NON-FINANCIAL INFORMATION STATEMENT 2023

₿RAUTE



This non-financial statement discloses information in accordance with Directive 2014/95/EU of the European Parliament and Council (NFRD). The statement presents information concerning Raute Group's environmental, social and employee-related matters, respect for human rights, as well as anti-corruption and bribery. The statement covers the main risks related to the above-mentioned aspects and business operations, as well as responsibility management operating principles and practices, and results. The statement additionally presents non-financial key figures that are pertinent to the company's business operations. Raute is a signatory of the United Nations Global Compact supporting the same goals as the UN regarding human and labor rights, protecting the environment and fighting corruption.

1 BUSINESS MODEL DESCRIPTION AND VALUE CREATION

Raute is a technology company that operates worldwide in the wood processing value chain to future-proof the wood industry. Raute is a global market leader and the only end-to-end partner in veneer, plywood and LVL production technologies. With Raute 's unique solutions it can promote a resource-efficient society by enabling the production of safe and durable products for end-users that are made from renewable raw materials. Increasing the use of wood in construction, logistics and furniture, for example, is an effective way to reduce carbon emissions as long-lasting wood-based products reduce the carbon footprint of the built environment.

Raute's customers are companies operating in the wood products industry that manufacture veneer, plywood, LVL (Laminated Veneer Lumber) and other engineered wood products. Its technology offering covers the entire production process for veneer, plywood and LVL and special measurement equipment for sawn timber. As a supplier of mill-scale projects, Raute is a global market leader both in the plywood and LVL industries. Additionally, Raute's full-service concept includes technology services ranging from spare parts deliveries to regular maintenance and equipment modernizations. Raute's head office and

main production is located in Lahti, Finland. The company's other production plants are located in Kajaani, Finland, the Vancouver area of Canada, Changzhou, China, and in Pullman, WA, USA.

Raute aims to deliver optimal productivity for wood processing customers with its intelligent and high-tech solutions and service knowledge. We aim to maximize resource-efficiency with innovative and intelligent sollutions that support our customers' efficient use of energy and wood. Raute Group's net sales in 2023 were EUR 145.4 million. In 2023, the company had an average of 754 employees.

2 RESPONSIBLE BUSINESS CONDUCT

Raute wants to provide added value to all stakeholders and succeed through ethical and fair business conduct, seeking to gain a competitive advantage by adopting a proactive compliance management approach that goes beyond the minimum requirements set by laws and regulations. We uphold high ethical and sustainability standards throughout our value chain. Being a preferred partner creates stability for our whole value chain, which gives us greater confidence in longer-term planning. For example, in Lahti, we use Raute's Supplier Handbook to help mitigate risks and drive ethical practices in the supply chain, determining our minimum ESG and financial requirements that we expect suppliers to follow. Going forward, Raute will expand its Supplier Handbook to cover all operations.

Raute's Code of Conduct and Corporate Governance Statement guides the everyday activities of the company by clearly describing internal standards and ethical values. Acting sustainably is one of the four values that guide Raute's operations. The Code of Conduct covers areas including human rights, people and society, valuable products and services, reliable partnerships & responsible supply chains, ethical business conduct, safeguarding confidentiality & privacy and properties, openness and transparency and whistleblowing. We promote a healthy speak-up culture where all stakeholders can feel safe reporting ethical concerns. Multiple ways to raise concerns are offered, including an externally managed Whistleblowing

channel open to the company's employees as well as third parties, which enables anonymous reporting when allowed by local laws. All reports made are reviewed and investigated, as appropriate. There is a clear policy of no retaliation.

The main focus on ethical conduct during 2023 was updating the Code of Conduct and executing the online Code of Conduct training that is mandatory for all employees globally. 93% of our staff completed the training by the end of 2023. For more information related to sustainability topics can be found from the Annual Report, Board of Director's Report and Remuneration report.

3 ENVIRONMENTAL RESPONSIBILITY, PRODUCTS AND SERVICES

Raute aims to deliver sustainable products and service solutions for wood processing customers. One of Raute's ESG goals is to innovate advanced products and services for resource efficiency. This is done by enhancing positive ESG impacts through R&D and by maximizing the circularity impact. The company aims to maximize resource efficiency with innovative and intelligent solutions that enable circularity by providing customers with efficient, long lasting, repairable, and upgradable production solutions and services while maximizing yield and minimizing production waste.

There is an ever-growing global demand for clean technology in the wood processing industry. Clean technology means solutions that reduce negative environmental impacts i.e. through energy efficiency improvements and efficient use of resources. This global trend supports our long-term business, as we deliver resource-efficient solutions that enable a smarter use of renewable wood materials. Long-lasting wood-based products that are made from sustainably managed forests act as an effective carbon storage. An increase in the use of sustainably produced wood to replace non-renewable materials, for example in construction, transportation and consumer products, is an effective way of limiting global warming. Demand for new innovations in the wood processing industry will only grow in the future as attention increasingly turns to climate risks in the manufacturing and construction industries globally.



Operating principles and procedures

Raute wants to drive a resource efficient society with its innovative solutions. Raute provides intelligent novel designs of its hardware and software to support its customers' efficient use of all resources, including raw materials. It is estimated that over 80% of all product-related environmental impacts are determined during the design phase of a product. Therefore, in our product development, we focus on improving the energy efficiency of machinery, reducing the need of chemicals, maximizing the use of raw material and minimizing waste. Production lines are repairable and upgradable, designed for endurance and a long life span. All our future R&D initiatives will be evaluated through our ESG criteria to ensure that sustainability is embedded in Raute's innovation efforts.

Special attention is given to occupational safety during the engineering phase of production lines. Raute ensures that its products and services are safe to use as part of the delivery

implementation process. Pressure piping is manufactured and tested in compliance with module DI of the pressure equipment directive (PED). Raute offers its customers installation, installation supervision and commissioning services, as well as user training.

4 ENVIRONMENTAL RESPONSIBILITY, OWN OPERATIONS

One of Raute's ESG goals is striving for resource efficiency, especially in own operations. The main environmental aspects of manufacturing and assembly are related to effective material use, energy efficiency, waste management and the safe management of chemicals. Raute aims to actively mitigate the environmental impacts and risks of our own activities. For example in Lahti Raute strives to reduce needed resources, decrease production waste, develop energy efficiency and include environmental aspects in the design process.

Taking action to limit global warming is every company's basic responsibility, therefore driving climate action is one of Raute's ESG goals. This goal has two dimensions: enabling the manufacturing of end products that have a low carbon footprint and minimizing the company's own carbon footprint. The main actions behind reducing carbon emissions are energy efficient manufacturing, material efficiency, optimized logistics, providing energy efficient products and by using renewable energy. Our goal is to achieve carbon neutrality in our own operations by 2030 (scope 1 and scope 2).

Operating principles and procedures

Raute has assessed its environmental risks of its service and manufacturing sites in greater detail though the double materiality assessment in 2023. Raute sees that its main environmental risks relate to materials, energy use and emissions. Raute's main unit in Lahti has a systematic way of managing its operation through certified quality and environmental manage-

RAUTE IN WOOD PROCESSING VALUE CHAIN





ment systems 9001:2015 and ISO 14001:2015. Lahti site reviews its environmental aspects and risks annually and applies mitigation activities accordingly. The main environmental risks of manufacturing sites are related to waste management in plant areas and the safe management of chemicals. For example, risks related to chemical safety have been identified, and the situation is assessed and monitored regularly. Large volumes of chemicals are not stored at the plant, and waste is disposed of appropriately. Other Raute units abide by the same key principles of the environmental and quality management systems where applicable.

Outcomes

- The combined scope 1 & 2 emissions were 1227 tCO₂ eq for 2023. The emissions decreased by 3%.
- The combined emissions increased by 6% when compared to net sales. The increase was due to lower net sales in 2023 (-8%). The solar power plant at Lahti site continued to perform as expected and generated at best approximately one third of the electricity consumption on a sunny working day.
- Raute will begin Scope 3 emission reporting at the end of 2024.
- The global energy efficiency measured as kWh/work hour stayed at the same level at 2023 to 6.2 kWh/working hour due to lower amount of work hours performed. During past five years energy efficiency kWh/working hour has improved by 12%.
- In 2023 energy intensity of Raute's Global operations increased by 5% to 59.5 MWh per 1meur net sales due to lower net sales

5 SOCIAL AND EMPLOYEE-RELATED MATTERS

We invest in top-of-the-notch technology and professionals to deliver the best products and service on the market. One of Raute's six ESG goals is striving to attract and develop diverse talent and foster an inclusive and engaging workplace. This means that we seek to be an attractive, modern technology company with purpose, providing equal learning opportunities to current and future talents. For employee attraction, Raute for example participates in a Future talents program in Lahti region aiming to help students employment after graduation and to retain them in Lahti region.

Competent and committed personnel is Raute's most important asset. Preserving and developing expertise, as well as effectively managing personnel resources, are particularly crucial in a business where investment cycles strongly impact demand. Our more detailed ESG objectives supporting our strategy until 2028 focus on fostering a culture that promotes engagement, inclusiveness, and wellbeing, while also emphasizing our commitment to attracting a diverse pool of talent.

Promoting health and safety without compromise has been determined as one of Raute's ESG goals. We prioritize the health, safety and wellbeing of all individuals involved in our operations, including our employees, contractors, suppliers, and customers. Raute aims to ensure a safe working environment for its employees and contractors, both at its own facilities and during installation and commissioning work. This is secured by the right working methods and always striving for zero incidents. With the help of our products, solutions and services, our customers not only enhance safety but also improve the efficiency and productivity of their operations.

Work-related risks are managed by continuously developing occupational safety and by directing sufficient resources to acquiring safety equipment and training. We have defined our internal ways of working, and those abide globally. Raute's occupational safety administration is handled by people with safety development responsibilities. The task of the designated department-specific safety professionals is to observe and

develop occupational safety in their own area. This has resulted in good and important observations to develop safety and eliminate hazards and it has made it possible to immediately address near misses. Preventive measures include an early intervention model and analysis of near-miss situations. Every accident and reported near-miss situation is analyzed and corrective measures are taken based on the analysis.

Outcomes

- Employee engagement is monitored regularly through personnel surveys. Last survey was conducted in autumn 2022, and the next follows in 2024.
- We started a safety development program supported by an external partner. Safety personnel survey received 60% response rate among our employees and 32% response rate among sub-contractors. Site assessment took place at Lahti, and the action planning based on findings continue in 2024.
- Work-related accidents (LTIF) and the LTIF rate for 2023
 was 7.9 (LTIF 2022: 6.2). Lost Time Injury Frequency (LTIF)
 means the number of absences resulting from work-related accidents lasting at least one day for every million
 working hours. There were 11 (2022: 9) accidents leading to
 at least one day of absence from work.

6 HUMAN RIGHTS, ANTI-CORRUPTION AND BRIBERY PREVENTION

Raute supports and respects the principles of the UN's Universal Declaration of Human Rights and recognizes the fundamental rights at work as defined by the International Labor Organization (ILO), which include the freedom of association, the right to collective bargaining, the abolition of forced labor, and equal opportunities and treatment of employees. Suppliers and subcontractors are required to conduct their business using similar principles. Risks related to supply chains are managed by means of supplier audits and monitoring. In 2023, no breaches related to the respect of human rights were detected in the company or its supply chain. In 2023, the share of employees



who had successfully completed an online course on the Code of Conduct that also covers human rights issues was 93 percent.

Compliance with laws, regulations, and ethical conduct lies at the core of our business. Our Code of Conduct covers our strict principles regarding anti-corruption. Raute has zero tolerance for corruption, bribery and money laundering and demands the same ethical operating practices from its supply chain. The risk of corruption, bribery and money laundering is controlled by monitoring compliance with the company's Code of Conduct and through relevant training. The risk of fraud is managed through continuous monitoring and by developing the company's systems and procedures. Multiple ways to raise concerns are offered, including an externally managed Whistleblowing channel open to the company's employees as well as third parties, which enables anonymous reporting when allowed by local laws. All reports made are reviewed and investigated, as appropriate. In 2023, no breaches related to corruption, bribery or money laundering were detected in the company. During the Code of Conduct training also anti-bribery and corruption matters were covered.

7 DISCLOSURE ACCORDING TO EU TAXONOMY REGULATION 2023

According to the EU Taxonomy regulation, companies in scope of the Non-Financial reporting requirements are subject to report on the proportion of Taxonomy-eligible and aligned economic activities. In this section Raute discloses information according to Regulation (EU) 2020/852 well as by Delegated Regulation (EU) 2023/2486 published in 2023 containing four new environmental objectives and the descriptions of taxonomy eligible activities. We have identified economic activities that fit the new environmental objectives. Companies are to report only Taxonomy-eligibility for 2023 related to these four new objectives, but from 2024 onwards both taxonomy eligibility and alignment will be required for all established economic activities and will be consolidated as part of Raute 's CSRD report.

Objectives 1 and 2: Climate change mitigation and adaptation

Economic activities with the most significant potential to make substantial contributions to climate change mitigation

and adaptation have been included within the scope of the Climate Delegated Act. Supplying wood processing equipment is not included in the scope of EU taxonomy Annex I, climate mitigation and adaptation activities, as it is not among the most high-emitting industries, therefore Raute 's products do not fall within the definition of objectives I and 2. We also see that our offering and their energy efficiency solutions do not fall under the definition of activity 3.6 "Manufacture of other low-carbon technologies". As Taxonomy eligible and aligned turnover include only revenue from activities that are included in the taxonomy, Raute has no revenue to disclose for this objective.

Objective 4: Transition to a circular economy

With its solutions, Raute can enable a substantial contribution towards transitioning to circular economy with its Taxonomyeligible economic activities under Article 13(2) of Regulation (EU) 2020/852. The taxonomy-eligibility activities include extending the life span of our products with our service models such as modernizations and upgrades, software solutions that aim to optimize energy consumption and waste minimization and ways to maintain equipment. Raute also offers, by request, re-sale and refurbishment services for customers. Raute strives to maximize resource efficiency with innovative and intelligent solutions that support our customers' efficient consumption of energy and wood. We enable circularity by providing customers with efficient, long lasting, repairable, and modernizable production solutions and services that save energy while maximizing yield and minimizing production waste. Raute production lines are designed for this disassembly and can be reused and recycled.

CF 4.1.a Provision of IT/OT data-driven solutions:

For this economic activity we include Raute 's Analyzers business as it enables maximized resource efficiency and end-product quality, optimizing energy consumption and waste minimization making the activity fit the description and its turnover reported as Taxonomy-eligible. Activity 4.1 a includes the turnover from manufacturing equipment capable to analyze and process data from the production line.

CE 4.1.f Provision of IT/OT data-driven solutions:

For this economic activity we include Raute's MillSIGHTS software that is used for tracking production line efficiency.

Raute offers MillSIGHTS software for data capturing which can be used for remote monitoring, condition monitoring, and quality control making the activity fit the description and its turnover reported as Taxonomy-eligible.

CE 5.1. Repair, refurbishment, and remanufacturing:

This entails planned repairs and consultation services modernisations and upgrades for existing equipment. Raute provides modernizations (larger upgrades that lead to extended life span for the whole line/ part of the machine) for Raute's own products and also for other brands fitting the description and its turnover reported as Taxonomy-eligible.

CE 5.2. Sale of spare parts:

Even though supplying wood processing equipment is not included in the NACE code, we see by providing spare parts we help extend the life span and improve overall efficiency, making this economic activity reported as Taxonomy-eligible

Eligibility of revenue to external customers was evaluated using (EU) 2020/852 Annex II as well as by Delegated Regulation (EU) 2023/2486 technical screening criteria on the above solutions and services. The calculation of the revenue percentage of taxonomy-eligible activities is based on extending the life span of our products and software solutions that aim to optimize energy consumption and waste minimization. Taxonomy-eligible services represent 39.8 percent of Raute's revenue. To avoid double counting of turnover, Raute has allocated analyzer products to Provision of IT/OT data-driven solutions. This decreases the amount of Repair, refurbishment and remanufacturing, as some of the Analyzer projects are also modernizations which prolong the product life cycle.

Capex and Opex

CapEx and the specifically defined categories of OpEx described in the Taxonomy Regulation are reported at company level.

OPEX: We did not identify any turnover-related or standalone Taxonomy-eligible operational expenditure. Total operational expenditure includes research and development costs, in addition to cost related to maintenance and repair of the facilities and



buildings, as well as short-term lease expenses. These activities include, for example, building renovation and development projects that advance our taxonomy eligible solutions.

CAPEX: We did not identify any category ${\sf A}$ or ${\sf B}$ related capital expenditure.

8 KEY NON-FINANCIAL FIGURES

Key non-financial figures monitored at Raute for 2023 and the comparison year 2022 are presented in the tables on the following pages for the entire Group, unless stated otherwise.

The data presented in the key figure tables has not been verified by a third party.

Lahti, February 22, 2024

Raute Corporation Board of Directors



Number of personnel 31.12	2023	2022	2021	S5. Employment contract types	2023	2022	202
Finland	507	532	547	Work time			
North America				Full time	99 %	98 %	98 %
	145	123	121	Part time			
China	61	80	79 		1%	2 %	2 %
Other countries	41	43	55	Contract			
Total	754	778	802	Permanent _	99 %	99 %	93 %
Personnel, effective, on average	749	774	780	Temporary	1%	1 %	7 %
Health and safety							
Lost time injury frequency per				S3. Employee turnover ratio	2023	2022	202
million work hours	2023	2022	2021	Incoming employees	16 %	19 %	17 %
		7.0	70	Outgoing employees	17 %	25 %	9 %
Raute Finland	7.8	3,0	7,0				
Raute Finland Raute total	7.8 7.9	6,2	9,0	Average employee turnover	17 %	22 %	13 9
	7.9	,	,		17 % 2023	22 % 2022	
Raute total Number of workplace injuries which lead to abseone day / total work hours * 1000000	7.9 ence of at least	6,2	9,0	Average employee turnover			13 % 2021 16 %
Raute total Number of workplace injuries which lead to abset	7.9	,	,	Average employee turnover Permanent staff age structure	2023	2022	202 1
Raute total Number of workplace injuries which lead to abseone day / total work hours * 1000000	7.9 ence of at least	6,2	9,0	Average employee turnover Permanent staff age structure <30 years	2023 18 %	2022 19 %	202 1 16 % 30 %
Number of workplace injuries which lead to abse one day / total work hours * 1000000	7.9 ence of at least	6,2	9,0	Average employee turnover Permanent staff age structure <30 years 31-40 years	2023 18 % 28 %	2022 19 % 29 %	2021 16 % 30 % 25 %
Raute total Number of workplace injuries which lead to abse one day / total work hours * 1000000 S7. Fatalities Raute employees	7.9 ence of at least 2023	6,2 2022	9,0 2021	Average employee turnover Permanent staff age structure <30 years 31-40 years 41-50 years	2023 18 % 28 % 24 %	2022 19 % 29 % 23 %	2021 16 % 30 % 25 % 22 %
Raute total Number of workplace injuries which lead to abse one day / total work hours * 1000000 S7. Fatalities Raute employees	7.9 ence of at least 2023	6,2 2022	9,0 2021	Average employee turnover Permanent staff age structure <30 years 31-40 years 41-50 years 51-60 years > 60 years	2023 18 % 28 % 24 % 22 %	2022 19 % 29 % 23 % 21 %	2021
Raute total Number of workplace injuries which lead to absert one day / total work hours * 1000000 S7. Fatalities Raute employees Contractors S4. Proportion of female	7.9 ence of at least 2023 0 0	6,2 2022 0	9,0 2021 1 0	Average employee turnover Permanent staff age structure <30 years 31-40 years 41-50 years 51-60 years	2023 18 % 28 % 24 % 22 %	2022 19 % 29 % 23 % 21 %	2021 16 % 30 % 25 % 22 % 7 %
Number of workplace injuries which lead to abso one day / total work hours * 1000000 S7. Fatalities Raute employees Contractors S4. Proportion of female employees of permanent staff	7.9 ence of at least 2023 0 0 2023	2022 O O	9,0 2021 1 0	Average employee turnover Permanent staff age structure <30 years 31-40 years 41-50 years 51-60 years > 60 years Permanent staff education background	2023 18 % 28 % 24 % 22 % 8 %	2022 19 % 29 % 23 % 21 % 8 %	202° 16 % 30 % 25 % 22 % 7 %
Number of workplace injuries which lead to abserve one day / total work hours * 1000000 S7. Fatalities Raute employees Contractors S4. Proportion of female employees of permanent staff Executive management Management	7.9 ence of at least 2023 0 0 2023 14 %	6,2 2022 0 0	9,0 2021 1 0 2021 11 %	Average employee turnover Permanent staff age structure <30 years 31-40 years 41-50 years 51-60 years > 60 years Permanent staff education background Basic education	2023 18 % 28 % 24 % 22 % 8 %	2022 19 % 29 % 23 % 21 % 8 % 2022	202 ² 16 % 30 % 25 % 22 % 7 % 202 ²
Number of workplace injuries which lead to absert one day / total work hours * 1000000 S7. Fatalities Raute employees Contractors S4. Proportion of female employees of permanent staff Executive management	7.9 ence of at least 2023 0 0 2023 14 % 12 %	2022 0 0 2022 20 % 10 %	9,0 2021 1 0 2021 11 % 10 %	Average employee turnover Permanent staff age structure <30 years 31-40 years 41-50 years 51-60 years > 60 years Permanent staff education background	2023 18 % 28 % 24 % 22 % 8 %	2022 19 % 29 % 23 % 21 % 8 %	2021 16 % 30 % 25 % 22 %



ENVIRONMENTAL DATA 2023				
Energy*	2023	2022	2021	Waste, tons (only fi
Total energy consumption, MWh	8 648	9 004	9 045	Finland sites)
Fuels (Scope 1)	1 752	1 922	1 480	Metal chip and scrap
Electricity and district heat (Scope 2)	6 896	7 082	7 565	Cardboad and pape
				Wood waste
Energy consumption per work hour	2023	2022	2021	Energy waste
kWh/hour*	6.2	6.2	6.3	Hazardous waste
Change from 2022, %	0.4 %	-1 %	-4 %	Other waste types
				Total amount of was
Emissions*	2023	2022	2021	Total amount of was
Total emissions (Scope 1-2), tCO ₂ e	1 227	1 259	1344	recycled metal
Direct emissions (Scope 1), tCO₂e	365	395	311	Waste intensity t/ME company net sales)
Indirect emissions from electricity and district heat(Scope 2), tCO ₂ e	862	864	1034	Waste index, Chang
				Water
Carbon intensity tCO₂e/MEUR	2023	2022	2021	**atel
Scope 1-2 emissions tCO₂e/ sales MEUR	8.4	8.0	9.5	Water consumption

^{*}Refers to GHG-Protocol Scope 1-2 energy consumption and respective emissions. Scope 1 emissions cover fuels used in own operations. Scope 2 covers electricity and district heat consumed in own operations. Does not include energy included in rental agreements or small rented offices.

Waste, tons (only from Raute Finland sites)	2023	2022	2021
Metal chip and scrap	354	241	504
Cardboad and paper	9	13	12
Wood waste	142	268	252
Energy waste	27	35	37
Hazardous waste	59	42	42
Other waste types	22	18	28
Total amount of waste	612	617	876
Total amount of waste without recycled metal	259	376	372
Waste intensity t/MEUR (Total Parent company net sales)	2.4	2.9	3.2
Waste index, Change, %	-19 %	-7 %	-5 %
Water	2023	2022	2021
Water consumption, m3	6 266	4 647	6 277

Water	2023	2022	2021
Water consumption, m3	6 266	4 647	6 277
Litres per work day / person	36.0	24.0	32.2
Change, %	50 %	-25 %	-20 %



PROPORTION OF TURNOVER FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ELIGIBLE AND ALIGNED ECONOMIC ACTIVITIES

				Sul	bstanti	al cont	ontribution criteria					DNSH-c	riteria						
	le	urnover	Proportion of turnover, year N	Climate change mitigation	Climate change adaptation	ter	Pollution	cular Economy	Biodiversity	Climate change mitigation	Climate change adaptation	ter	Pollution	Circular Economy	Biodiversity	Minimum safeguards	Proportion of taxonomy aligned (A.1) or eligible (A.2) turnover, year N-1	Category enabling activity	Category transitional activity
Economic activites	Code	Ţ	Pro	<u>:</u>	<u>:</u>	Wate	Pol	Circ	Bio	<u>ci</u>	ij	Wa	Pol	Ċ	Bio	Σ	Pro	Cat	Cat
	M	IEUR	%	Y;N;N/ `	Y;N;N/ `	Y;N;N/	Y;N;N/	Y;N;N/ `	Y;N;N/ EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	т
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (taxonomy-aligned)																			
Manufacture of other low carbon technologies (CCM 3.6	Ο	0,0%	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL										N/E
A.1 Environmentally sustainable activities (taxonomy-aligned)		0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL			N/E
Of which Enabling		0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL			
Of which Transitional		0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL			
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Provision of IT/OT data-driven solutions	CE 4.1	18,6	12,8%	N/EL	N/EL	N/EL	N/EL	EL	N/EL										
Repair, refurbishment and remanufacturing	CE 5.1	16,3	11,2%	N/EL	N/EL	N/EL	N/EL		N/EL										
Sale of spare parts	CE 5.2	22,7	15,6%	N/EL	N/EL	N/EL	N/EL		N/EL										
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		57.6	39.6%	0,0%	0,0%	0,0%	0,0%	100 %	0.0%										
A. Turnover of Taxonomy eligible activities (A.1 + A.2)			39.6%		0.0%	0,0%		100 %	0.0%										
B. TAXONOMY-NON ELIGIBLE ACTIVITIES		,-	,0	-,0,0	-,0/0	-,0,0	-,0,0	3 , 3	-,0/0										
Turnover of Taxonomy-non-eligible activities		87,8	60,4%																
Total			100,0%																

EL = Eligible; N/EL = Non-eligible / Taxonomy non-eligible activity for the relevant environmental objective

Total turnover as per Raute group reported figures. Raute 's principles for defining turnover and capital expenditure can be found in Notes 1, 6, 11, 12 and 13 of the Financial Statements.



PROPORTION OF CAPEX FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ELIGIBLE AND ALIGNED ECONOMIC ACTIVITIES

															1				
				Su	ubstant	ial con	tributio	n crite	ria		D	NSH-cr	iteria						
Economic activites	Code	Turnover	Proportion of turnover, year N	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum safeguards	Proportion of taxonomy aligned (A.1) or eligible (A.2) turnover, year N-1	Category enabling activity	
	M	IEUR	%	Y;N;N/ EL	Y;N;N/ EL	Y;N;N/ EL	Y;N;N/ EL	Y;N;N/ EL	Y;N;N/ EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	Е	
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (taxonomy-aligned)																			
A.1 Capex of environmentally sustainable activities (taxonomyaligned)																			
Of which Enabling																			
Of which Transitional																			
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)					_				/ VEI.										

EL; N/ EL; N/ EL; N/ EL; N/ EL; N/ KEL; EL EL EL EL EL E/KEL

		,·
A.2 Capex of taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)	0 0%	
B. TAXONOMY-NON ELIGIBLE ACTIVITIES		
Capex of Taxonomy-non-eligible activities	4,5 100 %	
Total (A + B)	4,5 100 %	

EL = Eligible; N/EL = Non-eligible / Taxonomy non-eligible activity for the relevant environmental objective

Total turnover as per Raute group reported figures. Raute 's principles for defining turnover and capital expenditure can be found in Notes 1, 6, 11, 12 and 13 of the Financial Statements.



PROPORTION OF OPEX FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ELIGIBLE AND ALIGNED ECONOMIC ACTIVITIES

				Substantial contribution criteria				DNSH-criteria											
Substant				bstanti	ial cont	ributio	n criter	ıa	DNSH-Criteria										
Economic activites	Code	Turnover	Proportion of turnover, year N	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum safeguards	Proportion of taxonomy aligned (A.1) or eligible (A.2) turnover, year N-1	Category enabling activity	Category transitional activity
		MEUR	%	Y;N;N/ EL	Y;N;N/ EL	Y;N;N/ EL	Y;N;N/ EL	Y;N;N/ EL	Y;N;N/ EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	Е	т
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (taxonomy-aligned)																			
A.1 Opex of environmentally sustainable activities (taxonomyaligned)																			
Of which Enabling																			
Of which Transitional																			
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL		EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
A.2 Opex of taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)		0	0 %	<u> </u>															
Total (A. 1 + A.2)		0	0 %																
B. TAXONOMY-NON ELIGIBLE ACTIVITIES																			
Opex of Taxonomy-non-eligible activities		5,7	100 %																
Total		5,7	100 %	5															

EL = Eligible; N/EL = Non-eligible / Taxonomy non-eligible activity for the relevant environmental objective

Total turnover as per Raute group reported figures. Raute 's principles for defining turnover and capital expenditure can be found in Notes 1, 6, 11, 12 and 13 of the Financial Statements.



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