continuous improvement.

Core elements of due diligence	Items in the sustainability report	Page number
a) Embedding due diligence in governance, strategy and business model	ESRS 2 GOV-2, ESRS 2 GOV-3, ESRS 2 SMB-3	11, 20–23
b) Engaging with affected stakeholders in all key steps of the due diligence	ESRS 2 GOV-2, ESRS 2 SBM-2, ESRS 2 IRO-1, ESRS S1	11, 16–19, 20–25
c) Identifying and assessing adverse impacts	ESRS 2 IRO-1, ESRS 2 SBM-3	20–23
d) Taking actions to address those adverse impacts	ESRS E1, ESRS S1	26–37, 38–50
e) Tracking and communicating the effectiveness of these efforts	ESRS E1, ESRS S1	26–37, 38–50

Risk management and internal controls over sustainability reporting (GOV-5)

Destia has defined a risk management and internal control system to support the sustainability reporting process, covering the entire reporting process and ensuring the accuracy, materiality and timeliness of information. This covers all activities and parties involved in the sustainability reporting, including data collection, analysis, internal control and reporting to the management team. Key components include process descriptions, division of responsibilities, clear procedures and internal auditing.

Risk management and control are implemented as part of Destia's certified quality, environment and occupational safety management systems (ISO 9001, ISO 14001 and ISO 45001), which ensures the consistency of processes and internationally recognised quality control.

Sustainability-related risks are assessed systematically using a risk assessment model, in which the likelihood and impact of risks are prioritised. This makes it possible to focus on the most significant risks and manage them effectively.

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Strategy (SBM-1)

Destia sustainably connects Northern life. Its important core mission is to enable the safe and reliable movement of people, goods and energy under all conditions.

Destia's strategy is based on the planning, construction and maintenance of sustainable critical infrastructure. The goal is to build a resilient and profitable business portfolio through a balanced approach. Operations are guided by comprehensive sustainability, which covers environmental sustainability, social sustainability, and ethical and responsible governance. The focus is on high-quality services that create genuine value for customers.

Sustainability aspects are integrated into all areas of Destia's strategy, and they guide the planning and implementation of both the business model and the value chain. Destia's goal is to shift the focus of its business increasingly towards promoting the green transition and taking advantage of the opportunities it offers.

Sustainable and high-quality operations permeate Destia's entire organisation: vision and strategy, corporate culture and values, management and the daily execution of projects. As the largest company providing infrastructure services in Finland, Destia plays a significant role in the construction and maintenance of sustainable operating environments and comprehensive living environments. The company's operations have a significant impact on society, the environment, and the company's stakeholders.

Destia creates sustainably profitable business, takes the environment into consideration, offers a safe, inspiring and successful workplace, and is a sustainable construction industry operator and a developer of corporate sustainability. Sustainability also includes Destia's role as a promoter of comprehensive security. The company ensures the continuity of its operations in disruptions and exceptional situations, and it plays a key role in securing the critical structures and services of society, confirming

the resilience and stability of society as a whole in both normal and crisis situations.

In its ESG vision, Destia has defined that environmental sustainability, social sustainability, and ethical and responsible governance form a balanced whole in accordance with the objectives shown below.

E Environment	<p>ENVIRONMENTAL SUSTAINABILITY</p> <p>VISION 2030: A pioneer in low-carbon and sustainable infrastructure construction</p> <ul style="list-style-type: none"> • Low-carbon operations • Circular economy • Biodiversity
S Social	<p>SOCIAL SUSTAINABILITY</p> <p>VISION 2030: A sustainable and meaningful career throughout working life</p> <ul style="list-style-type: none"> • Occupational safety and well-being • Diversity, equity and inclusion • Continuous learning and career paths
G Governance	<p>ETHICAL AND RESPONSIBLE GOVERNANCE</p> <p>VISION 2030: A pioneer in ethical and responsible governance</p> <ul style="list-style-type: none"> • Corporate culture • Sustainable supply chain • Comprehensive security

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The strategy is implemented through four development programmes: Forerunner in productivity and Sustainable leader continue as existing programs, while two new ones have been launched, Bidding transformer and Enabler of the green transition.

The focus areas of the Forerunner in productivity programme are project management, productivity improvement, professional procurement and digitalisation. The Sustainable leader programme focuses on balanced sustainability development in operations and the service offering. The Bidding transformer programme focuses on improving accuracy, pricing, and the quality of contract structures based on customer and competitor understanding. The Enabler of the green transition programme is currently being specified.

Destia's success and societal impact are built on skilled and motivated people, a strong corporate culture, clear leadership principles, and a shared sense of purpose and meaningful work. Destia makes extensive use of the capabilities of its owners Colas and Bouygues. These measures ensure the satisfaction of employees and customers and thereby the long-term profitability of the company.

Business model and value chain (SBM-1)

Destia's business model is based on the comprehensive implementation of infrastructure projects and services, combining design, construction, maintenance and consulting services.

Destia's operations are divided into the following business divisions:

- Maintenance
- Road and Consulting Services
- Rail and Urban Services
- Energy and Industrial Services.

Destia's main market is Finland, with the following customers:

- governmental organisations
- municipalities and cities
- railway and energy operators
- industrial and logistics operators
- private property owners and investors.

Destia also operates on a project-by-project basis in selected Nordic markets.

At the end of 2025, Destia had 1,867 employees. Destia's personnel mainly work in Finland. The personnel consists of employees and project staff across the country.

Production inputs and operating methods

Key production inputs include personnel, machinery and equipment, raw materials, technology and expertise. The procurement, development and safeguarding of these involves systematic management, which covers the assessment of the supply chain, certified processes (e.g. ISO 9001, ISO 14001 and ISO 45001), the development of per-

sonnel competence, and the management of safety and environmental risks.

Outputs and results

Destia's high-quality and safe infrastructure services primarily benefit customers, end-users and other stakeholders. Destia's operations generate societal benefits, such as sustainable infrastructure and comprehensive security, employment in the subcontracting chain, the development of occupational safety and the reduction of environmental impacts. The expected benefits also include efficiency improvements, cost savings, and long-term cooperation with stakeholders.

Value chain and position in it

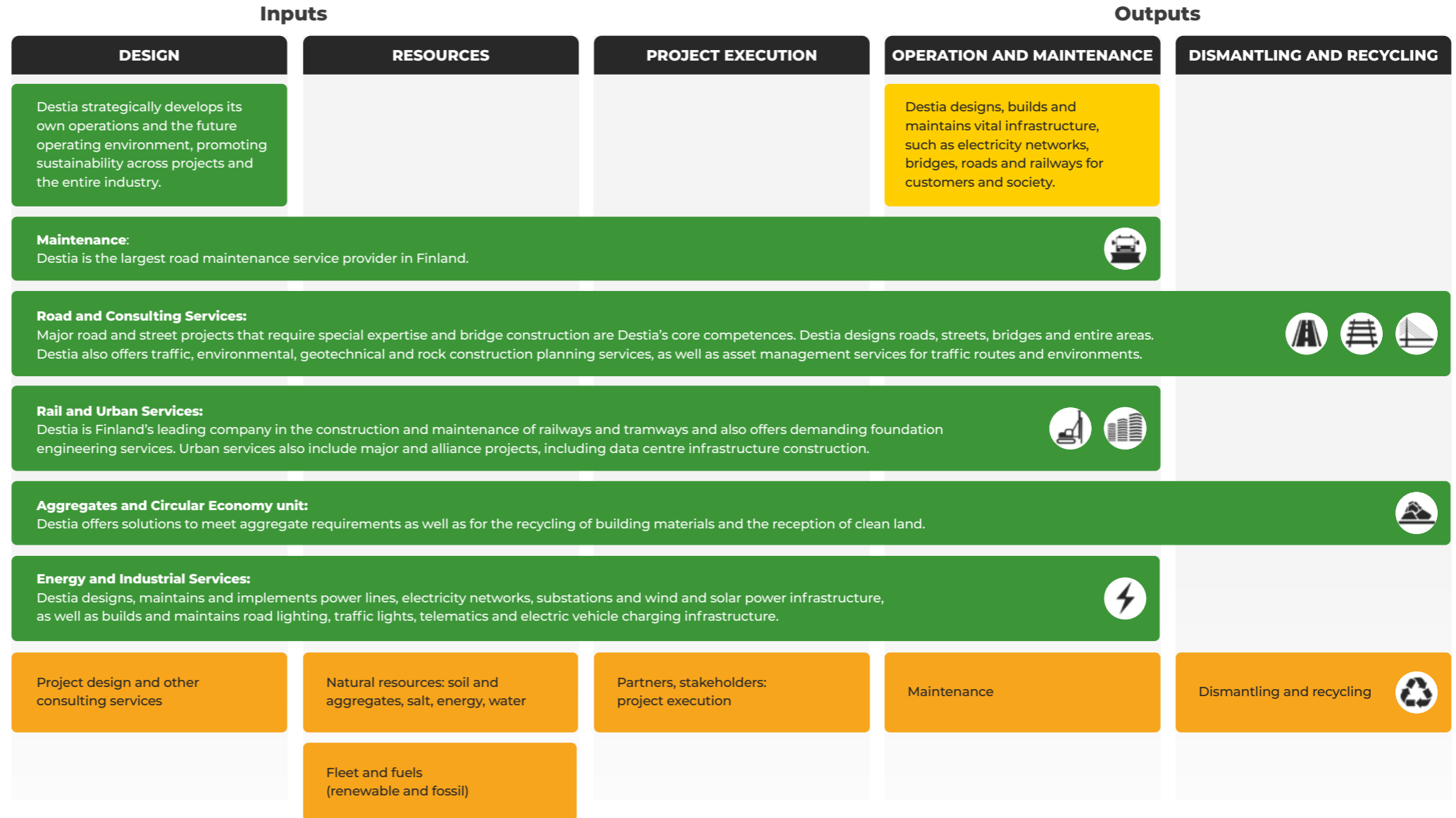
Destia's value chain covers the entire infrastructure project life cycle: design, procurement, construction, maintenance and consulting services. Destia is a key player in the value chain, connecting customers, suppliers and end-users. The key suppliers are suppliers of materials and equipment, contractors and service providers, while the customers mainly consist of the public sector and large private sector operators. Destia also acts as a specialist and in a coordinating role, enabling effective cooperation and sustainability operations throughout the value chain.

DESTIA

Stakeholders and partners

Customers and end-users

DESTIA'S VALUE CHAIN FROM A SUSTAINABILITY PERSPECTIVE



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Interests and views of stakeholders (SBM-2)

Destia recognises stakeholder engagement as a key part of sustainable business and strategy development. Key stakeholders include public sector customers, large private customers, personnel, suppliers, subcontractors, owners and local communities.

Stakeholder engagement includes customer feedback, project-specific assessments, stakeholder surveys and workshops, and expert consultation. Engagement is systematically organised with the aim of identifying material impacts, risks and opportunities, and developing sustainable operating methods. The results and stakeholder insights contribute to the development of Destia's strategy, business model, and projects.

Possible changes may be related to, for example, project planning, the development of the service range, or even better consideration of sustainability requirements.

In 2025, Destia carried out a qualitative survey of 20 stakeholder members on their views and expectations of Destia's sustainability, its role as part of competitive tendering, development needs and reporting in order to gain a deeper understanding of the stakeholder views. The study confirmed the differences in target group-specific expectations and that the most effective dialogue arises when the way of engaging is adapted to the stakeholder's role and where they operate in the value chain.



DESTIA'S STAKEHOLDERS

Stakeholder	Stakeholder expectations for Destia	Means of stakeholder engagement	Stakeholder impact on business model and strategy
<p>3 Key figures Highlights CEO's review</p> <p>9 General information</p>	<p>Stakeholders related to personnel</p> <ul style="list-style-type: none"> • Taking care of occupational well-being and health • Open interaction, reliability, genuine listening and consideration 	<p>Personnel: Personnel inclusion is achieved through surveys, discussions, events and feedback channels as well as well-being and onboarding programmes.</p> <p>Employment pension and accident insurance companies: Cooperation focuses on risk management and supporting work ability in joint projects.</p> <p>Employee organisations, chief shop stewards and delegates: Engagement takes place in cooperation procedures, negotiations and representative trainings.</p> <p>Occupational health care: Cooperation is based on regular meetings and work ability support programmes.</p> <p>Occupational health and safety activities: Engagement takes place in occupational health and safety committee meetings, campaigns and risk assessments.</p> <p>Advisory boards: Engagement is ensured through regular meetings and development meetings.</p> <p>Potential new employees: Engagement takes place in recruitment events, the development of employer brand and student cooperation.</p>	<p>Impact on the business model: Personnel defines the structure of expertise, the efficiency of operating methods, and the ability to execute projects safely and with quality. Employee well-being and availability directly affect project turnaround times, labor costs, and productivity.</p>
			<p>Impact on strategy: Expectations and impacts related to personnel guide the focus areas for skills development, recruitment, and employer branding. Personnel and personnel-related expectations accelerate investments in safety, supporting work capacity, and management development.</p>
<p>26 Environmental sustainability</p> <p>36 Social sustainability</p>	<p>Customers and clients</p> <ul style="list-style-type: none"> • Implementation of projects in accordance with the contract, cost-effectively, with high quality, safely and responsibly and with good cooperation • Being a pioneer, innovation and problem-solving capability • Good customer experience and exceeding expectations 	<ul style="list-style-type: none"> • customer satisfaction survey • feedback channels • customer meetings • cooperation and development meetings • project kick-off and end meetings • customer forums • joint development projects • customer communications and newsletters • customer day and seminar events • contract and service evaluations • customer data analysis • continuous improvement • innovation cooperation 	<p>Impact on the business model: Customers' needs and expectations define the direction of the market: what kind of solutions, service models, and quality are expected. Customers' needs and expectations guide the structure of offerings, competitive factors, service concepts, and solutions.</p>
			<p>Impact on strategy: Customers' needs and expectations prioritize investments in development, proactive maintenance, green transition, and supply reliability. Long-term partnerships and responding to customer needs shape Destia's strategy towards a lifecycle approach.</p>
<p>49 Ethical and responsible governance</p>	<p>Owner and investors</p> <ul style="list-style-type: none"> • Profitable and sustainable business • Transparency of operations 	<ul style="list-style-type: none"> • financial and interim reports • board of directors meetings • strategy and performance meetings • sustainability reporting • financial reporting 	<p>Impact on the business model: The availability of financing and its terms affect the structure of growth, risk-taking, and the project portfolio. The sustainability expectations of owners and investors influence the prioritization of projects and the allocation of capital.</p>
			<p>Impact on strategy: The expectations of owners and investors accelerate the transition towards low-carbon solutions and transparent reporting (ESG, CSRD). The expectations of owners and investors force a balance between long-term sustainability goals and short-term profitability.</p>

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Stakeholder	Stakeholder expectations for Destia	Means of stakeholder engagement	Stakeholder impact on business model and strategy
Subcontractors and partners	<ul style="list-style-type: none"> • Contract compliance, financial benefit, development of cooperation and operating models • Industry expert • Continuity and partnership, reliability and effective information flow 	<ul style="list-style-type: none"> • supplier and partner meetings • contract and cooperation meetings • development of procurement processes • supplier assessments • joint development projects • coordination of safety and quality requirements • feedback channels • network events • long-term partnership programs • joint innovation • continuous improvement 	<p>Impact on the business model: A large part of value creation occurs in networks: their quality, safety, and sustainability directly affect Destia's performance. The functionality of supply chains determines the ability to execute projects on schedule.</p> <p>Impact on strategy: The expectations of subcontractors and partners guide the development of partnership models and the tightening of sustainability requirements. The expectations and needs of subcontractors and partners strengthen the need for network risk management, audits, and long-term collaboration structures.</p>
Infrastructure users and neighbours	<ul style="list-style-type: none"> • Better living environment • Open interaction and information and minimisation of disruptions • Safe and high-quality operations with consideration for the environment and people 	<ul style="list-style-type: none"> • resident and user information • information events • site communications and notifications • feedback channels • websites and social media • cooperation with authorities and municipalities • safety and traffic management bulletins • processing and monitoring of feedback • open site visits • continuous dialogue • transparent exchange of information 	<p>Impact on the business model: Infrastructure users and neighbours affect the acceptability of work, the communication needs of projects, and environmental and noise restrictions. User experience creates reputation and influences clients' perception of Destia's quality.</p> <p>Impact on strategy: The expectations of infrastructure users and neighbours guide customer and user-oriented design (safety, accessibility, smoothness). The expectations of infrastructure users and neighbours increase investments in minimizing environmental impacts and managing disruptions.</p>
Authorities	<ul style="list-style-type: none"> • Compliance with laws and regulations and ability to collaborate 	<ul style="list-style-type: none"> • permit and authority negotiations • reporting and documentation • inspections and audits • regular cooperation meetings • communications with the authorities • joint development projects • safety and environmental surveys • guidance and rule discussions • processing of feedback • accident and incident investigations 	<p>Impact on the business model: Regulation defines the operating environment: permit and quality requirements, safety standards, environmental regulations. Authorities and regulation affect the cost structure and risk profile of projects.</p> <p>Impact on strategy: Regulatory expectations and legislative changes direct the strategy towards more proactive regulatory monitoring and preparing for market changes (e.g., climate law, taxonomy). Regulatory expectations and legislative changes raise the importance of compliance activities and documentation.</p>

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Stakeholder	Stakeholder expectations for Destia	Means of stakeholder engagement	Stakeholder impact on business model and strategy
Students and educational institutions	<ul style="list-style-type: none"> • Value-based and sustainable success • The desire to develop and grow as a company • A collaborative corporate culture that encourages continuous learning 	<ul style="list-style-type: none"> • internship and thesis opportunities • cooperation with educational institutions • career fairs and recruitment events • visits and presentations • mentoring and guidance • cooperation projects • developing the employer brand, including social media channels, industry publications and campaigns • collecting feedback 	<p>Impact on the business model: Collaboration with educational institutions defines the future talent pool: recruitment channels, intern flow, and skills collaboration. Collaboration with educational institutions affects how Destia can ensure the availability of the workforce.</p> <p>Impact on strategy: The expectations of students and educational institutions accelerate collaboration with educational programs and investments in building learning pathways. The expectations of students and educational institutions put pressure on modern employer branding and the development of work-life connections.</p>
Organisations	<ul style="list-style-type: none"> • Active participation and sharing of expertise to promote the general interest and development of the industry 	<ul style="list-style-type: none"> • cooperation and negotiation events • industry development projects • business and industry organisation meetings • seminars and forums • statements and opinions • joint training and safety projects • network cooperation 	<p>Impact on the business model: Organisations' expectations arise particularly through safety, environment, work life, and industry standards. Organisations' expectations affect public discourse and the acceptability of projects.</p> <p>Impact on strategy: Organisations' expectations guide proactive dialogue, tightening of sustainability goals, and industry influence. Organisations' expectations increase the need for transparency, metrics, and stakeholder reporting.</p>
Media	<ul style="list-style-type: none"> • Clarity, timeliness, reliability and sustainability in Destia's communications • Communication with an industry specialist 	<ul style="list-style-type: none"> • press releases • interviews and media comments • press conferences and events • media monitoring • social media channels • media cooperation in projects • crisis and situational communications 	<p>Impact on the business model: Media shapes public reputation and thereby competitive position – especially in public procurement. Media expectations accelerate the need to respond to reputation and project risks.</p> <p>Impact on strategy: Media expectations emphasize the strategic importance of communication, transparency, crisis management, and the reputation of being a pioneer. Media expectations affect how Destia positions itself as a sustainable player in the industry.</p>

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Material impacts, risks and opportunities and their interaction with the strategy and business model (SBM-3)

Destia's business – infrastructure design, construction and maintenance – is linked to broad-based environmental and social impacts. Based on the materiality assessment, Destia's most significant impacts, risks and opportunities arise from material flows, climate impacts, labour and safety, the supply chain, and the use of energy and resources related to the life cycle of infrastructure. These factors directly affect the company's strategic choices, investments and business model development.

Destia's materiality assessment is based on themes identified through risk management, the analysis produced by Upright, and the sustainability roadmap. Destia's materiality assessment covers both the company's own direct operations and its value chain. This means that the analysis takes into account the direct economic, environmental and social impacts, risks and opportunities of Destia's own operations, such as construction projects, locations and administration. In addition, the assessment has been extended to cover Destia's value chain, including the company's subcontractors and suppliers (upstream) and customers and end-users (downstream).

Destia's materiality assessment presented on the following pages shows how impacts, risks and opportunities are allocated by area.

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ENVIRONMENTAL SUSTAINABILITY

	Impact	Risk	Opportunity	Description	Reporting scope
Low-carbon operations	<p>Low-carbon operations reduce the environmental impact and support the achievement of climate goals.</p> <p>Low-carbon operations and climate positivity strengthen Destia's sustainability image and attractiveness to customers.</p>	<p>Failure to manage emissions can lead to regulatory and reputational damage, as well as deteriorating customer relationships.</p> <p>Insufficient monitoring of supply chain emissions may constrain the ability to achieve established targets.</p>	<p>Low-carbon operations and supply chain can offer customers a competitive advantage and new business opportunities.</p> <p>Innovative solutions to promote low-carbon operations strengthen Destia's position as a pioneer in sustainable infrastructure construction.</p>	<p>Destia will be low-carbon with regard to its own emissions by 2025, carbon neutral by 2030 and climate positive by 2035.</p> <p>Destia takes the entire supply chain into account and also allows its customers to achieve low-carbon goals.</p>	ESRS 1, ESRS 2 and ESRS E1 as applicable
Circular economy	<p>The circular economy reduces material waste and promotes resource efficiency, which supports the achievement of low-carbon goals.</p> <p>The reuse and recycling of materials reduces emissions and costs throughout the supply chain.</p>	<p>The availability or quality of recycled and recyclable materials can limit leveraging the circular economy.</p> <p>Insufficient acknowledgement of the circular economy in design can lead to increased waste and additional emissions.</p>	<p>Preventive waste management and material recycling can support Destia's low-carbon goals and confirm its sustainability image.</p> <p>Investing in the circular economy creates sustainable construction solutions for customers and competitive advantage in the market.</p>	Destia uses recycled and reused materials wherever possible. Destia takes the circular economy into account already in the design phase and prevents the generation of waste.	ESRS 1 and ESRS 2 as applicable
Biodiversity	Mitigating biodiversity loss and promoting biodiversity increase the preservation of ecosystem services and strengthen sustainable construction.	<p>Ignoring biodiversity loss can lead to regulatory and permit challenges as well as reputational damage.</p> <p>Neglecting biodiversity risks can reduce the acceptability of projects in the eyes of stakeholders.</p>	<p>Taking biodiversity into account and promoting it in projects can provide a competitive advantage and attract customers who value sustainability.</p> <p>Ecologically sustainable solutions support Destia's low-carbon and circular economy goals as well as wider environmental sustainability.</p>	Destia mitigates biodiversity loss and invests in promoting biodiversity through its projects.	ESRS 1 and ESRS 2 as applicable

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SOCIAL SUSTAINABILITY

	Impact	Risk	Opportunity	Description	Reporting scope
Occupational safety and well-being	<p>A safe and healthy work environment supports employee well-being and engagement.</p> <p>A proactive safety culture reduces accidents and sick leave.</p> <p>Sustainable careers improve retention of skills and organisational continuity.</p>	<p>Accidents, work-related ill health or stressful work can reduce the well-being and engagement of employees.</p> <p>Shortcomings in the safety culture can lead to injuries, image risks and personnel turnover.</p>	<p>A proactive safety culture and practices that support well-being can be used to pursue zero accidents.</p> <p>Well-being of the personnel increases productivity, cooperation and the attractiveness of the organisation as an employer.</p> <p>Investments in well-being at work and sustainable career planning can strengthen Destia's sustainability image.</p>	<p>A proactive safety culture and sustainable careers make Destia a sustainable workplace, with the goal of zero accidents and well-being and commitment of the personnel.</p>	<p>ESRS 1, ESRS 2 and ESRS S1 as applicable</p>
Diversity, equity and inclusion	<p>A diverse and inclusive work environment increases employee engagement, motivation and well-being.</p> <p>A respectful culture strengthens cooperation and knowledge sharing throughout the value chain.</p>	<p>Obtaining skilled workforce can require diversity-related measures, such as recruiting international workforce, which requires changes in operating methods.</p> <p>Shortcomings in diversity, equality or inclusion can reduce the well-being and commitment of employees and the attractiveness of the organisation.</p> <p>Discrimination or lack of inclusion can lead to image risks and personnel turnover.</p>	<p>Promoting diversity and inclusion strengthens Destia's innovation and ability to attract talent.</p> <p>An equal and appreciative culture supports a sustainable organisational culture and sustainability image.</p>	<p>Destia has a diverse workforce and culture in which every employee throughout the value chain feels valued and included.</p>	<p>ESRS 1, ESRS 2 and ESRS S1 as applicable</p>
Continuous learning and career paths	<p>Continuous learning and goal-oriented talent management increase the competence, motivation and commitment of employees.</p> <p>A culture of development supports innovation and the competitiveness of the organisation.</p>	<p>A lack of competence development can lead to skills gaps and reduce the motivation of employees and the performance of the organisation.</p> <p>As the competence of competitors develops, the organisation can lose its market position.</p>	<p>Strategic competence management and continuous learning strengthen Destia's ability to respond to changing customer needs.</p> <p>Investing in training and development supports the career development and commitment of the personnel and the sustainability image of the organisation.</p>	<p>Goal-oriented competence management enables a culture of continuous learning and development.</p>	<p>ESRS 1, ESRS 2 and ESRS S1 as applicable</p>



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	Impact	Risk	Opportunity	Description	Reporting scope
Corporate culture	<p>A strong corporate culture where values, ethics and sustainability guide operations increases the commitment and motivation of the personnel.</p> <p>Ethical management and everyday practices strengthen trust in stakeholders and customers.</p>	<p>Insufficient embedding of culture can lead to ambiguity, inconsistency in decisions and reputational damage.</p> <p>Negligence of ethics and sustainability in the supply chain can increase risks and regulatory pressures.</p>	<p>Commitment to an ethical culture throughout the organisation and value chain strengthens Destia's sustainability image and competitive advantage.</p> <p>A shared culture of success supports cooperation, competence development and the resilience of the organisation.</p>	<p>In Destia's culture, succeeding together, values, ethics and sustainability are a clear part of management, everyday work and decision-making at all levels, including Destia's supply chain. Destia is committed to strengthening an ethical culture throughout the organisation.</p>	<p>ESRS 1, ESRS 2 and ESRS G1 as applicable</p>
Sustainable supply chain	<p>A sustainable supply chain ensures compliance with the law, ethical principles and transparent operating models throughout the value chain.</p> <p>Operations strengthen Destia's reputation, stakeholder trust and the resilience of the organisation.</p>	<p>Unstable supply chains or irresponsible partners can pose regulatory, reputational and business risks.</p> <p>The occurrence of the grey economy and ethical negligence in the supply chain can undermine trust and competitiveness.</p>	<p>Sustainable partner selection and supply chain control support sustainable business models and competitive advantage.</p> <p>A transparent and ethical supply chain can attract customers that value sustainability and long-term cooperation.</p>	<p>Destia only operates with sustainable and reliable partners, monitors the entire supply chain and actively combats the grey economy, ensuring compliance with the law, Code of Conduct and transparent operating models. Destia ensures its reputation, stakeholder trust, crisis management and competitiveness.</p>	<p>ESRS 1, ESRS 2 and ESRS G1 as applicable</p>
Comprehensive security	<p>Investing in comprehensive security ensures the continuity of operations and strengthens Destia's reliability in the eyes of stakeholders.</p> <p>Acting as a safeguard of critical structures and services increases the organisation's role in confirming the resilience of society.</p>	<p>Shortcomings in security measures can lead to service disruptions, reputational damage and regulatory consequences.</p> <p>Failure to manage disruptions or exceptional situations can affect the continuity of the organisation's business.</p>	<p>Strong comprehensive security creates a competitive advantage and strengthens Destia's position as a sustainable and reliable operator.</p> <p>The development of security measures and ensuring continuity also support the trust and commitment of the personnel.</p>	<p>Destia is a reliable and sustainable security operator that ensures the continuity of its operations in all exceptional situations and disruptions. Destia plays a key role in securing the critical structures and services of society, strengthening the resilience and stability of the entire society in normal, disruptive and exceptional circumstances.</p>	<p>ESRS 1, ESRS 2 and ESRS G1 as applicable</p>

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ENVIRONMENTAL SUSTAINABILITY

VISION 2030:

A pioneer in low-carbon and sustainable infrastructure construction

Low-carbon operations:

Destia will be low-carbon with regard its own emissions by 2025, carbon neutral by 2030, and climate positive by 2035. Destia takes the entire supply chain into account and also allows its customers to achieve low-carbon goals.

Circular economy:

Destia uses recycled and reused materials wherever possible. Destia takes the circular economy into account already in the design phase and prevents the generation of waste.

Biodiversity:

Destia mitigates biodiversity loss and invests in to promoting biodiversity through its projects.



SOCIAL SUSTAINABILITY

VISION 2030:

A sustainable and meaningful career throughout working life

Occupational safety and well-being:

A proactive safety culture and sustainable careers make Destia a sustainable workplace, with the goal of zero accidents and well-being and commitment of the personnel.

Diversity, equity and inclusion:

Destia has a diverse workforce and a culture in which every employee throughout the value chain feels valued and included.

Continuous learning and career paths:

Goal-oriented competence management enables a culture of continuous learning and development.



ETHICAL AND RESPONSIBLE GOVERNANCE

VISION 2030:

A pioneer in ethical and responsible governance

Corporate culture:

In Destia's culture, succeeding together, values, ethics and sustainability are a clear part of management everyday work and decision-making at all levels, including Destia's supply chain. Destia is committed to strengthening an ethical culture throughout the organisation.

Sustainable supply chain:

Destia only operates with sustainable and reliable partners, monitors the entire supply chain and actively combats the grey economy, ensuring compliance with the law, Code of Conduct and transparent operating models. Destia ensures its reputation, stakeholder trust, crisis management and competitiveness.

Comprehensive security:

Destia is a reliable and sustainable security operator that ensures the continuity of its operations in all exceptional situations and disruptions. Destia plays a key role in securing the critical structures and services of society, strengthening the resilience and stability of the entire society in normal, disruptive and exceptional circumstances.

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Impacts on business model, strategy and value chain

The assessment of material impacts, risks and opportunities guides the allocation of resources and strategic decisions. The impacts of risks and opportunities are taken into account in business model planning, value chain management and customer relationships. Adjustments to the strategy are made as necessary, for example, to develop the service range, take sustainability requirements into account, and allocate resources.

Resilience of the strategy and business model

Destia's strategy and business model are designed to withstand material risks and take advantage of opportunities. Resilience is based on proactive risk management, internal control, certified processes (ISO 9001, ISO 14001 and ISO 45001) and regular monitoring by the management team. The assessment of the resilience of the strategy and business model uses both qualitative and quantitative analysis methods.

Impact, risk and opportunity management (IRO-2)

Destia's materiality assessment is based on a process that combines risk management, themes identified in the company's sustainability roadmap, and the findings of Upright's analysis. Upright's analysis currently plays a supporting role and provides additional perspectives, but has not yet been integrated into the actual risk management process.

The materiality assessment utilises multiple data sources and analysis methods, including internal risk management, stakeholder engagement and expert assessments. The assessment assumes that the key themes have a significant impact on business operations, stakeholders and the environment, and that their significance can be assessed both qualitatively and quantitatively. The process covers the impacts of both Destia's own operations and business relationships. The identification of sustainability-related impacts and risks will be developed in the future to ensure that the materiality assessment supports impact and risk management and the strategic development of business operations.



ET

ENVIRONMENTAL SUSTAINABILITY

We promote sustainable and responsible practices in the industry through our Low-carbon infrastructure project concept. We offer tailored sustainable development services and solutions for different phases of projects, such as low-carbon fuels, materials and construction site services, as well as emission accounting.

The picture is from the Vantaa light rail, where the concept is in use.

EI – CLIMATE CHANGE

This section describes Destia’s impacts, risks and opportunities related to climate change in accordance with CSRD requirements. The review covers the key GHG emissions of Destia’s operations, climate targets and measures to mitigate and adapt to climate change, and provides an overview of the significance of climate change in Destia’s business.

Destia has identified the following impacts, risks and opportunities related to business conduct in its operations:

		Impact	Risk	Opportunity	Description
Environmental sustainability	Low-carbon operations	Low-carbon operations reduce the environmental impact and support the achievement of climate goals.	Failure to manage emissions can lead to regulatory and reputational damage, as well as deteriorating customer relationships.	Low-carbon operations and supply chain can offer customers a competitive advantage and new business opportunities.	Destia will be low-carbon with regard to its own emissions by 2025, carbon neutral by 2030 and climate positive by 2035.
		Low-carbon operations and climate positivity strengthen Destia’s sustainability image and attractiveness to customers.	Insufficient monitoring of supply chain emissions may constrain the ability to achieve established targets.	Innovative solutions to promote low-carbon operations strengthen Destia’s position as a pioneer in sustainable infrastructure construction.	Destia takes the entire supply chain into account and also allows its customers to achieve low-carbon goals.
	Circular economy	The circular economy reduces material waste and promotes resource efficiency, which supports the achievement of low-carbon goals.	The availability or quality of recycled and recyclable materials can limit leveraging the circular economy.	Preventive waste management and material recycling can support Destia’s low-carbon goals and confirm its sustainability image.	Destia uses recycled and reused materials wherever possible. Destia takes the circular economy into account already in the design phase and prevents the generation of waste.
The reuse and recycling of materials reduces emissions and costs throughout the supply chain.		Insufficient acknowledgement of the circular economy in design can lead to increased waste and additional emissions.	Investing in the circular economy creates sustainable construction solutions for customers and competitive advantage in the market.		
Biodiversity	Mitigating biodiversity loss and promoting biodiversity increase the preservation of ecosystem services and strengthen sustainable construction.	Ignoring biodiversity loss can lead to regulatory and permit challenges as well as reputational damage.	Taking biodiversity into account and promoting it in projects can provide a competitive advantage and attract customers who value sustainability.	Destia mitigates biodiversity loss and invests in promoting biodiversity through its projects.	
		Neglecting biodiversity risks can reduce the acceptability of projects in the eyes of stakeholders.	Ecologically sustainable solutions support Destia’s low-carbon and circular economy goals as well as wider environmental sustainability.		

EI subtopics – GHG removals and GHG mitigation projects financed through carbon credits (EI-7) and Internal carbon pricing (EI-8) – have been assessed as non-material in the double materiality assessment, and no significant impacts, risks or opportunities related to them have been identified with regard to Destia’s operations or value chain. Therefore, no information is reported on these subtopics and the company has no separate practices or policies relating to these subtopics.

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Transition plan for climate change mitigation (E1-1)

Destia's transition plan for climate change mitigation is based on the emission reduction targets set by Destia. The achievement of these goals is monitored and the related measures are part of Destia's sustainability programme and risk management.

Destia's GHG emission reduction targets support the transition to a low-carbon and climate-neutral economy, but they have not been validated as a 1.5 degree Celsius science-based emission reduction pathway in accordance with the Paris Agreement.

Destia's decarbonisation is based on reducing the use of fossil fuels, improving energy efficiency and adopting low-emission solutions. Key measures include the development of the energy efficiency of fleet and machinery, the use of alternative propulsion, increasing low-emission materials and solutions and guiding procurement and subcontracting chains towards lower-carbon solutions. Destia's service and solution offering supports the reduction of emissions throughout the life cycle of infrastructure and the achievement of customers' low-carbon goals.

Destia implements climate change mitigation measures as part of its normal business and investment planning. The company does not report separate capital expenditure (CapEx) related to climate change and does not publish CapEx plans in line with the EU Taxonomy. Measures supporting climate change mitigation are financed as part of normal operations and development activities, and their progress is monitored as part of strategic and operational management.

GHG emission lock-in risks related to Destia's key assets and products are mainly related to long-life infrastructure, fleet and material choices. Lock-in risks are not estimated to jeopardise Destia's achievement of GHG emission reduction targets. Risk is managed by taking life cycle impacts into account in investment and procurement decisions.

Destia has economic activities that fall within the scope of the delegated regulations on climate change mitigation and adaptation of the EU Taxonomy Regulation. However, the company does not report capital expenditure or operating expenses in accordance with the EU Taxonomy. The EU Taxonomy criteria are used, where applicable, in the assessment of operations and projects as part of business development.

The transition plan for climate change mitigation has been integrated into Destia's general business strategy and operational planning. The goals and measures of the transition plan are part of decision-making, particularly in the development of services and solutions, procurement, fleet and the development of operating models and processes.

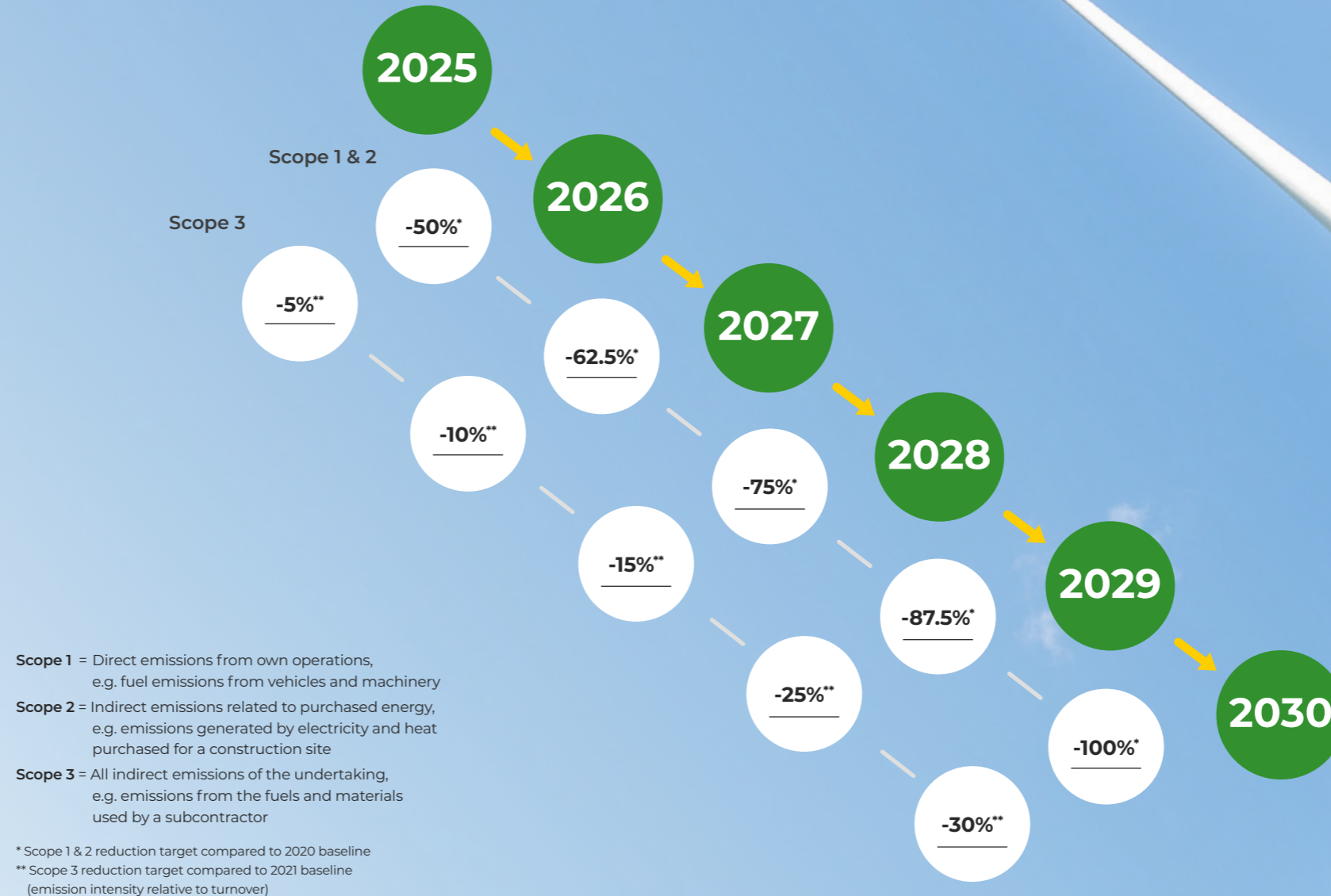
Destia's transition plan for climate change mitigation and associated goals have been discussed and approved as part of the company's strategic management. The implementation of the plan is controlled by the management and its progress is monitored as part of the monitoring of sustainability and strategy in line with the company's governance model.

Destia has made progress in the implementation of its transition plan, particularly in the measures to reduce emissions in its own operations, the improvement of energy efficiency

and the deployment of low-emission solutions. Progress is monitored through the development of GHG emissions, implemented measures and operating models as part of the company's sustainability reporting and strategic monitoring.

CO₂ EMISSION REDUCTION PLAN 2025–2030

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Material impacts, risks and opportunities and their interaction with strategy and business model (SBM-3)

Destia has identified two key categories of climate risks:

- 1. Failure of emission management** is classified as a climate transition risk, as the risk is related to regulation, customer expectations and reputation, and can affect contracts and the competitiveness of business.
- 2. Shortcomings in the monitoring of supply chain emissions** are also classified as a climate-related transition risk, as shortcomings in the management of emissions in the value chain can make it difficult to achieve carbon neutrality targets and affect the trust of customers and stakeholders.

Risks are assessed and managed within the framework of the company's risk management programme.

Destia has identified business opportunities in promoting carbon neutrality:

- 1. Low-carbon operations and a carbon-neutral supply chain** can provide a competitive advantage and new business opportunities, reducing Destia's exposure to transition risks.
- 2. Innovative solutions to promote carbon neutrality** strengthen Destia's position as a pioneer in sustainable infrastructure construction and protect against transition risks.

Destia assesses the impact of its strategy and business model on climate change as part of its sustainability efforts and strategic management. The business and its resilience have not been assessed against the IPCC physical and transition scenarios. Processes related to this will be specified in the coming years as reporting capabilities are strengthened.

Policies related to climate change mitigation and adaptation (E1-2)

At the highest level, Destia's operations are governed by Bouygues' Code of Conduct, which commits to reducing the group's GHG emissions by 2030 by setting goals aligned with the Paris Agreement. In addition, the aim is to follow best practices in environmental protection. The Code of Conduct covers the Bouygues Group and its implementation is overseen by the chairman of the board of directors of Bouygues and the CEO of the group.

As part of Bouygues' Code of Conduct, Destia is committed to complying with the UN Global Compact principles, which include supporting the precautionary principle in environmental matters, taking initiatives to promote sustainability in environmental matters and encouraging the development and dissemination of environmentally friendly technologies.

Destia's operations are guided by an environmental policy in which Destia is committed to ensuring that climate change and low-carbon actions guide choices and operations throughout the life cycle of services. The environmental policy covers Destia's operations and its implementation is the responsibility of Destia's CEO.

In particular, Destia's environmental sustainability vision for 2030 is to be a pioneer in low-carbon and sustainable infrastructure construction through low-carbon, circular economy and biodiversity themes.

Actions and resources in relation to climate change policies (E1-3)

Destia implements policies to manage the impacts, risks and opportunities related to climate change mitigation and adaptation, particularly with regard to low-carbon operations.

The ACT programme is a joint sustainability development programme of Colas and Destia. The programme includes eight sustainability commitments, extensively covering all of Destia's operations. ACT is short for Act and Commit Together. Of the ACT commitments, the following in particular are linked to climate change mitigation and adaptation:

- Destia offers its customers and end users solutions that meet the challenges of sustainable development in local communities. These solutions, such as low-carbon construction site services, emissions calculation, the use of low-carbon materials and low-emission energy solutions, offer customers the opportunity to promote carbon neutrality goals.
- Destia implements a low-carbon and biodiversity strategy, in which it commits itself to operating with respect for natural values and to operating sustainably and in accordance with sustainable development practices. This means systematic efforts to improve eco-efficiency, minimise the environmental impacts of operations and conserve biodiversity.
- Destia reduces the negative impacts of its operations and ensures the acceptance of its operations by developing and harmonising its operating methods. Destia implements this commitment through its operating system, audits, reporting and monitoring.

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Destia has also launched a fixed-term Sustainable leader development programme, the vision of which is to become an international pioneer in sustainability by 2030. The development programme aims for a low-carbon Destia in 2025 and a carbon-neutral Destia in 2030. In addition, the goals of the project include promoting sustainability in accordance with the roadmap, committing clients to sustainable operations and developing and selling low-carbon services.

Destia has defined its key actions related to climate change mitigation and adaptation in its CO₂ emission reduction plan. The measures are targeted at both the company's own operations and the value chain, and they are integrated into the management system, operating processes and strategy implementation. The aim is to reduce GHG emissions, promote the circular economy and strengthen low-carbon operations in changing circumstances.

Destia is currently promoting its commitment to targets aligned with the Science Based Targets initiative (SBTi) to limit global warming to 1.5 degrees by 2030 in line with the Paris Agreement. As part of the SBT initiative, Destia is committed to establishing its own sustainability targets based on science-based metrics. Targets are considered to be science-based when they are in line with what the latest environmental science findings show to be necessary to achieve the goals of the Paris Agreement.

The key focus areas of climate action include integrating low-carbon solutions into operating systems and processes, committing projects and subcontractors to emission reduction targets, taking carbon neutrality and the circular economy into account in design solutions and updating Destia's vehicle strategy. In addition, Destia is developing its CSRD reporting readiness to ensure reliable monitoring, control and reporting of climate data. Client engagement and the marketing of low-carbon solutions support the wider impact and deployment of climate action in the market.

Resources have been allocated to the implementation of the measures, including process and system development, specialist work, personnel training, procurement and contract models and fleet investments. Climate actions will be taken in stages: some of the measures are already in use and some are planned to be implemented in accordance with the carbon roadmap and strategic goals. The progress and impact of the measures are monitored as part of the company's management and reporting practices.



CLIMATE CHANGE MITIGATION MEASURES

Key action	Climate theme (mitigation/adaptation)	Description and purpose	Allocated resources
Integrating low-carbon solutions into operating systems and processes	Mitigation	Low-carbon solutions are embedded in the management system and key operating processes, such as procurement, project management and operations.	Process and system development, personnel training, internal guidance
Committing suppliers	Mitigation (Scope 3)	Subcontractors are committed to emission reductions through requirements, guidelines and cooperation as part of procurement and contracts.	Procurement processes, contract models, specialist work
Taking low-carbon solutions and the circular economy into account in planning	Mitigation and adaptation	Design solutions aim to reduce life cycle emissions and improve the climate resilience of the solutions.	Design guidelines, specialist work, tools
Developing CSRD reporting preparedness	Enabling action	Climate data collection, monitoring and reporting are developed in accordance with the CSRD requirements.	Information systems, processes, personnel, external specialist support
Committing clients and marketing to clients	Mitigation	Low-carbon and circular economy solutions are promoted through client cooperation and marketing.	Advocacy, sales and specialist work, communications
Updating the vehicle strategy	Mitigation and adaptation	Fleet and propulsions are developed to reduce emissions and ensure operations in changing conditions.	Equipment investments, strategy work

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Targets related to climate change mitigation and adaptation (E1-4)

In response to the climate crisis, the Bouygues Group has made a concrete commitment to reduce its GHG emissions by 2030 by setting targets aligned with the Paris Agreement. Therefore, this is also Destia's goal. In its environmental policy, Destia is committed to ensuring that climate change and low-carbon measures guide the choices made and operations throughout the life cycle of services.

Destia is committed to achieving carbon neutrality in terms of its own emissions (Scopes 1 and 2) by 2030 and being climate positive by 2035. In addition, Destia is committed to reducing indirect emissions from supply chain (Scope 3) by 30% by 2030, using 2021 as the baseline. Destia aims to grow its business, which will also lead to an increase in Scope 3 emissions. Previously, Scope 3 emissions have been assessed on a gross basis, but going forward, the company will also evaluate emission intensity in relation to revenue.

The reduction targets cover Scope 1, Scope 2 and key Scope 3 emission sources, with limitations in accordance with the GHG Protocol in the company's GHG inventory. The targets are gross targets, i.e. they will not be achieved using carbon credits, carbon removal or avoided emissions.

The targets have been set on the basis of available knowledge and best practices. The targets have been defined taking into account science-based frameworks and development paths in the sector, with changes in the volume of operations, the development of customer demand, the regulatory environment and technological development reviewed in the background. The compatibility of the targets with the 1.5 degrees warming limit will be assessed and specified in the future.

In 2025, Destia set a key indicator of reducing the carbon footprint by 50% from the 2020 level for Scope 1 and 2 and 5% from the 2021 level for Scope 3 intensity, calculated in accordance with the GHG Protocol. A 38% reduction was achieved in Scope 1 and a 100% reduction in Scope 2 compared to the 2020 baseline. Overall, a total reduction of 47.3% was achieved for Scopes 1 and 2 combined. For Scope 3, gross emissions increased by 5% from the 2021 level, but the emission intensity relative to turnover decreased by 14.4%. In total, gross emissions increased by 2% on the comparison years. Destia's emission intensity in 2025 was 425.7 tCO₂e/M€ (Scope 1-3).

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The reduction of GHG emissions is based on the following measures and their estimated quantitative impacts:

- Emission reductions arise in particular from changes to the fleet and propulsion as well as an increase in renewable energy.
- Supply chain emissions are reduced by developing procurement and contract requirements and deepening partnerships.
- Design solutions have a significant impact on the life cycle emissions and climate resilience of projects.
- The climate targets are integrated into the management system, processes and reporting, which facilitates systematic implementation and monitoring.
- Client cooperation and concept development promote the wider deployment of low-carbon solutions.
- Emission offsets and nature-based measures are considered as complementary measures after emission reductions and are not used to achieve the gross GHG emission targets.

Destia has developed the Low-carbon infrastructure project concept, through which it offers, together with its partners, comprehensive services and solutions to reduce carbon dioxide emissions in projects. The concept includes carbon footprint calculation and reporting, active reduction measures, and compensation for the remaining carbon footprint. Destia's goals include the pilot sale of the low-carbon concept and the implementation of LCA calculations in at least eight projects. 6 low-carbon concepts and 12 LCA calculations were

Energy consumption and mix (E1-5)

Destia's operations take place in an industry with a significant climate impact, in which consumption mainly consists of the use of fuels in the fleet, construction site operations and the energy consumption of premises.

During the reporting period, energy consumption consisted mainly of liquid fuels (machinery and vehicles), electricity and, to a lesser extent, heating energy. The amount of purchased electricity during the reporting period was 3.5 GWh.

The electricity used is mainly renewable, but not all energy purchases can yet be fully covered by renewable sources.

Destia's dependence on fossil fuels is primarily linked to the use of oil-based fuels, which is characteristic of infrastructure construction and maintenance operations. Coal and natural gas are not significant energy sources in the company's operations.

In order to improve energy efficiency, the company implements measures that focus in particular on the energy efficiency of the fleet and renewable fuels, energy solutions for construction sites and increasing the use of renewable energy sources. The development of energy efficiency is steered as part of the company's climate and sustainability goals.

Destia's operations are considered to have a high climate impact because the company operates in the NACE main category F (construction), which is defined as a high climate impact sector in Commission Delegated Regulation (EU) 2022/1288. Infrastructure construction involves significant energy consumption, fuel use and direct and indirect GHG emissions, and the climate impacts of operations extend to the entire infrastructure life cycle.

Gross Scopes 1, 2, 3 and total GHG emissions (E1-6)

This section describes Destia's GHG emissions for the reporting period. The reported data describes Destia's direct and indirect emissions and provides an overview of the carbon

footprint and the progress of the reduction path. Emissions have been calculated based on purchase invoice data using emission factors and intensities determined by Destia.

GHG emissions	2025	base year	change %
Scope 1 emissions			
Gross Scope 1 GHG emissions (tCO ₂ eq)	8,450	13,656	-38%
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	0	0	
Scope 2 emissions			
Gross location-based Scope 2 GHG emissions (tCO ₂ eq)	0	2,325	-100%
Gross market-based Scope 2 GHG emissions (tCO ₂ eq)	0	0	
Scope 3 emissions			
Total gross indirect (Scope 3) GHG emissions (tCO ₂ eq)	327,955	313,440	+4.6%
Purchased goods and services	-	-	-
Capital goods	235,511	236,029	-0.2%
Fuel and energy-related activities (not included in Scope 1 or Scope 2)	58,720	59,387	-1.1%
Upstream transportation and distribution	14,266	5,008	+184.9%
Waste generated in operations	41	22	+86.4%
Business travel	19,417	12,994	+49.4%
Total GHG emissions			
Total GHG emissions (location-based) (tCO ₂ eq)	336,405	329,421	+2.1%
Total GHG emissions (market-based) (tCO ₂ eq)	-	-	-
Carbon emission intensity Scope 3a			
Carbon emission intensity Scope 3a tCO ₂ eg/M€	415.1	485.0	-14.4%

Anticipated financial effects from material physical and transition risks and potential climate-related opportunities (E1-9)

As part of its double materiality assessment and risk management processes, Destia has identified physical and transition risks related to climate change and climate-related opportunities. However, the company does not disclose the anticipated financial effects of these risks or opportunities during the reporting period.

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S1

SOCIAL SUSTAINABILITY

In 2025, we trained a total of 235 Destia employees in supervisory roles in sustainable management through our Leadership Card I and II training courses. Through the training, we promote leadership in accordance with our values and leadership promise and create an understanding of the cornerstones of good personnel management.

S1 – OWN WORKFORCE

This section describes Destia's own workforce and its key characteristics in accordance with the CSRD requirements. The review covers both employees and non-employees and provides an overview of the structure, composition and role of the workforce in Destia's business.

The purpose of the description is to lay down the context for subsequent personnel disclosures and to help to understand how the structure of the workforce is related to the scope of Destia's operations, operating model and sustainability themes, such as well-being at work, occupational safety, diversity, equality, inclusion and continuous learning.

Destia's own workforce includes both employees and non-employees who may be materially impacted by Destia's operations. These will be discussed later in separate chapters. In addition, Destia has identified impacts, risks and opportunities in its operations in relation to them, which are presented on the following page.

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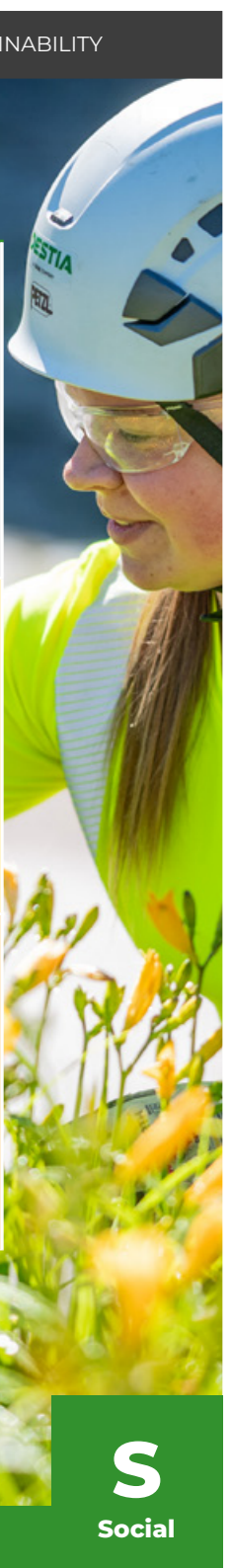
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	Impact	Risk	Opportunity	Description	
Social sustainability	Occupational safety and well-being	<p>A safe and healthy work environment supports employee well-being and engagement.</p> <p>A proactive safety culture reduces accidents and sick leave.</p> <p>Sustainable careers improve retention of skills and organisational continuity.</p>	<p>Accidents, work-related ill health or stressful work can reduce the well-being and engagement of employees.</p> <p>Shortcomings in the safety culture can lead to injuries, image risks and personnel turnover.</p>	<p>A proactive safety culture and practices that support well-being can be used to pursue zero accidents.</p> <p>Well-being of the personnel increases productivity, cooperation and the attractiveness of the organisation as an employer.</p> <p>Investments in well-being at work and sustainable career planning can strengthen Destia's sustainability image.</p>	<p>A proactive safety culture and sustainable careers make Destia a sustainable workplace, with the goal of zero accidents and well-being and commitment of the personnel.</p>
	Diversity, equity and inclusion	<p>A diverse and inclusive work environment increases employee engagement, motivation and well-being.</p> <p>A respectful culture strengthens cooperation and knowledge sharing throughout the value chain.</p>	<p>Obtaining skilled workforce can require diversity-related measures, such as recruiting international workforce, which requires changes in operating methods.</p> <p>Shortcomings in diversity, equality or inclusion can reduce the well-being and commitment of employees and the attractiveness of the organisation.</p> <p>Discrimination or lack of inclusion can lead to image risks and personnel turnover.</p>	<p>Promoting diversity and inclusion strengthens Destia's innovation and ability to attract talent.</p> <p>An equal and appreciative culture supports a sustainable organisational culture and sustainability image.</p>	<p>Destia has a diverse workforce and culture in which every employee throughout the value chain feels valued and included.</p>
	Continuous learning and career paths	<p>Continuous learning and goal-oriented talent management increase the competence, motivation and commitment of employees.</p> <p>A culture of development supports innovation and the competitiveness of the organisation.</p>	<p>A lack of competence development can lead to skills gaps and reduce the motivation of employees and the performance of the organisation.</p> <p>As the competence of competitors develops, the organisation can lose its market position.</p>	<p>Strategic competence management and continuous learning strengthen Destia's ability to respond to changing customer needs.</p> <p>Investing in training and development supports the career development and commitment of the personnel and the sustainability image of the organisation.</p>	<p>Goal-oriented competence management enables a culture of continuous learning and development.</p>

The following sub-topics have not been reported under the Own workforce section:

Persons with disabilities (S1-12): This datapoint has not been reported because it has been assessed as immaterial in the materiality assessment. In addition, the legislation on the protection of personal data in Finland restricts the collection and processing of personal data concerning disabilities, and therefore reliable and comprehensive quantitative information is not available.

The metrics describing compensation (S1-16) are identified as material, but they did not emerge as material in the assessment. The knowledge base is still in the development phase, and the calculation principles will be specified in the future to improve the descriptiveness.



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Policies related to own workforce (S1-1)

Destia's operations are defined by the parent company's policies and operating methods. The Bouygues Group has a fair and non-discriminatory HR policy that does not discriminate against anyone based on gender, ethnic origin, religion or creed, disability, age, sexual orientation or nationality. The group promotes gender equality and diversity in all areas of HR policy, including training, remuneration, career development and internal mobility. The group respects the protection of its employees' personal data and is committed to ensuring healthy and safe working conditions in all of its operations.

Bouygues requires strict compliance with laws, regulations and internal standards. This applies in particular to the prevention of corruption and trading in influence, competition law, stock exchange regulation, financial sanctions, prevention of conflicts of interest, human rights and fundamental freedoms, environmental protection and occupational health and safety. The implementation of these principles is supported by a set of guidelines and policies published by the group.

The group has also defined its human rights policy, in which the Bouygues Group is committed to respecting everyone's human rights, which it considers universal, non-violating, interrelated and inseparable. The group's human rights policy is based on the United Nations Universal Declaration of Human Rights, two international UN conventions and the International Labour Organisation's (ILO) fundamental conventions.

The policy covers a wide range of employee and business topics, including: mandatory and illegal labour practices,

child labour, working hours, remuneration and employee benefits, living conditions, occupational health, safety and protection, inclusion and prevention of discrimination and harassment, competence development and employability, freedom of association, collective bargaining and freedom of expression for employees, data protection and confidentiality, impacts on communities, human rights throughout the value chain and responsible sourcing practices. The policies are aligned with the UN Sustainable Development Goals (SDGs), the UN's Ruggie Principles on business and human rights and the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct.

Destia also has a written Bouygues' Code of Conduct and employer and employee principles based on the ten principles of the UN Global Compact. The guidelines steer Destia's operations with regard to human rights, fundamental principles of working life, environmental protection and anti-corruption activities. In the Code of Conduct, Destia is committed to respecting the fundamental rights of employees, complying with collective agreements and other binding contracts, and safeguarding freedom of association. All employees are treated equally and in a non-discriminatory manner, and evaluation, recruitment and selection of positions are based on performance, suitability and competence.

At Destia, the relationship between the employer and the employee is based on mutual respect, trust and open dialogue. Destia is committed to providing safe and healthy working conditions and to promoting the well-being and work-life balance of its employees.

Destia's occupational health and safety policy aims to provide a safe and healthy working environment in all opera-

tions. Occupational health and safety risks are identified and anticipated, and they are systematically managed with timely measures, taking into account human and organisational factors and the operating methods of the cooperation network. In accordance with the policy, Destia sets and monitors occupational health and safety goals and continuously develops procedures and tools to support the achievement of the goals.

Any identified deficiencies are promptly and actively addressed. Promoting work ability, well-being and well-being at work is a key part of Destia's sustainable operations, and it is supported by regular monitoring and development measures. Every Destia employee is responsible for working safely and promoting common well-being, and Destia also requires its stakeholders to act responsibly.

These principles cover Destia's entire workforce. The chairman of the board of directors and CEO of the group are responsible for implementing Bouygues' group-level policies, and the CEO of Destia is responsible for complying with Destia's policies and instructions.

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Through group policies, Destia is committed to respecting the human rights and basic principles of working life of all its employees. This commitment is based on the UN Guiding Principles and compliance with the ILO fundamental conventions and the OECD Guidelines for Multinational Enterprises.

Destia's operating methods include clear processes and mechanisms for monitoring compliance with these principles at workplaces and in projects. Employees have the opportunity to participate in an open dialogue and give feedback on matters related to the consultation and well-being of employees.

To identify any human rights or working life problems, Destia uses reporting channels, feedback mechanisms and, if necessary, corrective measures in cooperation with the relevant units and management. This ensures that any problems can be addressed effectively and that rights are safeguarded in all operating units.

Destia's policies specifically address human trafficking, forced labour and the use of child labour. The group's policies do not allow any form of forced labour or the employment of minors, and the selection and monitoring processes of partners support this commitment throughout the value chain.

Destia has established policies for the prevention of occupational accidents and management systems that support these policies. These include risk assessment, training, reporting procedures and continuous monitoring to ensure that occupational health and safety is implemented in all operating units and projects.

Processes for engaging with own workers and workers' representatives about impacts (SI-2)

Destia regularly engages with its own workforce and workers' representatives to identify and assess actual and potential material impacts on its own workforce as part of its HR process. The purpose of engagement is to ensure that the perspectives of the workforce are taken into account in decision-making, strengthening positive impacts and preventing and mitigating negative impacts.

Engagement takes place both directly with the personnel and through workers' representatives. Key forms of engagement include:

- regular cooperation and dialogue with personnel representatives
- well-being at work and personnel surveys
- occupational health and safety cooperation, including risk assessments and safety observations
- performance and target discussions, career and competence discussions and supervisory work
- reporting and feedback channels, including the possibility to raise concerns confidentially.

Engagement is continuous and takes place regularly as part of normal personnel management and, if necessary, on a case-by-case basis, for example, in connection with organisational changes, changes in working conditions or identified risks.

The operational responsibility for the implementation of communications and taking the results into account in Destia's operating methods lies with senior management, in particular the Executive Vice President, Human Resources as part of the management team's area of responsibility.

Observations and feedback from the personnel are used in decision-making, the development of policies and the planning and implementation of measures.

Destia uses collective agreement-based procedures with workers' representatives. These ensure the employees' right to be heard on matters concerning their own labour, including themes related to human rights, working conditions, equity and safety.

The effectiveness of engagement is assessed through, for example, the results of personnel surveys, safety and well-being at work indicators, staff turnover, sickness absence rates and the implementation of measures agreed in the development programmes. Development measures and improvements resulting from the engagement are monitored as part of the management systems.

Destia pays special attention to the perspectives of personnel groups that may be more vulnerable to negative impacts or exclusion. This is achieved through, for example, policies that promote equality, cooperation between occupational health care services, supervisory work and targeted surveys.

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Processes to remediate negative impacts and channels for own workers to raise concerns (SI-3)

Destia has processes in place to identify, address and remedy actual negative impacts on its own workforce when the company is involved. The corrective measures are particularly targeted at impacts related to occupational health and safety, equity and diversity, as well as competence and well-being at work.

Any observed deficiencies are handled on a case-by-case basis as part of the management and operating systems (e.g. occupational health and safety, HR processes). Remedial actions may include improving working conditions, changing safety practices, training, development of supervisory work or individual support measures. Destia assesses the effectiveness of the corrective actions implemented by monitoring the implementation and impacts of the agreed measures using predefined metrics and monitoring practices.

Destia's own workforce can raise their concerns and needs through several channels. Among the channels in use, some are Destia's in-house systems and some implemented through third parties:

- supervisor and HR discussions
- occupational health and safety channels, including safety observations and risk assessments
- cooperation procedure and raising issues through personnel representatives
- confidential whistleblowing channel, which can also be used anonymously.

Destia supports the availability of channels for raising concerns by ensuring that employees are aware of them and that they are easily accessible. The channels are communicated about regularly through, for example, induction training, internal communications, supervisory work and the intranet. Employees are encouraged to raise concerns with a low threshold.

The handling of the concerns raised and the progress of the measures implemented are systematically monitored. The effectiveness of the channels is assessed on the basis of, among other things, the number of incidents processed, the implementation of measures and feedback received from the personnel. If necessary, Destia develops channels and procedures in cooperation with the personnel, their representatives and third parties, i.e. service providers.

Destia assesses the employees' awareness and confidence in the structures for raising concerns through, for example, personnel surveys and other feedback. The company has a policy that prohibits countermeasures against persons raising concerns or workers' representatives. These principles apply to all persons using the whistleblowing channels.

Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions (SI-4)

Destia has defined action plans and allocated resources to manage the material impacts, risks and opportunities on its own workforce. The measures are implemented through Destia's ACT programme. The measures are focused in particular on occupational health and safety, well-being at work, competence development and equity and diversity.

Key objectives and action plans include:

- proactive safety culture and sustainable careers
- well-being and commitment of the personnel
- diverse workforce and a respectful and inclusive culture
- goal-oriented competence management as an enabler of a culture of continuous learning and development.

Destia reserves adequate resources for the implementation of the action plans, including:

- the responsibilities of senior management and supervisors in managing personnel-related impacts
- competence of HR, occupational health and safety experts
- used management and operating systems and monitoring procedures
- financial resources for training, well-being at work and safety development.

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The progress of the action plans and the adequacy of resources is monitored regularly as part of the management systems and reporting period. The impact is assessed using defined metrics, and the results are used in updating action plans and allocating resources.

Processes for identifying the required actions

Destia systematically identifies the necessary measures for actual and potential negative impacts on its own workforce as part of:

- occupational health and safety system risk assessments and processes that comply with ISO 45001 and are regularly audited
- personnel surveys, feedback channels and grievance mechanisms
- cooperation and dialogue with the personnel and their representatives
- supervisory work and HR processes.

The impacts identified through these are analysed, prioritised and linked to appropriate preventive, mitigating or corrective measures.

Mitigating material risks and leveraging opportunities

Material risks related to own workforce, such as occupational safety, work ability and the adequacy of competence, are mitigated through proactive and systematic measures. These include:

- development of a proactive safety culture
- supporting well-being at work and sustainable careers
- workplace surveys of work tasks involving exposure and recording related observations and defining measures
- competence management and competence risk management.

The effectiveness of the measures is monitored by means of practically defined metrics and monitoring indicators as part of the management systems.

Destia uses material opportunities related to its own workforce, such as competence development, strengthening of diversity and inclusive work culture and promoting continuous learning, to support employee engagement, innovation and the organisation's long-term competitiveness.

Destia ensures that its own practices do not cause or contribute to material negative impacts on its own workforce. This also applies to procurement, use of information and business control practices. If tensions arise between the prevention or mitigation of negative impacts and other business pressures, Destia applies an operating method in which the safety, health and fundamental rights of its personnel are prioritised and the necessary measures are prioritised accordingly.

The effectiveness and impact of the measures is monitored regularly. The monitoring is based on, among other things:

- occupational safety and health indicators
- personnel surveys and feedback
- competence development and commitment metrics
- monitoring the implementation of the agreed measures.

The results of the monitoring are used in the continuous development of action plans and resources.

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Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities (SI-5)

Destia has set scheduled and result-oriented targets to manage the material impacts, risks and opportunities on its own workforce. The goals systematically aim to reduce negative impacts, promote positive impacts and manage material risks and opportunities related to the workforce.

The objectives are owned by the management team, and the Executive Vice President, Human Resources and the Executive Vice President, Business Development are responsible for their definition, metrics and monitoring. The targets are reported to the management team and the board of directors on a monthly basis through key indicators. The defined ESG vision is implemented, for example, through the ACT programme.

In the HSEQ targets for 2025, Destia has set metrics for managing both negative and positive impacts.

Metrics for management of negative impacts:

- Accident frequency, which is monitored and measured regularly in projects. The target is an accident frequency of ≤ 3 per one million hours worked.
- Safety routines (OCS) are followed systematically, and their implementation is regularly monitored as part of project management.
- The goal is that the share of employees making occupational safety, quality and environmental observations is $\geq 80\%$. Each Destia employee has been set the goal of making one observation per quarter via the application in use.
- Sick leave is monitored and measured regularly. The target sickness absence rate has been set at $\leq 2.4\%$.

Metrics for management of positive impacts:

- Diversity, equity and inclusion are measured by the sustainability index.
- Continuous learning is monitored through career and competence discussions.
- The eNPS figure is monitored for those who have been at Destia for less than a year.
- Corporate culture is measured through the People-Power survey.

The goals are defined as part of Destia's management systems and balanced scorecard. The goal setting process utilises both management's assessments and dialogue with the company's own workforce and workers' representatives.

Destia systematically monitors the achievement of the goals and assesses the extent to which the set result-oriented goals contribute to mitigating negative impacts, strengthening positive impacts and managing material risks and opportunities. The results of the monitoring are regularly reported and used in the continuous development of operations and processes. The views of own workforce are also utilised in the follow-up phase through surveys and feedback channels, for example.



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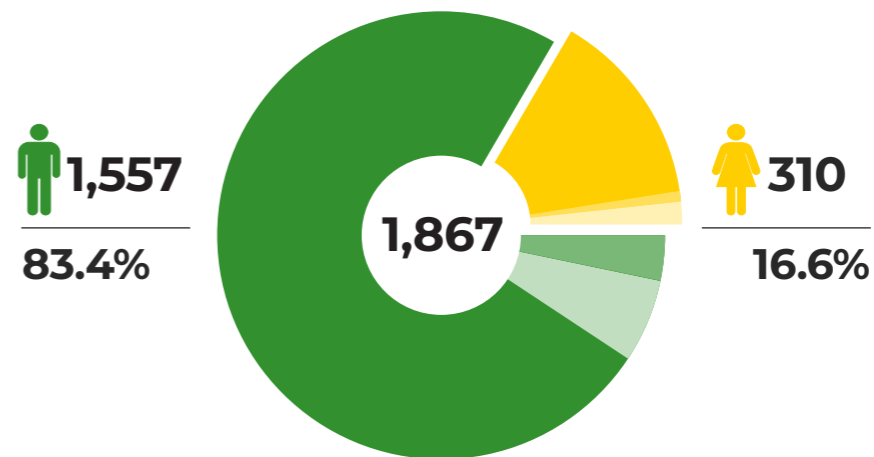
Characteristics of the undertaking's employees (S1-6)

Destia's own workforce consists of employees working in the company's various business and support functions. The objective of describing the key characteristics of own workforce is to provide an overview of the personnel structure, working methods and material characteristics related to the workforce that are relevant from the perspective of Destia's operations, risk management and sustainability. The number of employees is reported as the number of employees at the end of the financial year.

Rate of turnover

Total number of permanent employees who have voluntarily left the undertaking during the reporting period (head count)	84
Rate of voluntary turnover among permanent employees in the reporting period	5.0%

Number of employees by gender



Male		Female
1,424	Number of permanent employees	257
53	Number of temporary employees	15
80	Number of non-guaranteed hours employees	38

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At the end of the reporting period, 3.6% (68 employees) of Destia's personnel were temporary employees and 6.3% (118 employees) had variable working hours. Trainees accounted for 47% (32 employees) of temporary employees and 81% (95 employees) of employees with variable working hours.

As the largest company providing infrastructure services in Finland, Destia aims to provide industry trainees with opportunities to apply the skills they have learned and develop into future professionals. A total of 287 trainees worked at Destia during the reporting period, and Destia also offers dozens of thesis opportunities to its trainees annually. Of the graduated trainees, Destia hired 53 people during the year.

Characteristics of non-employee workers in the undertaking's own workforce (SI-7)

Destia uses temporary staff in its operations. However, there is currently no reliable and comprehensive information on the hours worked or other matters with regard to temporary staff for the reporting period. This missing information has been identified as part of the development targets of reporting and the aim is to develop tools to enable reporting in future reporting periods.

Collective bargaining coverage and social dialogue (SI-8)

100% of Destia's employees were covered by collective agreements in 2025. Destia complies with the collective agreements of salaried employees in the construction, infrastructure and electricity sectors. Destia employees work temporarily abroad as posted employees, but the terms and conditions of employment are determined in accordance with Finnish collective agreements. In addition, the mandatory labour laws of the host country are taken into

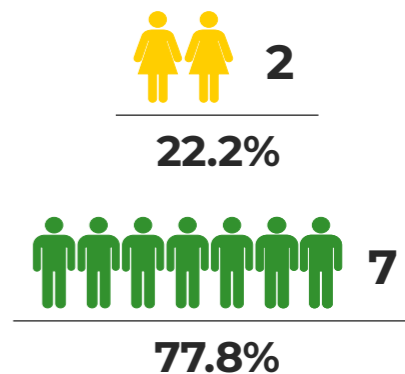
account in accordance with the regulations concerning posted employees.

Destia employees are represented in social dialogue in Finland through collective agreements and statutory cooperation procedures. Share of employees covered by employee representation in Finland is 100%.

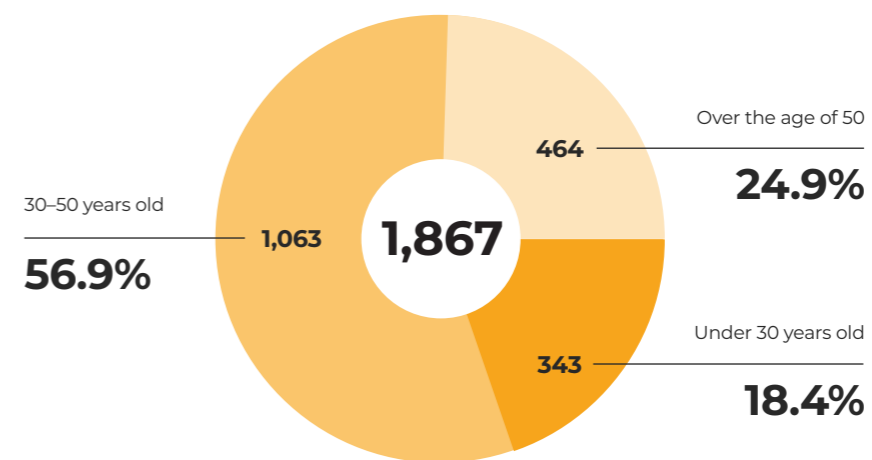
Diversity metrics (SI-9)

This section presents the gender distribution of senior management and the age structure of employees in accordance with reporting requirements. Destia understands diversity in its own operations more comprehensively, and Destia aims for a diverse workforce and culture in which every employee throughout the value chain feels valued and included.

Percentage of men and women in the management team



Age distribution among employees



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Adequate wages (S1-10)

All Destia employees are paid adequate wages in accordance with the applicable benchmarks in Finland. Employees' salaries meet the requirements of the applicable collective agreement and legislation, and the salaries of the employees do not fall below the applicable benchmark.

Social protection (S1-11)

All Destia employees in Finland are covered by social protection through public programmes in the event of loss of income due to major life events. This includes the following significant life events:

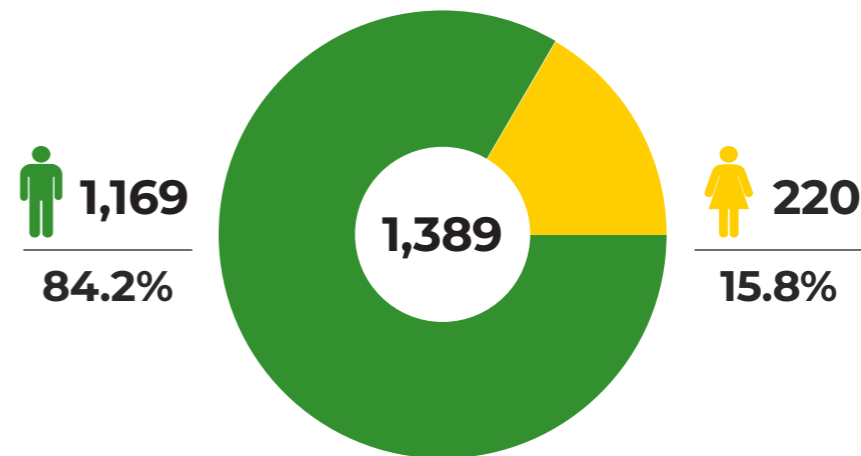
- sickness
- unemployment
- employment injury and acquired disability
- parental leave
- retirement.

Training and skills development metrics (S1-13)

Destia regularly offers its employees training and skills development measures that support professional growth, continuous employment and the development of personnel skills. As part of Destia's ACT programme, the aim is to attract the best professionals to Destia and develop them, as competence is an important part of producing an excellent customer experience and implementing the strategy for Destia.

Destia has annual career and competence discussions with salaried employees. In 2025, 68% of salaried employees participated in these discussions. Annual performance and target discussions are held for all employees covered by the performance bonus.

Employees who participated in regular performance and target discussions and are covered by the performance bonus

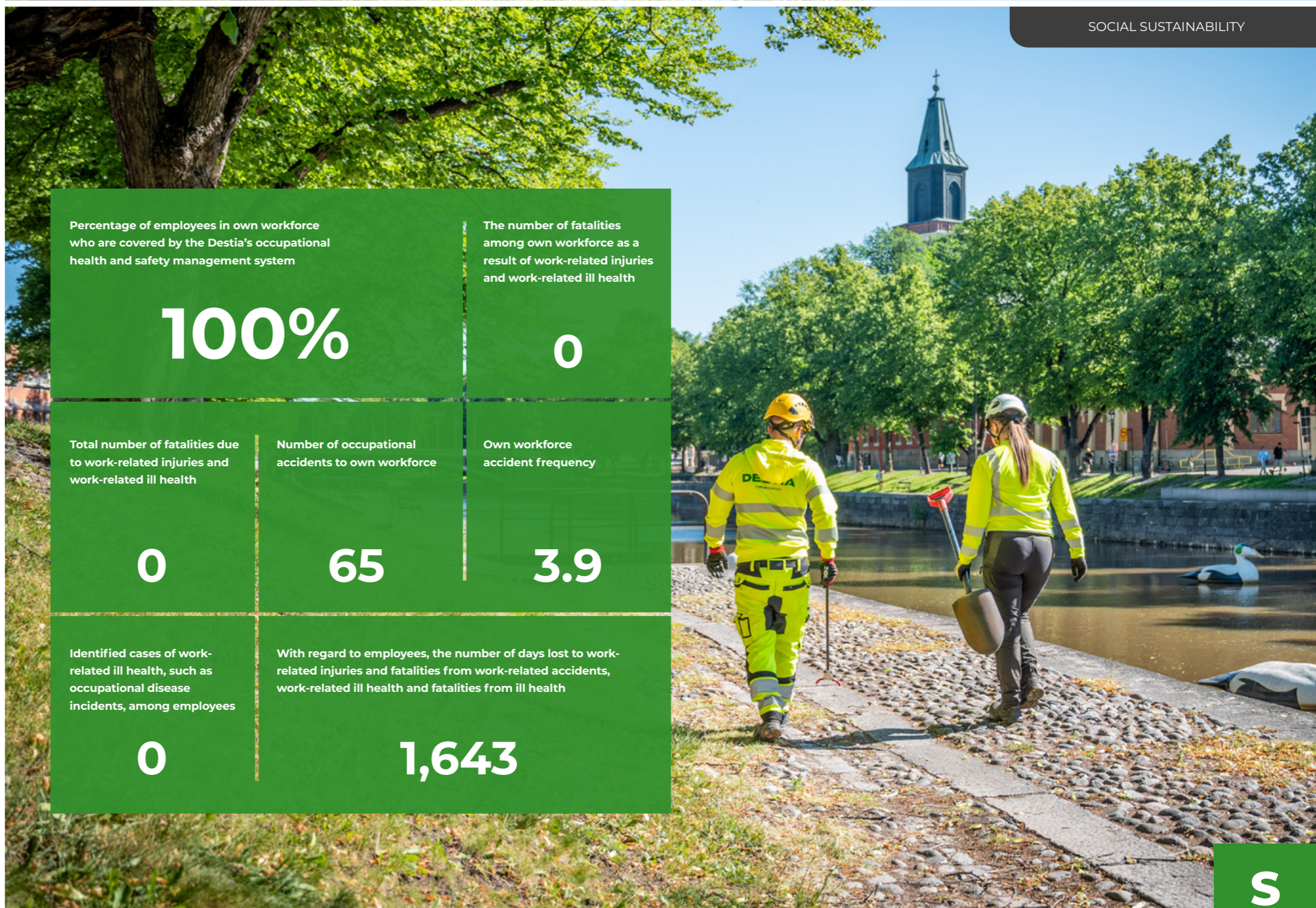


Employees' average training hours per person



The average number of training hours per employee was 8.75 hours in 2025. The training hours are allocated equally by gender and cover the development of professional competence, the skills required for work tasks and personal development.

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Health and safety metrics (S1-14)

This section presents Destia's occupational health and safety metrics, which describe the coverage of the system, the prevention of work-related injuries and work-related ill health, as well as the well-being of personnel.

Destia's goal is to offer its employees a sustainable and meaningful career throughout working life. A proactive safety culture and sustainable careers create a sustainable workplace, with the goal of zero accidents and well-being and commitment of the personnel. Destia's ACT programme aims to promote a stronger health and safety culture to protect people.

All Destia employees are covered by the ISO 45001-certified occupational health and safety management system. This system covers all sites and supports the systematic identification, prevention and management of work-related injuries, work-related ill health and risks.

There were no work-related injuries or fatalities at Destia's sites during the last reporting period.

Destia's accident frequency during the reporting period was 3.9, which exceeded the set target level (< 3). Exceeding the target level shows that there is still room for improvement in safety work. However, the result was significantly better than the previous year (6.3). The improvement is partly attributable to the management's decision to start a safety culture development project, which started in spring 2025. The purpose of the project is to influence the attitudes and safety behaviour of the personnel. With the start of the project, the improvement of occupational safety has been emphasised.

Safety routines (OCS, One Colas Safety) are the basic tools of day-to-day management for managing occupational safety. These include Safety Briefings, Safety Starts and Safety Discussions. The implementation of routines ensures that occupational safety is taken into account in all operational work. The target was at least 9,000 routines, which were distributed among the business divisions according to the estimated realisation. Destia achieved a level of more than 10,100 routines.

The target for the proportion of those making occupational safety, quality and environmental observations was $\geq 80\%$. The result was 65%. The aim of making observations is to involve all personnel in the observation of shortcomings and the improvement of operations.

The sickness absence rate during the reporting period was 2.5%, which has remained at the same level as in previous years, but was slightly below the target (< 2.4%). The development is partly explained by the difficult infection situation and a temporary increase in absences due to musculoskeletal disorders.

Work-life balance metrics (S1-15)

All Destia employees in Finland are entitled to parental leave in accordance with current legislation and collective agreements.

Incidents, complaints and severe human rights impacts (S1-17)

During the reporting period, there were no work-related incidents or violations related to Destia's own workforce, serious human rights impacts or related fines, sanctions or compensations.

Cases of discrimination and complaints reported during the reporting period were as follows:

Incidents, complaints and severe human rights impacts	2025
Total number of incidents of discrimination, including harassment, reported in the reporting period	44 pcs
Number of complaints filed through channels for people in Destia's own workforce to raise concerns	44 pcs
Total amount of fines, penalties, and compensation for damages as a result of the incidents and complaints disclosed above	EUR 0
Severe cases of human rights impacts	0
Number of severe cases of human rights impacts connected to Destia's workforce	0
Total amount of fines, penalties and compensation for damages for the incidents	EUR 0

There were no serious human rights incidents, such as forced labour, human trafficking or the use of child labour, during the reporting period. As a result, compliance with the UN Guiding Principles, the ILO Declaration and the OECD Guidelines has not been neglected. As no incidents occurred, no fines, penalties or damages were paid.

G1

ETHICAL AND RESPONSIBLE GOVERNANCE

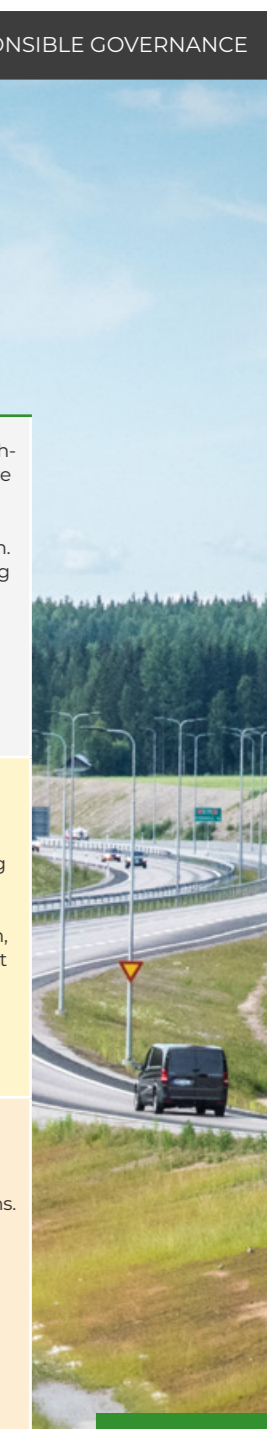
In order to develop our common compliance culture, we regularly organise compliance training courses for all employees, in which we familiarise them with our common operating methods and guidelines. The training ensures that we operate consistently and responsibly, promoting a sustainable and ethical business model.

G1 – BUSINESS CONDUCT

Destia has identified the following impacts, risks and opportunities related to business conduct in its operations:

	Impact	Risk	Opportunity	Description
Ethical and responsible governance	<p>Corporate culture</p> <p>A strong corporate culture where values, ethics and sustainability guide operations increases the commitment and motivation of the personnel.</p> <p>Ethical management and everyday practices strengthen trust in stakeholders and customers.</p>	<p>Insufficient embedding of culture can lead to ambiguity, inconsistency in decisions and reputational damage.</p> <p>Negligence of ethics and sustainability in the supply chain can increase risks and regulatory pressures.</p>	<p>Commitment to an ethical culture throughout the organisation and value chain strengthens Destia's sustainability image and competitive advantage.</p> <p>A shared culture of success supports cooperation, competence development and the resilience of the organisation.</p>	<p>In Destia's culture, succeeding together, values, ethics and sustainability are a clear part of management, everyday work and decision-making at all levels, including Destia's supply chain. Destia is committed to strengthening an ethical culture throughout the organisation.</p>
	<p>Sustainable supply chain</p> <p>A sustainable supply chain ensures compliance with the law, ethical principles and transparent operating models throughout the value chain.</p> <p>Operations strengthen Destia's reputation, stakeholder trust and the resilience of the organisation.</p>	<p>Unstable supply chains or irresponsible partners can pose regulatory, reputational and business risks.</p> <p>The occurrence of the grey economy and ethical negligence in the supply chain can undermine trust and competitiveness.</p>	<p>Sustainable partner selection and supply chain control support sustainable business models and competitive advantage.</p> <p>A transparent and ethical supply chain can attract customers that value sustainability and long-term cooperation.</p>	<p>Destia only operates with sustainable and reliable partners, monitors the entire supply chain and actively combats the grey economy, ensuring compliance with the law, Code of Conduct and transparent operating models. Destia ensures its reputation, stakeholder trust, crisis management and competitiveness.</p>
	<p>Comprehensive security</p> <p>Investing in comprehensive security ensures the continuity of operations and strengthens Destia's reliability in the eyes of stakeholders.</p> <p>Acting as a safeguard of critical structures and services increases the organisation's role in confirming the resilience of society.</p>	<p>Shortcomings in security measures can lead to service disruptions, reputational damage and regulatory consequences.</p> <p>Failure to manage disruptions or exceptional situations can affect the continuity of the organisation's business.</p>	<p>Strong comprehensive security creates a competitive advantage and strengthens Destia's position as a sustainable and reliable operator.</p> <p>The development of security measures and ensuring continuity also support the trust and commitment of the personnel.</p>	<p>Destia is a reliable and sustainable security operator that ensures the continuity of its operations in all exceptional situations and disruptions. Destia plays a key role in securing the critical structures and services of society, strengthening the resilience and stability of the entire society in normal, disruptive and exceptional circumstances.</p>

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Business conduct policies and corporate culture (G1-1)

Destia's business conduct policies are based on sustainable, ethical and transparent operations throughout the value chain. The purpose of the policies is to ensure that the company identifies, assesses and manages material impacts, risks and opportunities related to its business, and operates sustainably in its operating environments.

Destia's operations are guided by values: fairness, togetherness, renewal and success. These are aligned with the values of the parent company Bouygues Group, which are respect, commitment, pioneering and sharing. Destia complies with the Bouygues Group's Code of Conduct, which combines values-based and mutually accepted operating policies. The Code of Conduct applies to all employees and senior management in the group, regardless of the entity, project or country. The Code of Conduct is regularly reviewed and updated in line with legislation and social developments.

The policies guides decision-making and operations in the following areas in particular:

- respect for human rights
- respect for the environment
- health and safety
- participation in public activities and impartiality of the undertaking
- management of conflicts of interest
- zero tolerance for all forms of corruption, influence peddling and fraud
- compliance with personal data regulations
- financial reporting
- prevention of insider trading
- compliance with competition laws
- embargoes, economic sanctions and export restrictions

- protection of property
- solidarity within the group.

The policies apply throughout the organisation, and they also apply to subcontractors and other partners as part of Destia's value chain.

Destia requires its partners, suppliers and subcontractors to comply with the Bouygues Group's social sustainability rules for suppliers and subcontractors. These rules include a duty of care for partners that aim to prevent serious human rights violations, endangering occupational safety and health, and risks related to harm to the environment. These rules define expectations towards suppliers, subcontractors and service providers, and they are part of all procurement contracts.

In its operations, Destia is committed to operating in accordance with the UN Sustainable Development Goals, ISO 9001, ISO 14001 and ISO 45001 certified systems. Operations are also defined by the following policies:

- Risk management policy
- Quality policy
- Occupational health and safety policy
- Environmental policy
- Cybersecurity policy.

All of these principles support the identification and management of material impacts, risks and opportunities, and guide corrective actions in situations where deviations are observed.

Fostering and developing corporate culture

Destia's corporate culture is based on safety, sustainability, cooperation and continuous improvement. The aim of the

corporate culture is to support the implementation of the strategy and to ensure that a sustainable operating method is part of day-to-day work at all levels of the organisation.

Through leadership, Destia builds a corporate culture aligned with its values, where, in accordance with its leadership promise, a winning team is coached by being present, giving responsibility, encouraging and setting an example.

Corporate culture is created and developed, among other things:

- through leadership and supervisory work
- through defining and communicating shared values and practices
- through orientation and training
- through employee engagement and feedback channels.

The corporate culture is actively promoted by ensuring that employees understand Destia's operating policies and their role in implementing them. The Code of Conduct and responsibility-related practices are part of induction training and continuous competence development.

Monitoring and assessment of corporate culture

Destia monitors and evaluates the functioning and development of corporate culture in several ways, such as through personnel surveys, internal assessments, monitoring of supervisory work, and whistleblowing and feedback channels. The observations are used in the development of operating methods and, if necessary, in the planning of corrective measures.

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The development of corporate culture is examined as part of the management system and strategic steering in order to ensure the consistent and long-term implementation of sustainable business and good governance.

Management of relationships with suppliers (G1-2)

Destia manages its relationships with suppliers and subcontractors in a long-term, transparent and equal manner as part of its supply chain management. The aim of supplier relationships is to ensure the reliability, sustainability and continuity of operations of the supply chain throughout the value chain.

The management of supplier relationships has impacts on Destia's supply chain, particularly through selection criteria, contractual practices, cooperation models and continuous dialogue. Destia requires its suppliers to comply with applicable legislation and to commit to agreed ethical and sustainable operating policies. Suppliers are assessed and monitored on a risk-based basis as part of the procurement process.

Destia's procurement process is based on open and predictable procedures, equal treatment and the promotion of competition. Procurement decisions are made on the basis of predefined criteria, and suppliers are treated equally regardless of their size or position. Contract and negotiation practices aim for clarity and fairness, and suppliers are provided with sufficient information about requirements, schedules and procedures. We require our subcontractors and material suppliers to be part of the Reliable Partner service maintained by the Vastuu Group and to comply with the construction industry's reporting obligation.

Destia's partners must register in Destia's supplier management system, which enables Destia to ensure that the partners comply with Finnish laws and regulations and commit to Destia's values, operating models and principles of fair competitive bidding. Destia also uses EcoVadis auditing to assess the sustainability of the supply chain. Partners are also evaluated on the basis of social and environmental criteria. This includes among others:

- environmental impact management and regulatory compliance
- ensuring working conditions and occupational safety
- compliance with ethical business models.

The criteria are taken into account in the selection, monitoring and contractual terms of partners according to the significance of the risks. Destia only operates with sustainable and reliable partners, monitors the supply chain, and actively combats the grey economy. This ensures compliance with legislation, ethical principles, and transparent operating models.

Destia has operating policies aimed at preventing delays in payments. Payment terms are clearly defined in contracts, and payments are made according to agreed terms and schedules. The functioning of payment practices is monitored as part of financial management processes. Any delays are addressed immediately, and cooperation with suppliers is developed to ensure smooth payment transactions. The aim is to support the financial stability of suppliers and the functioning of the entire supply chain.

Prevention and detection of corruption and bribery (G1-3)

As part of the Bouygues Group, Destia complies with the group's ethical principles and operating models for preventing, detecting and addressing corruption and bribery. The system covers both Bouygues Group's guidelines and Destia's organisation-specific procedures, training and information.

Destia's procedures for preventing and addressing corruption and bribery are based on the group's Code of Conduct and include the following policies:

- prevention and training
- risk-based inspection and monitoring processes to identify potential suspected incidents
- an independent whistleblowing channel where anonymous reports can be made to reveal misconduct
- processes for investigating suspected incidents and implementing necessary corrective actions
- reporting periods to group management and governing bodies.

These procedures support both Destia and Bouygues Group's sustainable business models and risk management.

Destia uses a whistleblowing channel implemented by an external service provider, where all reports are processed confidentially. At Destia, investigations and the investigation committee are separate from the operational chain of command, which ensures independence. In addition, the investigation and reporting processes are linked to the Bouygues Group's governance models, which supports uniform risk management at group level. The results of investigations

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are regularly reported to Destia's administrative, management and supervisory bodies and, if necessary, to Bouygues Group's supervisory bodies in order to ensure risk management and corrective actions at both levels.

Destia ensures that the anti-corruption and anti-bribery policy is available and understandable to all relevant stakeholders, including employees and partners. Communications follow Bouygues Group's guidelines, which are supplemented by Destia with organisation-specific training and instructions.

Destia offers risk-based training on the fight against corruption and bribery as follows:

- mandatory training for all employees covering the Code of Conduct and anti-bribery and anti-corruption rules
- more in-depth personal training for those senior executives and employees who are most exposed to corruption and leverage trade risks.

Cases of corruption or bribery (G1-4)

During the reporting period, Destia has not received any convictions or fines for violating anti-corruption and anti-bribery laws.

Political influence and lobbying activities (G1-5)

Destia does not engage in lobbying activities or leverage political influence. Political influence, including political donations in cash or in kind, is prohibited in Destia's operations. The policy is based on the company's ethical principles and the Bouygues group's guidelines, which Destia complies with as part of the group.

Prohibition guidance and control are included in the general monitoring of compliance with ethical principles as part of the management and control models.

Destia is not registered in the EU Transparency Register or similar national transparency registers because the company does not engage in lobbying activities.

During the reporting period, no members of Destia's administrative and management bodies were appointed who would have held a similar position in public administration during the two years preceding their appointment.

Comprehensive security

Destia designs, builds and maintains vital infrastructure that affects people's daily lives. The starting point of the work is anticipation and preparedness, so that the company can ensure a smooth day-to-day life for Finns in all circumstances and prevent vulnerabilities in its own operations. Contingency planning is led by Destia's contingency team, which meets weekly for a situational review. In addition, an annual exercise that simulates different crisis situations is a key tool for preparedness.

Destia operates as part of society's critical infrastructure, and it is important for the company to support comprehensive security and the operational reliability of society. Destia has preparedness and contingency obligations through its social position and contractual obligations. Continuity and contingency planning ensures the continuity of business operations and the ability to operate as an infrastructure

service provider in both normal and exceptional disruption situations, thereby implementing the specified preparedness tasks of society.

In particular, Destia cooperates with the authorities and stakeholders from the perspectives of safety, security of supply, and preparedness for disruptions. The cooperation is based on open dialogue, the sharing of specialist knowledge, and compliance with legislation, and it does not include political influence, lobbying activities or political commitments.

An aerial photograph of a wind farm situated in a vast, green forested landscape. Several white wind turbines are visible, spaced out across the terrain. The sky is blue with scattered white clouds. In the foreground, there are power lines and a road winding through the forest.

DESTIA

A COLAS COMPANY

Firdonkatu 2 T 151, 00520 Helsinki | 020 444 11 | www.destia.fi
facebook.com/DestiaOy | linkedin.com/company/Destia | instagram.com/destia_oy