



Sustainability Statement 2025

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Contents

Sustainability Statement 2025	2
ESRS 2 - General Information	3
ESRS Content Index	21
Data Points that Derive from Other EU Legislation	23
Environmental Information	29
EU Taxonomy	30
ESRS E1 - Climate	36
ESRS E5 – Resource Use and Circular Economy	48
Social Information	53
ESRS S1 – Own Workforce	54
ESRS S2 –Workers in the Value Chain	61
ESRS S4 – Consumers and End-Users	64
Governance Information	67
ESRS G1 – Governance Information	68

ESRS 2 - General Information

Basis for Preparation

General Basis for Preparation of the Sustainability Statements (BP-1)

The reporting period of Bittium's Group Sustainability Report (hereinafter referred to as the "Sustainability Report") coincides with the financial period 1 January–31 December 2025 and has been prepared on the same consolidation basis as the financial statements. The Sustainability Report has been prepared in accordance with Chapter 7 of the Accounting Act (1336/1997). The reporting covers the operations of the entire Group and its subsidiaries and suppliers of goods or services that are essential to Bittium's operations. The reporting includes, in essential parts, information on the impacts, risks and opportunities arising upstream and downstream of the value chain. The beginning and end of the value chain include both direct and indirect suppliers.

In section E5-5, Bittium has used the option to exclude information related to classified and sensitive information about the company's products. Otherwise, Bittium has not exercised the option to exclude information related to intellectual property, know-how or innovation results, ongoing development or matters under negotiation.

Disclosures in Relation to Specific Circumstances (BP-2)

This sustainability report is Bittium's second sustainability report prepared in accordance with ESRS standards, and for quantitative information, comparative data for 2024 is presented in parentheses after each chapter. Bittium follows the ESRS 1 definitions of short, medium and long term in its reporting: short term is less than 1 year, medium term is 1–5 years and long term is more than 5 years. A transitional provision has been used to describe the expected financial impacts of all subject-specific standards.

Regarding the disclosure requirements of the S2 and S4 standards, it has been decided to utilize the transitional provision and report in 2025 in accordance with the minimum disclosure requirements in accordance with Appendix C of ESRS 1. Information related to the use of the transitional provision is provided under the subject-specific standards.

The reporting of the S2 and S4 standards described information on operating principles, objectives, actions and indicators in accordance with the minimum information requirements for 2025.

The metrics in this sustainability report have been verified solely by the sustainability report assurance service provider in accordance with the sustainability report assurance statement, and no other external parties have been used.

Changes in the preparation and presentation of sustainability information:

Bittium has implemented a new emissions calculation tool and developed its calculation process during 2025. Different emission factors have been used for some categories, and the calculation method and data have been refined. As a result, some of the scope 3 categories (3.8 Leased assets upstream of the production chain and 3.11 Use of sold products) have been recalculated also for 2023 and 2024. Category 3.12 End-of-life treatment of sold products has been found to be immaterial, so it will no longer be reported for 2025. Otherwise, no significant uncertainties have been identified in the reporting process.

The calculation method for the S2 supplier audit metric has been refined so that the metric is the cumulative share of audited suppliers out of all critical suppliers in the audit scope. For more information, see S2.

The NPS target reported in section S4 has been increased, with the new target being >50 by 2030 (target reported in 2024 >45). The security training target has been changed, with the target being 100% of personnel to have received security training by 2030 (target reported in 2024 was 100% by 2025).

The target for Anti-corruption and Code of Conduct training reported in section G1 has been changed, and the target is that 100% of personnel will have received the training by 2030 (the target reported in 2024 was 95% by 2025 and 100% by 2026).

Reporting errors related to previous periods:

An error has been detected in the data reported on the coverage of training in risk functions in section G1-3. For more information, see section G1.

Transitional provisions used

ESRS-standards	Disclosure requirement	Basis for the transitional provision
ESRS 2	SMB-1 40 (b) and (c) (Strategy, business model and value chain)	ESRS 1 Appendix C: List of disclosure requirements to be phased in
ESRS 2	SMB-3 48 (e) (Material impacts, risks and opportunities and their interaction with the strategy and business model)	ESRS 1 Appendix C: List of disclosure requirements to be phased in
ESRS E1	E1-9 (Anticipated financial effects from material physical and transition risks and potential climate-related opportunities)	ESRS 1 Appendix C: List of disclosure requirements to be phased in
ESRS E5	E5-6 (Anticipated economic impacts of impacts, risks and opportunities related to resource use and the circular economy)	ESRS 1 Appendix C: List of disclosure requirements to be phased in
ESRS S2	All disclosure requirements	ESRS 1 Appendix C: List of disclosure requirements to be phased in (exception for average number of employees (750))
ESRS S4	All disclosure requirements	ESRS 1 Appendix C: List of disclosure requirements to be phased in (exception for average number of employees (750))

Governance

The Role of the Administrative, Management and Supervisory Bodies (GOV-1, G1 GOV-1)

Board of Directors and Audit Committee

The Board of Directors is responsible for the administration of the Group and the proper organization of its operations. The members of the Board of Directors are elected annually at the Annual General Meeting. The Group's Board of Directors had six members in the financial year ending 31 December 2025. The Board of Directors assesses the independence of its members annually. At the end of 2025, 83% (83%) of the Board members were independent of the Company and 100% of its significant shareholders. Of the members, Raimo Jyväsjärvi was non-independent of the Company due to his previous position as an advisor to the Company.

At the end of 2025, 83% (83%) of the Board members were men and 17% (17%) were women. There were 5 (5) men and 1 (1) women. The Board's self-assessment discussions assessed that the Board members are sufficiently diverse in terms of expertise, background, age and gender to be able to effectively support and develop Bittium's business as a whole. The diversity of the Board is strengthened by the age and gender distribution of its members, as well as their experience in an international operating environment and different cultures. Bittium's goal is to have both genders represented on the Board.

The Board of Directors has approved the principles of internal control, risk management and internal audit applied in the Group. The CEO, CFO and General Counsel also participate in the Board meetings. Other management of the company participates when necessary or at the invitation of the Board.

Bittium's Board of Directors appoints the Chairman and members of the Audit Committee. At least one member of the committee must have expertise in accounting or auditing.

In 2025, the Audit Committee had 3 members. The members were independent of both the company and its significant shareholders, and had long-term experience in business management. In addition to the members of the Committee, its meetings are regularly attended by the company's CEO, CFO, General Counsel, who serves as the committee's secretary, and optionally the company's auditors.

Sustainability Management at Bittium



The Board of Directors and the Audit Committee review and approve sustainability-related topics, commitments and targets annually. In 2025, the Audit Committee's focus areas were the development of sustainability reporting and the treasury forecasting process. The Audit Committee monitors the implementation of the strategy and compliance with sustainability requirements and makes proposals to the Board of Directors for approval. The terms of reference of the management bodies or the Board's mandates do not specify how each management body's responsibility for impacts, risks and opportunities is taken into account.

The members of Bittium's Board of Directors and Audit Committee are not employees of the company.

CEO and Management Group

The CEO is in charge of operational management in accordance with the Finnish Limited Liability Companies Act, the Articles of Association and the instructions and orders issued by the Board of Directors. The CEO is responsible for the preparation of Board meetings, the implementation of the Board's decisions, the legality of accounting and the reliability of asset management. The CEO is responsible for preparing strategy, long-term plans, investments, corporate restructurings and acquisitions, and financing, and for making decisions related to them, to the extent that the decision-making power does not lie with the Board of Directors. The CEO is supported by the Management Group.

Bittium's Management Group is responsible for evaluating and approving the principles, commitments and targets related to sustainability. The management team is responsible for implementing the plans, commitments and targets and for including sustainability topics and corporate responsibility in the company's strategy. The management team monitors the implementation of the commitments and targets on a monthly basis.

With the exception of the CEO, the members of Bittium's Management Group are employees of the company.

Sustainability Working Group

Bittium has a separate responsibility working group that develops, monitors and evaluates key responsibility metrics and the achievement of set goals. The working group participates in the management and mapping of sustainability risks and the Group's sustainability reporting.

The Sustainability Working Group is led by the Group's Vice President; Communications and Sustainability. The group consists of six (6) members, the CEO, Vice President Communications and Sustainability, Chief Legal Officer, Chief Financial Officer, Director Human Resources and Chief Quality and Research Officer. The Sustainability Working Group meets regularly.

The Sustainability Working Group reports on its activities to the Management Group and the Audit Committee, which oversees the activities of the responsibility working group.

Expertise with Regard to Sustainability Matters

The expertise of the Board and Management Group members in good governance and sustainability is mainly based on their previous work experience in different companies and training. Some of the Board members have training in, for example, business management, value chain management, financial management and board membership, which promote good governance.

The members of the Board of Directors and the Management Group have developed their expertise in training and events, such as Bittium's internal anti-corruption and bribery training and training and seminars related to ESRS standards and the CSRD directive.

In regular Sustainability reviews, the Board of Directors and the Audit Committee, together with the CEO and the Chief Communications and Sustainability Officer, have discussed ensuring sufficient expertise in sustainability issues that are essential to the company and have strengthened expertise where necessary.



Information Provided to and Sustainability Matters Addressed by the Undertaking's Administrative, Management and Supervisory Bodies (GOV-2)

Bittium's Management Group discusses sustainability issues regularly. Sustainability targets are set annually, and their implementation and performance are monitored in the annual management review. The management team is also responsible for implementing sustainability plans and measures into daily business operations.

The Audit Committee of Bittium's Board of Directors discusses sustainability issues regularly and whenever necessary. The Audit Committee oversees the Group's sustainability reporting, its process and verification.

Bittium's Board of Directors discusses sustainability issues based on proposals from the Management Team and annually approves the Group's sustainability report.

In 2025, Bittium's Sustainability Working Group has reported to the administrative, management and supervisory bodies on the material impacts, risks and opportunities according to sustainability reporting as part of the dual materiality assessment.

Bittium's due diligence process has been described in accordance with the OECD, and the creation of operating principles, actions, metrics and targets for its handling will continue in 2026. Bittium will report on the results and

effectiveness of the process to the administrative, management and supervisory bodies starting in 2026.

The impacts, risks and opportunities described in this sustainability report have been taken into account in the strategy updated during 2025, as well as in decisions regarding major transactions and when monitoring the risk management process.

A list of material impacts, risks and opportunities that have been addressed by the administrative, management and supervisory bodies or their relevant committees during the reporting period.

Impacts, Risks and Opportunities	Matters Addressed by the Administrative, Management and Supervisory Bodies
E1: Switching our own facilities to renewable energy and improving energy efficiency through ecological product design will reduce Bittium's carbon footprint.	Introduction of a new emissions calculation tool and development of the emissions calculation process.
E1: The growing demand for green transition-supporting and energy-efficient products and solutions will contribute to reducing product emissions during use and reduce customers' emissions.	Progress and development of the transition plan. Measuring and reporting product-specific emissions in the future.
E1: The growing number of regulations and rules increases the need for resources for monitoring, interpretation, implementing changes and reporting.	Monitoring the adequacy of resources and sufficient expertise for sustainability reporting.
E5: If competitors had more responsible products through agile and sustainable design, it could lead to Bittium losing market share to competitors, which could negatively affect the development of revenue.	An overview of the sustainability reporting of market players in different industries.
S1: Job satisfaction among your own personnel improves the employer image, employee availability, retention, motivation, and affects the customer experience.	Monitoring employee satisfaction.
S2: Potential human rights violations in Bittium's value chain could cause significant reputational damage and negative financial consequences for Bittium.	Approval of 2026 sustainability targets. Human Rights Impact Assessment as part of the annual plan.
S4: The possible poor quality of products and services can affect the perceptions of customers and stakeholders and thus their willingness to purchase.	Approval of planned actions based on customer feedback.
S4: The increase in information security threats and the tightening security climate are increasing the demand for information security products, which creates significant business opportunities for Bittium across all business operations.	Investment decision, partnership agreement and launch of a new security phone.
S4: Possible shortcomings in the information security of our own operations or products can cause significant reputational damage and negative financial consequences for Bittium.	Regular monitoring of information security and data protection issues. Assessment of the company's resilience and topics related to the implementation of the requirements of the NIS2 directive.
S4: Bittium's healthcare technology products improve people's health.	Strengthening the strategy and refining the focus of the Medical business segment. Selection of a new head of the business segment.
G1: Political decisions and policies made as a result of the geopolitical climate and changes affect the demand for Bittium's products and services.	Discussion on the possibilities of political influence for business development.

Integration of Sustainability-Related Performance in Incentive Schemes (GOV-3)

Bittium's remuneration policy principles guide the Group's incentive structure and earning criteria. Bittium's remuneration is designed to align the interests of employees and shareholders and to support the Group's performance-based remuneration. The purpose of Bittium's incentive programs is to support the implementation of the Group's strategy and long-term sustainable growth, as well as to promote shareholder value growth.

Bittium's remuneration policy does not include incentive and remuneration systems related to sustainability issues for members of the administrative, management and supervisory bodies. Climate-related aspects are not taken into account in the remuneration of Bittium's administrative, management or supervisory bodies.

Statement on Due Diligence Process (GOV-4)

An overview of the information on the due diligence process provided in Bittium's sustainability statement:

Core Elements of Due Diligence	Items in the Sustainability Report
Embedding due diligence in governance, strategy and business model	ESRS2 GOV-2, ESRS2 SBM-3
Engaging with affected stakeholders in all key steps of the due diligence	ESRS2 GOV-2, ESRS2 SBM-2, ESRS2 IRO-1, ESRS2 MDR-P (topical ESRS: reflecting the different stages and purposes of stakeholder engagement throughout the due diligence process)
Identifying and assessing adverse impacts	ESRS2 IRO-1, ESRS SBM-3
Taking actions to address those adverse impacts	ESRS2 MDR-A (topical ESRS: reflecting the range of actions, including transition plans, through which impacts are addressed)
Tracking and communicating the effectiveness of these efforts	ESRS MRD-M, ESRS MDR-T and topical ESRS regarding metrics and targets

Risk Management and Internal Controls over Sustainability Reporting (GOV-5)

The goal of risk management is to safeguard the company's performance and ensure business continuity by implementing risk management cost-effectively and systematically in different business segments and support functions. Risk management is part of Bittium's strategic and operational planning, daily decision-making process and internal control system. In risk management, business objectives, risks and risk management measures form a coherent whole.

The company follows a policy approved by the company's Board of Directors for managing risks. Risk management covers all activities related to setting objectives, identifying, measuring, assessing, processing, reporting, monitoring, controlling and responding to risks.

Risks are assessed based on severity and probability, from which an overall risk level is calculated. Severity is given greater weight in the assessment than probability. In addition, the risks are defined over time and their financial impact is assessed.

Since 2024, the risk management assessment has also taken into account criteria for identifying potential risks related to the environment, human rights and good governance. Bittium's Sustainability Working Group develops, monitors and evaluates key sustainability metrics and the achievement of set goals. The working group is also responsible for mapping and managing the Group's sustainability risks and tasks related to the Group's responsibility reporting.

Risks identified in the sustainability reporting process included resource adequacy, schedule, and sufficient expertise related to compliance. To ensure the availability of high-quality sustainability information within a tight schedule, the company has implemented tools to facilitate data collection and ensure data quality. Responsibilities related to managing impacts, risks, and opportunities have been distributed to appropriate parties within the organization, which increased the number of people participating in reporting and reduced the workload. The company coordinates and monitors data collection and its implementation regularly in working groups. Risks related to reporting have been reported to the Audit Committee and the Board of Directors according to the annual calendar.

The key objectives and requirements of responsible operations, good corporate governance, and internal control and risk management are defined in the operating principles separately approved by the Board of Directors and in the internal control framework, which includes the instructions, guidelines, and principles for internal control and risk management.

Compliance is addressed at all levels of the organization to ensure that applicable laws, regulations, internal guidelines and ethical values are followed. Management and business units are responsible for monitoring the development of legislation and other regulations in their respective areas and communicating changes to the organization. Members of the Management group are responsible for organizing appropriate monitoring and compliance training in their units. The Company's General Counsel coordinates the appropriateness and compliance of compliance.

Strategy and Business Model

Strategy, Business Model and Value Chain (SBM-1)

Bittium updated its long-term financial targets in September 2025 and clarified the focus areas of its strategy. The company has three business segments: Medical, which focuses on biosignal measurement and remote monitoring; Defense & Security, which provides products and services to the defense and government markets; and Engineering Services, which provides product development services. In addition to the business segments, the company has corporate functions, which include corporate administration, strategic projects and stock exchange listing-related functions, and the leasing of corporate premises. In addition, corporate functions provide common services to the business segments that are appropriate to be managed centrally.

The Medical business segment's customers include healthcare professionals, hospitals, health centers and service providers, to whom Bittium offers healthcare products and services for measuring biosignals in the areas of cardiology, neurology and sleep apnea testing. The products and services are offered globally, taking into account the regulatory approval processes for medical devices in each country.

The Engineering Services business segment provides customers with product design, development and maintenance services. The business solutions offered by product development customers include end-user products and complete solutions. The services sold can be divided mainly into the following categories: IoT and wireless data transmission, healthcare services, and mobile devices and systems. Bittium's customers are mainly in Europe and North America. The customer portfolio has expanded in 2025 with new customers, including in the defense industry.

The Defence & Security business segment's customers include the armed forces of various countries, government and public authorities, and private mobile network providers. Products and services are offered globally. In 2025, Bittium launched lifecycle services as part of its tactical communications product portfolio and the new, next-generation secure Bittium Tough Mobile 3 phone. Products and systems, as well as the tactical data transmission networks they form, are managed by Bittium's software products. In addition, Bittium sells various accessories that support the use of its products and systems. The services sold include software and hardware development, product lifecycle services, i.e. maintenance and

service to support the use of Bittium's products and systems, and expert expertise for various research and development projects.

At the end of 2025, Bittium employed a total of 528 (511) people in Finland, Germany, the United Kingdom and the United States. 99% (99%) of the company's employees work in Finland. The majority of the personnel are product development engineers. More information about the personnel can be found in section S1 of the sustainability report. Bittium's operations have an impact on many different stakeholders, the most important of which are investors and shareholders, customers in both the public and private sectors, personnel, partners and other suppliers, and authorities.

Bittium's products are designed to be long-lasting, repairable and recyclable, which aims to improve material and energy efficiency. For example, many defense industry products must be guaranteed to have operational and delivery reliability, as well as maintenance and upgrade services for decades to come. Material circulation occurs, for example, from repairs or returns related to the product's life cycle, in which case the product's information security risks must also be taken into account. Bittium disassembles and sorts the parts of the discontinued product and recycles them appropriately. In addition to reducing the environmental impact of its own operations, Bittium actively strives to reduce the environmental impact of the entire value chain. The updated sustainability strategy emphasizes material impacts, risks and opportunities based on a double materiality assessment.

Bittium's value chain spans several countries. The upstream facilities are component suppliers' production facilities, factories and offices, most of which are located in Asia. The downstream distributors, end users and service providers are mainly located in the United States and Europe. Bittium aims to improve transparency in its supply chain over the next few years, including by acquiring a supplier management tool.

Bittium's headquarter is located in Oulu. In Finland, Bittium also has offices in Espoo, Kajaani, Kuopio and Tampere. The premises are mainly offices. In addition, Bittium has production at two locations, where a large part of the environmental impacts of its operations occur. In accordance with its

transition plan, Bittium aims to switch to the use of renewable energy in all its locations by 2030.

In Bittium's business, production inputs include labor, materials used in products, production and financing. The policies related to obtaining, developing and securing labor include recruitment, training, offering competitive wages, developing meaningful work tasks and using subcontracting. For materials used in products, the key policy is to reduce dependence on individual suppliers. The policies related to financing include securing financing through long loan periods, maintaining a sufficiently high equity ratio and implementing financial management practices in accordance with Bittium's treasury policy.

The Medical business segment's health technology products bring indirect benefits by improving people's quality of life. In addition, Bittium's Defense & Security business segment's products bring benefits by improving information security. Benefits are also generated through Bittium's high-quality, safe and sustainable products.

Bittium's value chain includes suppliers, partners, own employees and customers. Key to Bittium's business are the suppliers at the beginning of the value chain, most of whom are people working in the manufacturing of components needed for production, their transportation or indirectly related primary production. Bittium's value chain also includes people working in purchased services and additional seasonal labor acquired through purchasing services, such as consultants. At the end of Bittium's value chain are customers, most of whom are resellers who distribute products to end users, as well as product suppliers. Bittium operates in a strictly regulated operating environment, which is why cooperation with the authorities plays a significant role.

Interests and Views of Stakeholders (SBM-2, S1 SBM-2)

Bittium's operations have an impact on many different stakeholders. Understanding the views and expectations of stakeholders is essential for the company's operations and success. Open dialogue with stakeholders helps Bittium develop its operations, products and solutions, and promote its purposeful participation in solving societal challenges.

Bittium collaborates with national and international stakeholders. The largest stakeholders are its own personnel, customers, suppliers, partners, authorities and other

stakeholders, shareholders and investors, students and educational institutions, and various communities.

Bittium employs 528 (511) specialists in the field. Investments in personnel well-being and competence development are seen as central to its value creation model. More information on Bittium's approach to human rights can be found in section S1-1.

The double materiality assessment investigated stakeholder views on the focus areas of responsibility. To identify material topics, information was collected selectively from customers, partners, investors, personnel, management and other stakeholders. The materiality assessment process is described in more detail under disclosure requirement IRO-1.

Stakeholder views have been taken into account in Bittium's sustainability strategy, informed by the materiality assessment process. The company also refined its action plan for 2025-2030. Its implementation is monitored annually. Regular interaction with stakeholders is described in more detail in the table on the next page.

Bittium's activities with stakeholders are guided by good governance, the company's values and ethical principles (Code of Conduct). The Board of Directors reviews the investor relations strategy once a year and reviews the results of employee surveys.



Bittium Value Chain



Affected Stakeholders

Personnel	Personnel expect interesting and meaningful tasks and opportunities for professional development.	<p>Bittium is in constant interaction with its personnel through many different channels, such as an annual personnel survey, a semi-annual pulse survey, an equality survey and an orientation process satisfaction survey. In addition, Bittium organizes several events for its personnel annually, where there is an opportunity for open dialogue and asking questions directly to management.</p> <p>Bittium surveys its personnel's perception of the company before starting work and afterwards with a separate survey. An exit interview is organized for people leaving Bittium.</p> <p>Bittium conducted an equality survey for its personnel in 2025.</p>
Customers	Our customers value competitive and reliable products and services as well as our sustainable and real-time approach to our operations.	<p>Bittium receives feedback from its customers mainly through continuous contact and various annual surveys. Feedback is collected from various levels, from project workers to the customer's top management.</p> <p>Bittium's significant customers are leading international players in their field, who are also consulted in various meetings. In particular, product and project reviews or approvals are easier to handle face-to-face.</p> <p>In 2025, Bittium organized a large-scale event to celebrate its 40th anniversary, to which customers, suppliers and partners from around the world were invited. The event gave the company the opportunity to hear customers' opinions and wishes and to present its latest solutions to them. The event also offered customers the opportunity to network with other users of Bittium's products and services and share their experiences with them.</p>
Suppliers and Partners	Suppliers and partners expect fair and sustainable operations and long-term cooperation from Bittium.	<p>Bittium often has long-term and close cooperation with suppliers and other partners, where rules and procedures are established. The aim is to check the compliance of key suppliers as carefully as possible through supplier surveys, self-assessments, supplier visits and audits carried out by Bittium or a third party. The development of supplier cooperation continued during 2025.</p> <p>In 2025, key suppliers participated in Bittium's 40th anniversary celebration. The event provided an opportunity to hear from suppliers and strengthen relationships. Suppliers also had the opportunity to network with Bittium's customers and hear about their needs.</p>
Communities	<p>Bittium is expected to participate in the work of educational institutions to enable students to familiarize themselves with the company (traineeships, thesis writing).</p> <p>Bittium is expected to actively cooperate and share its broad expertise in development projects that create common good.</p>	<p>Bittium regularly supports educational institutions and schools to enable young students and teachers to get acquainted with working life. Through this cooperation, Bittium becomes known among students, which can attract them to apply for jobs at Bittium after graduation.</p> <p>Research and development cooperation between companies and research institutions expands and shares expertise in both directions and enables, for example, the promotion of technological development together. Research cooperation is carried out nationally, as exemplified by the Seamless and Secure Connectivity locomotive program led by Bittium. In addition, Bittium is involved in numerous international programs and actively cooperates locally, for example with the City of Oulu.</p>
Shareholders and Investors	Shareholders, investors and analysts expect that Bittium provides long-term value and acts in a sustainable manner.	<p>At the annual general meeting, shareholders have the opportunity to meet and discuss with the company's management and board of directors. In addition, Bittium's management participates in events organized for various institutional investors and regularly meets with analysts who follow the company.</p> <p>The majority of Bittium's shareholders are retail investors. The company engages in discussions with retail investors on a moderated discussion forum for investors. The goal is to maintain an open dialogue with private investors.</p>
Authorities	The public authorities expect Bittium to comply with laws and regulations in a sustainable manner and to engage in effective cooperation.	Bittium is in regular contact with authorities on matters related to export control and information security, among other things. The Group monitors compliance with laws and regulations, and their application to the Group's business requires open and continuous communication with various authorities.

Material Impacts, Risks and Opportunities and Their Interaction with Strategy and Business Model (SBM-3)

The impacts, risks and opportunities for the environment and people, as well as the financial impacts, that are material to Bittium, were identified in the double materiality assessment in 2024.

Since Bittium's strategic or operational activities, products or operating environment had not changed significantly since 2024, it was deemed sufficient to reassess the impacts, risks and opportunities identified as material in the previous materiality assessment in 2025. This was deemed necessary because the general understanding of the process has increased and there was a desire to ensure that the result reflects the company's view of material sustainability issues. As a result of the 2025 review, the E5 subtopic: resource inflow E5-4 and the S1 subtopic: diversity S1-9 and S1-16 were considered non-material subject areas below the threshold and thus excluded from reporting.

During 2025, Bittium continued to integrate impacts, risks and opportunities into its business strategies in accordance with ESRs standards.

Double materiality assessment identified the following impacts, risks and opportunities within the scope of ESRs standards:

- Environmental impacts, risks and opportunities mainly arise from Bittium's business-related procurement and production
- The impacts, risks and opportunities related to our own personnel, consumers and end users arise mainly from our own operations
- The impacts, risks and opportunities related to workers in the value chain arise largely through the procurement of components
- The impacts, risks and opportunities related to governance arise mainly in the company's own operations through management and decision-making, and also from the value chain through procurement
- All impacts related to components and the supply chain are material to Bittium's business relationships. Impacts, risks and opportunities related to the Group's personnel are material to Bittium's own business.

- The impacts related to the end of Bittium's value chain and the products sold are material through Bittium's own operations.

Bittium is continuously developing its processes related to supplier requirements. In 2025, supplier requirements were expanded to cover more information on environmental, social and governance aspects. Bittium aims to increase visibility into the value chain by, for example, developing the scope, coverage and consistency of information.

Bittium has added risks identified through the double materiality assessment to its risk management system, and based on the probability or severity of the risks, metrics can be raised from them to business strategies.

Bittium has identified several business, market and economic risks and uncertainties that may affect sales and results. Global geopolitical instability and the resulting measures have caused various supply and demand-related risks but also opportunities. In the Defense & Security business, geopolitical instability has had a positive impact on the growth of demand for communication solutions aimed at the defense forces. General awareness of information security risks has increased sales of information security solutions. The weaker development of product development services has been affected by cuts in new product development projects and postponement of project starts due to cost pressures from customers. In the Medical business, the growth of sales of devices measuring biosignals has been slowed down by delays in bringing new technologies to the market.

Many of the risks and opportunities identified by Bittium could have a direct financial impact on the company's financial position, results of operations or cash flows if they materialize. Bittium has not identified any risks or opportunities that would have a significant risk of requiring a material adjustment to the carrying amounts of assets and liabilities reported in the financial statements during the next financial year.

Preparing for disruptions during normal conditions is part of Bittium's continuity management. Risks that threaten business operations and their continuity are continuously mapped. Bittium has guidelines supporting continuity management, including a continuity management plan, a rescue plan, crisis communication instructions, and recovery

plans for information systems and facilities. The company has participated in various external system exercises regarding operating in and recovering from a crisis. Various audits and related exercises are carried out both internally and by an external service provider. Bittium has a certified information security management system ISO 27001, one of which includes continuity management. The resilience of Bittium's business model and strategy has been assessed in 2024 in relation to the physical risks of climate change and transition risks, which is described in more detail in section E1, section ESRs 2 SMB-3. With the exception of physical risks and transition risks related to climate change, Bittium's resilience has not been assessed in relation to impacts, risks and opportunities.

Material Impacts, Risks and Opportunities

E1. Climate Change

Sub-topic	Description and materiality	Negative/Positive/Risk/Opportunity	Stage of the value chain affected	Time horizon	Impact in relation to strategy, business model, value chain and decision *
Climate change adaptation	Possible disruption to the supply chain due to exceptional weather extremes may affect the availability of components and cause financial consequences for Bittium.	Potential financial risk	Upstream Own operations Downstream	All	Bittium's business is dependent on component suppliers, and disruptions in the supply chain affect the ability to deliver products to customers. Due to the nature of the business, the availability of specialized components, and the technologies used, securing both contract manufacturing and the component supply chain are critical to delivery capability.
Climate change mitigation	The growing demand for energy-efficient products and solutions that support the green transition promotes the reduction of emissions during product use and lowers the emissions of Bittium and Bittium's customers.	Actual financial opportunity	Own operations Downstream	Medium-term	Energy efficiency reduces costs, and the company's energy-efficient products can support the growth targeted in the strategy. The ecological nature of products and services is seen as a market advantage and business growth potential with increasing demand.
	The growing amount of regulation and laws increases the need for resources for monitoring, interpretation, implementing changes, and reporting.	Actual financial risk	Upstream Own operations Downstream	All	The cost impacts of adapting to the physical and transition risks related to climate change may be greater in scope (entire operations) and duration than assumed, and thus affect the performance and development of the business.
Energy	Switching our own facilities to renewable energy and improving energy efficiency through ecological product design will reduce Bittium's carbon footprint.	Actual positive impact	Own operations Downstream	All	Energy efficiency reduces costs, and the energy-efficient products offered by the company can support the growth targeted in the strategy.

E5. Circular Economy

Sub-topic	Description and materiality	Negative/Positive/Risk/Opportunity	Stage of the value chain affected	Time horizon	Impact in relation to strategy, business model, value chain and decision *
Resources inflows, including resource use	If competitors had more responsible products through agile and sustainable design, it could lead to Bittium losing market share to competitors, which could negatively affect the development of revenue.	Potential financial risk	Own operations Downstream	All	Some of Bittium's products are designed to be long-lasting, and their redevelopment requires significant research and development investments. Unsuccessful research and development projects increase costs and weaken competitiveness.
Waste	Extending the lifespan of products, ensuring maintainability, and providing appropriate recycling instructions reduce the amount of waste.	Actual positive impact	Own operations Downstream	All	Bittium's growth strategy includes sustainability as an enabler of business. Product and solution development and design take into account compliance throughout the solution's lifecycle, which improves the competitiveness of products and increases their demand.

*Includes both current and projected impacts

S1. Own Workforce

Sub-topic or/and sub-sub-topic	Description and materiality	Negative/Positive/Risk/Opportunity	Stage of the value chain affected	Time horizon	Impact in relation to strategy, business model, value chain and decision*
Working conditions: Secure employment	Job satisfaction among your own personnel improves the employer image, employee availability, retention, motivation, and affects the customer experience.	Actual positive impact	Own operations	All	Bittium's business depends on a skilled and productive workforce, so problems related to working conditions would pose a significant risk to workforce engagement and motivation, as well as customer satisfaction through a potential deterioration in the quality of work.
Working conditions: Health and safety	Work stress poses a risk to employees' well-being and coping at work, as well as, more broadly, to the stability and availability of the workforce.	Actual financial risk	Own operations	All	Bittium's business depends on a skilled and productive workforce, so problems related to working conditions would pose a significant risk to workforce engagement and also to the recruitment of new employees and thus to the business. It may be difficult to quickly find replacements for critical specialists.
Equal treatment and equal opportunities for all: Education and skills development	If the skills of employees do not meet the requirements of a rapidly changing operating environment, it poses a risk to the company's competitiveness.	Actual financial risk	Own operations	All	In Bittium's strategy, competitiveness is based on high technological expertise, which requires continuous development of expertise as new technologies develop. This also requires product development to maintain competitiveness. Investing in personnel expertise and ensuring specialized expertise guarantee Bittium's position as a technological pioneer. Personnel expertise also affects efficiency and work motivation, keeping the company's competitiveness at a good level.

*Includes both current and projected impacts

S2. Workers in the Value Chain

Sub-topic or/and sub-sub-topic	Description and materiality	Negative/Positive/Risk/Opportunity	Stage of the value chain affected	Time horizon	Impact in relation to strategy, business model, value chain and decision*
Other work-related rights: Forced labor, health and safety, child labor	Potential human rights violations in Bittium's value chain may cause significant reputational damage and negative financial consequences for Bittium.	Potential financial risk and potential negative human rights impact	Upstream	All	Bittium operates in a market where any negative issue or event related to reliability has a significant impact on the company's reputation and business development.
	Potential human rights violations in Bittium's value chain can adversely affect people in the supply chain.	Potential negative impact and potential negative human rights impact			

*Includes both current and projected impacts

S4. Consumers and End-Users

Sub-topic and/or sub-sub-topic	Description and materiality	Negative/Positive/Risk/Opportunity	Stage of the value chain affected	Time horizon	Impact in relation to strategy, business model, value chain and decision *
Personal safety of consumers or end users: Health and safety	Potential reputational risk if material-related hazards are detected in product safety, which could cause negative financial consequences for Bittium.	Potential financial risk	Own operations Downstream	All	The cornerstones of Bittium's growth strategy are a focus on commercialization and customer satisfaction. Quality deviations or product-related incidents could lead to negative impacts on the company's financial development and reputation. Providing high-quality and safe products to customers is essential for Bittium's business and maintaining competitiveness. Reliability is part of the company's identity, and negative impacts on the company's reputation affect the development of the business.
	The possible poor quality of products and services can affect the perceptions of customers and stakeholders and thus their willingness to purchase.	Actual financial risk	Own operations	All	
	Bittium's healthcare technology products help improve people's health.	Actual positive impact	Own operations	All	
Data-related impacts on consumers and/or end users: Privacy	Possible shortcomings in the information security of our own operations or products can cause significant reputational damage and negative financial consequences for Bittium.	Potential financial risk	Own operations Downstream	All	In Bittium's business, information security and data protection play a significant role in enabling operations.
	The increase in information security threats and the tightening security climate are increasing the demand for information security products, which creates significant business opportunities for Bittium across all business operations.	Potential opportunity	Own operations	All	

*Includes both current and projected impacts

G1. Business Conduct

Sub-topic and/or sub-sub-topic	Description and materiality	Negative/Positive/Risk/Opportunity	Stage of the value chain affected	Time horizon	Impact in relation to strategy, business model, value chain and decision
Corporate culture	Research and development cooperation with partners expands the expertise of our own personnel, increases innovation and promotes business opportunities.	Actual opportunity	Upstream Own operations	All	Providing new innovations promoted through development cooperation supports the implementation of Bittium's growth strategy.
Relationships with suppliers of goods and services, including payment practices	Through supplier requirements, audits and material assessments, by committing personnel to the principles of responsible procurement and by taking responsibility into account also in subcontracting personnel, it is possible to positively influence the responsibility of the supply chain.	Potential positive impact	Upstream Own operations	All	Suppliers play a significant role in Bittium's business, and taking responsibility into account in procurement promotes positive impacts on people and the environment. Training and engaging personnel in the principles of responsible procurement strengthens the company's competitiveness as a supplier of sustainable products and services.
Political interaction and lobbying	Political decisions and policies made as a result of the geopolitical climate and changes affect the demand for Bittium's products and services.	Potential opportunity	Own operations Downstream	Medium-term	Bittium's core competence includes information security expertise, and by participating in larger development projects involving multiple actors, the company's expertise also supports the general development of political security.
Corruption and Bribery: Cases	The potential reputational risk, if violations related to corruption and bribery were to occur in our own operations or supply chain, could cause negative financial consequences for Bittium.	Potential financial risk	Upstream Own operations	All	In Bittium's business, corruption or other similar abuse would affect the company's reputation and thus the implementation of its growth strategy.

*Includes both current and projected impacts

The Targets of Bittium’s Sustainability Strategy 2025–2030

In 2024, Bittium updated its sustainability strategy for 2025–2030 based on a double materiality assessment. The table below presents the objectives, measures and indicators according to the strategy, as well as the results according to the objectives for 2024 and 2025. The target year has been unified, and the target year for all objectives is 2030.

	Topic	Measure	Metric	Target by 2030	Actual 2025	Actual 2024	Report
Environmental responsibility	Reducing the carbon footprint	<ul style="list-style-type: none"> Bittium's leasing cars are being replaced with electric cars Transition to renewable energy use at all locations 	Scope 1 ja 2 - emission	Net zero	Scope 1: -25 % Scope 2: -45 %	Scope 1: 0 % Scope 2: -19%	E1
	Reducing the carbon footprint	<ul style="list-style-type: none"> Improving material and energy efficiency Optimizing transportation Engaging critical suppliers to carbon neutrality 	Scope 3 -emission	Emission reduction -42% (compared to 2023)	50%	-0.1%	E1
Innovative and developing people	Well-being and committed personnel	<ul style="list-style-type: none"> Development of personnel satisfaction 	Bittium Employee Survey (BES) - result	BES result > 4,0 (scale 1-5)	3.8	3.8	S1
	Strong sustainability culture	<ul style="list-style-type: none"> Bringing sustainability more firmly into our corporate culture and everyday activities 	New sustainability training	100 % of personnel	New training starting on 2026	N/A	S1
	Diverse and competent personnel	<ul style="list-style-type: none"> Developing and strengthening personnel competence through training Updating the equality plan based on the results of the equality survey 	Training total Gender balance %	Training days: > 5 days/employee Proportion of women in personnel: 20 % Proportion of women among supervisors: 20 %	2.9 days 15% 21 %	1,4 days 15% 18%	S1
	Sustainable Supply chain	<ul style="list-style-type: none"> Developing supplier audits 	Critical supplier audits	100 % of the critical suppliers	58%	13%	S2
Sustainable business conduct	A reliable partner	<ul style="list-style-type: none"> Developing a more open dialogue between different stakeholders 	Net Promoter Score (NPS)	NPS > 50	54	48	S4
	Good governance	<ul style="list-style-type: none"> Preventing corruption and improving our ethical practices 	Renewed Code of Conduct and Anti-Corruption trainings	100 % of personnel	CoC: 61 % Anti-corruption: 59 %	N/A	G1
	Information security	<ul style="list-style-type: none"> Improving the security of our own products and developing new technology to improve security 	Renewed information security training	100 % of personnel	68%	N/A	S4

The following changes were made to the targets set in 2024 during 2025:

- The BES score target was increased to >4.0 by 2030 (target reported in 2024 >3.8) and the NPS score was increased to >50 by 2030 (target reported in 2024 >45).
- The supplier audit metric was changed so that the supplier assessment metric will now be the cumulative share of audited suppliers out of all suppliers under audit, with a target of 100% by 2030 (base year 2023). The 2024 result is the share of suppliers audited during the year out of critical suppliers.
- The goal for anti-corruption and Code of Conduct training was changed, and the new goal is that 100% of personnel will have been trained by 2030.
- The goal for information security training was changed, and the new goal is that 100% of personnel will have been trained by 2030.

Impact, Risk and Opportunity Management

Description of the Processes to Identify and Assess Material Impacts, Risks and Opportunities (IRO-1, G1 IRO-1)

Identification

Bittium conducted an extensive double materiality analysis in 2024. Although there had been no significant changes in the business, the company reviewed and reassessed the impacts, risks and opportunities previously identified as material in 2025. At the same time, the company assessed whether it would identify any potential new material topics. Impacts, risks and opportunities were identified taking into account the Group's location and the structure of its operations, industry and business. The assessment included the Group's entire business, but not its associated companies. The list of sustainability issues covered by the subject-specific ESRS standards presented in ESRS 1 was used to identify impacts, risks and opportunities.

The double materiality analysis conducted in 2024 was carried out together with Bittium's management and segment key personnel and an external expert organization. The reassessment conducted in 2025 was carried out internally without external assistance. A total of 15 key personnel from across the organization participated in the assessment. The process of identifying transition risks and physical risks related to climate change conducted in 2024 utilized external climate experts.

The double materiality analysis identified and prioritized Bittium's material sustainability issues from two perspectives: Bittium's impacts on people and the environment, and the financial risks and opportunities of the material sustainability issues for Bittium. The assessment of material impacts, risks and opportunities took into account the risks and opportunities and their probabilities for the sustainability issues. The assessment of the impacts also took into account different time horizons: short-term (less than 1 year), medium-term (1–5 years) and long-term (more than 5 years).

The double materiality analysis and the identification of impacts, risks and opportunities material to Bittium utilized EFRAG guidelines, ESRS 1 standard, internal materials and reports, publicly available materials, stakeholder interviews with Bittium's external stakeholders, results of stakeholder surveys, and results of organized working meetings and workshops. The due diligence process was not taken into account at this stage of the assessment, as the extensive

development of the process only started in late 2024 and had not yet been implemented. The material impacts, risks and opportunities were described, scored and grouped into environmental themes, social themes and good governance themes in accordance with ESRS standards. In the process, impacts, risks and opportunities were identified throughout the value chain, covering Bittium's most important suppliers, partners, regulators, customers, owners and own personnel. Views from the value chain were collected in external stakeholder interviews conducted in connection with the actual double materiality analysis in 2024.

The views of the company's own personnel and operational activities were collected from key internal key personnel in work meetings and workshops and through an electronic survey directed at personnel. Based on interviews with stakeholders in the value chain and a survey commissioned for personnel, assumptions were made about the views of stakeholders and personnel in the value chain and the material impacts, risks and opportunities affecting them. During the mapping of impacts, risks and opportunities, it was identified where in the value chain the impact, risk or opportunity occurs.

Evaluation and Prioritization

Bittium's multidisciplinary working group scored the presented impacts, risks and opportunities in two workshops. The materiality of the impacts was assessed according to their severity and likelihood. For negative impacts, severity was based on the scale, scope and irremediable nature of the impact. For positive impacts, scale, scope and likelihood were assessed. Impacts were also divided into actual and potential impacts. The assessment criteria are based on EFRAG guidelines.

After the assessment rounds, the impacts, risks and opportunities were discussed together, and the results were visualized in matrices. The materiality of the impacts on people and the environment and the economic impacts were assessed separately. In each dimension of the assessment, the highest values in terms of the significance of materiality were taken into account in terms of negative or positive impacts.

The double materiality analysis identified factors that may increase the risk of adverse impacts. These include, among others, poor visibility into the supply chain and, through it, human rights impacts. For material sustainability issues, it was assessed how the identified negative and positive impacts may affect the risks and opportunities arising from responsibility. Based on the assessment, the material impacts and risks of sustainability topics were identified. Dependencies were typically assessed from different perspectives for different sustainability issues, i.e. there may be dependencies for personnel, the economy and nature, and they were taken into account when assessing the risks.

A sustainability issue was identified as financially material if it had or could potentially have a material financial impact on the company over a period of time. The materiality of financial risks and opportunities was assessed according to their magnitude and their likelihood. For each identified impact, it was assessed whether the impact was actual or potential. For actual impacts, the severity of the impact was also assessed on a scale of 1-5. For potential impacts, the severity and likelihood of the impact were assessed on a scale of 1-5. For risks and opportunities, the likelihood and magnitude of the financial impact were assessed on a scale of 1-5. Each impact, risk and opportunity was placed on a materiality matrix on a scale of low, moderate, high and critical. Impacts, risks and opportunities that received high (or critical) significance emerged as material topics.

The results of the dual materiality assessment process were confirmed together with Bittium's key personnel and discussed by the Group's Management Team, Audit Committee and Board of Directors. The results of the dual materiality assessment were discussed and the assessment was refined together with the company's key personnel again in late 2024, and the company's Audit Committee and Board of Directors approved the final results in early 2025.

In the summer of 2025, Bittium reassessed the impacts, risks and opportunities approved in the first half of the year by organizing a workshop with management and key personnel in the segments. The objective of the workshop was to ensure that the impacts, risks and opportunities decided in the first half of the year are in line with the company's updated strategy and that the company focuses on the sustainability themes that are relevant to it in the updated strategy. The workshop followed the same scoring as in the previously organized impact, risk and opportunity assessment. As a result of the assessment, a total of seven impacts, risks or opportunities fell below the materiality threshold.

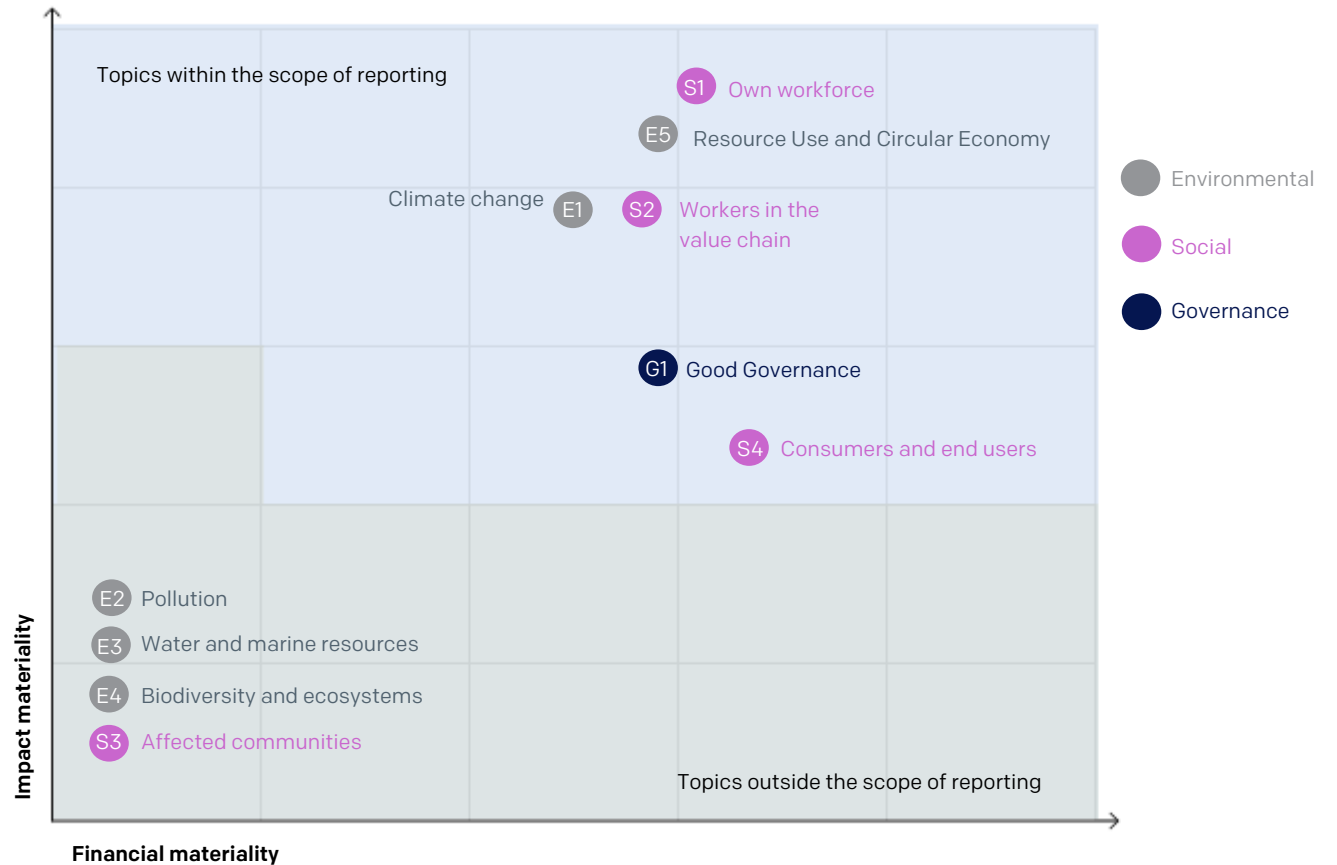
Monitoring

Bittium monitors the impacts, risks and opportunities identified in the dual materiality analysis in an annual workshop. In addition, risks are monitored quarterly in accordance with the company's risk management process. Stakeholders are consulted approximately every other year. The impact, risk and opportunity monitoring process will be developed during 2026.

Double Materiality Matrix

Bittium has a general risk management process, to which it has begun to adapt the impacts and risks identified through the risk identification, assessment and management process according to sustainability reporting during 2024 and 2025. During 2025, all risks assessed through double materiality analysis have been handled in accordance with the risk management process.

Sustainability-related risks have not yet been prioritized in relation to other risks. The Board of Directors and the Board's Audit Committee have approved the company's dual materiality assessment and its results. Bittium's responsibility organization coordinates responsibility-related processes and their integration into operations and other practices.



Description of the Processes to Identify and Assess Material Climate-Related Impacts, Risks and Opportunities (E1 IRO-1)

Bittium identifies adverse environmental impacts as part of its annual double materiality assessment and as an ongoing activity in accordance with its risk management process. Adverse impacts are managed at the management, governance, product business and project levels, as well as at the supplier interface. In 2024, Bittium conducted a broader climate risk assessment and scenario analysis to assess the physical climate risks and transition risks related to its own operations and value chain. The results were considered to be still valid, and the scenario analysis was not repeated during 2025. The scenario analysis served as the basis for identifying, scoring and assessing environmental impacts, risks and opportunities.

Bittium reports the impacts of transition risks over three different time frames: short (0–1 year), medium (1–5 years) and long (more than 5 years).

Since the short-term analysis cannot describe the extent and timing of physical impacts, physical risks were assessed by combining the short and medium term (reference periods 2020–2040 and 1990–2020). Long-term changes were examined in the scenario for the years 2040–2060. The choice of time frame is based on the life cycle of Bittium's products, which is approximately 25 years at most. The definition did not take into account the life cycle of assets or the time horizon of strategic planning. Regionally, risks were assessed in relation to Bittium's business and the characteristics of the phenomenon causing the risk.

Bittium's climate risks were assessed by calculating the Group's total carbon footprint in accordance with the GHG Protocol guidelines. The aim was to identify the most significant risks and impacts on the climate. Actual emissions were calculated in accordance with the E1-6 reporting requirements. Potential future greenhouse gas emissions were assessed taking into account the company's targeted annual growth in revenue. Bittium's physical climate risks were assessed in the RCP8.5 (Representative Concentration Pathway) scenario, which corresponds to a four-degree warming. In this scenario, climate change is the strongest, so it has the greatest impact on Bittium's product design and it best covers the possible risks of the scenarios. The scenario was examined using the EU's Copernicus information service and

the UN's Intergovernmental Panel on Climate Change (IPCC) information service. In addition, other relevant sources were used in the analysis, such as materials from the Network for Greening the Financial System (NGFS), a global network of central banks and supervisors. Sensitivity and adaptability to risks in the current situation were assessed using Bittium's risk impact framework. Exposure was assessed based on climate data by assessing the frequency, intensity and magnitude of events as the climate warms.

In addition to the previously described time frames, Bittium's transition risks were assessed in the long term up to 2060 according to scenarios. Regional differences were taken into account in the assessment with continental precision. Transition events were assessed in the scenario in accordance with the Paris Agreement (warming below two degrees). A scenario analysis according to 1.5 degrees has not been performed. In the scenario, transition risks consist of business activities that are not yet compatible with the transition to a climate-neutral economy. For Bittium's product development, the transition to climate-neutral production causes the greatest change and thus covers the widest possible risks compared to other scenarios. Bittium's transition risk assessment was based on the results of scenario analyses created by the latest institutional bodies, such as the global cooperation network of central banks and supervisors. The results have been classified into transition risks and opportunities. The exposure assessment was conducted as a qualitative description, taking into account the duration of the transition event and the impact of the event on Bittium's operations. Very unlikely events were excluded from the scenario analysis.

The assessment of anticipated economic impacts uses a transitional rule. The economic materiality of risks has so far been defined so that only a phenomenon or event that affects product design or has previously caused significant economic impacts is material. A scenario analysis was carried out for material risks, based on which it was determined how likely the events causing risks and opportunities are in the specified time intervals. Events assessed as very unlikely were excluded. The scoring of exposure to physical risks took into account how often the phenomenon occurs in the area in question. The impact was defined as the vulnerability of the operation to the phenomenon in question and the probability of corresponding to exposure to a natural phenomenon. Material physical risks were scored only for their impact on the technical performance of the products, and later, if required by regulation, the economic impact will also be taken into account. A qualitative description of the impact of physical risks was also made,

which includes information on how the event could affect cash flow

In the case of transition risks and opportunities, it was impossible to define the exact probability. All transition risks that emerged were considered material, except for very unlikely risks and opportunities. Material transition risks were assessed only as a qualitative description, including the impact on cash flow. The descriptions also took into account the resources on which Bittium depends, such as natural resources and labor. The probability of events for Bittium and the magnitude of the financial impact will be assessed in more detail in the coming years. The severity, or risk level, of material risks was determined by scoring using the scoring method used in Bittium's dual materiality analysis, where the impact and probability were assessed on a scale of 1–5 and multiplied together.

Description on the Assessment of Non-Material Topics (E2 IRO-1, E3 IRO-1, E4 IRO-1)

In connection with the double materiality analysis, Bittium's impacts on nature and society, as well as the risks and opportunities arising from these impacts and nature and society, were identified and assessed. Bittium identified the impacts, risks and opportunities taking into account the Group's location, operations, industry and business structure.

The following topics were assessed as non-material for Bittium: ESRS E2 pollution, E3 water and marine resources, E4 biodiversity and ecosystems.

The E2 pollution issue was found to be immaterial due to the low amount of substances of concern.

The E3 water and marine resources topic was found to be immaterial due to the company's low water consumption. Bittium's operations are global and product components are sourced from suppliers. Production is mainly outsourced, and Bittium's own production is mainly final assembly, which does not use a significant amount of water. Bittium's own operations are therefore not linked to significant water withdrawals or degradation of habitats as a result of agriculture, forestry or construction. Bittium has not been in contact with any potentially affected communities through its suppliers.

Bittium's offices are located in Finland, mainly in urban areas that are not classified as sensitive areas or protected areas in terms of biodiversity, because the areas are zoned for office

and commercial use and production facilities. The planner aims to assess the natural values of the areas in the planning phase in studies, which Bittium also relies on in its scenarios. Bittium does not have any construction activities, real estate development activities or agriculture and forestry.

Impacts on water and marine resources and the degradation of habitats and species are possible upstream in the value chain, but Bittium is not aware of any significant environmental impacts related to the supply chain. The impacts described above have been assessed as minor during the materiality assessment phase, and no remedial biodiversity-related actions have been identified as necessary.

Description of the Processes to Identify and Assess Material Resource Use and Circular Economy-Related Impacts, Risks and Opportunities (E5 IRO-1)

Value chain views on resource use and circular economy were collected in 2024 through external stakeholder interviews with Bittium's suppliers, customers, partners, occupational health service provider and owner. Views from internal personnel and operations were collected by involving key internal key personnel in workshops and by organizing a sustainability survey for personnel. Impacts, risks and opportunities related to resource outflows and waste were identified across the value chain, covering Bittium's most significant suppliers, key partners, customers, owners and own personnel.

Bittium has not been in contact with any potentially affected communities, directly or through its partners, for the purpose of the assessment.

Regarding the E5 circular economy topic, the mapping of impacts, risks and opportunities has taken into account in particular the raw materials of the components contained in Bittium's products, the recyclability of the products and their end use.

Disclosure Requirements in ESRS Covered by the Undertaking's Sustainability Statement (IRO-2)

The dual materiality analysis identified and prioritized the sustainability issues that were material to Bittium from two perspectives: Bittium's impacts on people and the environment, and the financial risks and opportunities of the sustainability issues in relation to Bittium. The assessment of material impacts, risks and opportunities took into account the risks and opportunities and their probabilities for the sustainability issues. The probability of each identified impact, risk and opportunity and the severity of the potential impact were assessed on a scale of 1–5. For each impact, risk and opportunity, a total value was obtained on a materiality significance scale of low, moderate, high and critical. The materiality threshold was high (and critical).

Further information on dual materiality analysis is available in disclosure requirement IRO-1 Description of processes for identifying and assessing material impacts, risks and opportunities.



ESRS Content Index

The ESRS content index lists all ESRS disclosure requirements according to ESRS 2 as well as six subject-specific standards that are material to Bittium based on the double materiality assessment conducted in full in 2024. Bittium has excluded disclosure requirements according to standards E2, E3, E4 and S3 because they did not emerge as material topics for the company in the materiality assessment.

Disclosure Requirements		Section/Report
ESRS 2 General Information		
Basis of preparation	BP-1	General basis for preparation of the sustainability statements
Basis of preparation	BP-2	Disclosures in relation to specific circumstances
Governance	GOV-1, G1	The Role of the Administrative, Management and Supervisory Bodies
Governance	GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies
Governance	GOV-3, E1	Integration of sustainability-related performance in incentive schemes
Governance	GOV-4	Statement on Due Diligence Process
Governance	GOV-5	Risk management and internal controls over sustainability reporting
Strategy	SBM-1	Strategy, Business Model and Value Chain
Strategy	SBM-2, S1	Interests and views of stakeholders
Strategy	SBM-3	Material Impacts, Risks and Opportunities and Their Interaction with Strategy and Business Model
Managing impacts, risks and opportunities	IRO-1, G1, E1, E2, E3, E4, E5	Description of the processes to identify and assess material impacts, risks and opportunities
Managing impacts, risks and opportunities	IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement
E1 Climate Change		
Environmental Information	EU Taxonomy	EU Taxonomy
Environmental Information	E1-1	Transition plan for climate change mitigation
Environmental Information	ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model
Environmental Information	E1-2	Policies related to climate change mitigation and adaptation
Environmental Information	E1-3	Actions and resources in relation to climate change policies
Environmental Information	E1-4	Targets related to climate change mitigation and adaptation
Environmental Information	E1-5	Energy consumption and mix
Environmental Information	E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions
E5 Resource Use and Circular Economy		
Environmental Information	E5-1	Policies related to resource use and circular economy
Environmental Information	E5-2	Actions and resources related to resource use and circular economy
Environmental Information	E5-3	Targets related to resource use and circular economy

Disclosure Requirements		Section/Report
Environmental Information	E5-5	Resource outflows
S1 Own Workforce		
Social Information	ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model
Social Information	S1-1	Policies related to own workforce
Social Information	S1-2	Processes for engaging with own workers and workers' representatives about impacts
Social Information	S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns
Social Information	S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions
Social Information	S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities
Social Information	S1-6	Characteristics of the undertaking's employees
Social Information	S1-7	Characteristics of non-employee workers in the undertaking's own workforce
Social Information	S1-11	Social protection
Social Information	S1-13	Training and skills development metrics
Social Information	S1-14	Health and safety metrics
S2 Workers in the Value Chain		
Social Information	ESRS 2 BP-2-17	Use of transitional provisions according to ESRS 1 Appendix C
S4 Consumers and End-Users		
Social Information	ESRS 2 BP-2-17	Use of transitional provisions according to ESRS 1 Appendix C
G1 Governance Information		
Governance Information	G1-1	Business conduct policies and corporate culture
Governance Information	G1-2	Management of relationships with suppliers
Governance Information	G1-3	Prevention and detection of corruption and bribery
Governance Information	G1-4	Incidents of corruption or bribery
Governance Information	G1-5	Political influence and lobbying activities
Governance Information	G1-6	Payment practices

Data Points that Derive from Other EU Legislation

Disclosure Requirement and Related Data Point	SFDR Reference	Pillar 3 Reference	Benchmark Regulation Reference	EU Climate Law Reference	Page Number
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/181612 , Annex II		4
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		4
ESRS 2 GOV-4 Statement of sustainability due diligence process paragraph 30	Indicator number 10 Table #3 of Annex 1				7
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/245313 Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		N/A
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		N/A
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/181814 , Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		N/A
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegoidun asetuksen (EU) 2020/1818 12 artiklan 1 kohta, delegoidun asetuksen (EU) 2020/1816 liite II		N/A
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2(1)	37
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2		37

Disclosure Requirement and Related Data Point	SFDR Reference	Pillar 3 Reference	Benchmark Regulation Reference	EU Climate Law Reference	Page Number
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		41
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				43
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex 1				43
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1				43
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		44
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicators number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		44
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	N/A
ESRS E1-9 Exposure of the benchmark portfolio to climate related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Transitional provision, not published 2025
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk			Transitional provision, not published 2025

Disclosure Requirement and Related Data Point	SFDR Reference	Pillar 3 Reference	Benchmark Regulation Reference	EU Climate Law Reference	Page Number
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy efficiency classes paragraph 67 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book - Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral			Transitional provision, not published 2025
ESRS E1-9 Degree of exposure of the portfolio to climate related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		Transitional provision, not published 2025
ESRS E2-4 Amount of each pollutant listed in Annex II of the EPRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator number 8 Table #1 of Annex 1, Indicator numbers 1, 2, 3 Table #2 of Annex 1				Not relevant
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex 1				Not relevant
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table 2 of Annex 1				Not relevant
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex 1				Not relevant
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1				Not relevant
ESRS E3-4 Total water consumption in m3 per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1				Not relevant
ESRS 2- IRO 1 - E4 paragraph 16 (a) i	Indicator number 7 Table #1 of Annex 1				Not relevant
ESRS 2- IRO 1 - E4 paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1				Not relevant
ESRS 2- IRO 1 - E4 paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1				Not relevant
ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1				Not relevant
ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1				Not relevant
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1				Not relevant

Disclosure Requirement and Related Data Point	SFDR Reference	Pillar 3 Reference	Benchmark Regulation Reference	EU Climate Law Reference	Page Number
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex I				50
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex I				50
ESRS 2- SBM3 - S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex I				55
ESRS 2- SBM3 - S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex I				12
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				55
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		55
ESRS S1-1 processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex I				55
ESRS S1-1 workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I				55
ESRS S1-3 grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I				56
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		60
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex I				60
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex I		Not relevant
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I				Not relevant
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I				Not relevant
ESRS S1-17 Non respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		Not relevant

Disclosure Requirement and Related Data Point	SFDR Reference	Pillar 3 Reference	Benchmark Regulation Reference	EU Climate Law Reference	Page Number
ESRS 2- SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators number 12 and n. 13 Table #3 of Annex I				Transitional provision, not published 2025
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1				Transitional provision, not published 2025
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator number 11 and n. 4 Table #3 of Annex 1				Transitional provision, not published 2025
ESRS S2- 1 Nonrespect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Transitional provision, not published 2025
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		Transitional provision, not published 2025
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #3 of Annex 1				Transitional provision, not published 2025
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				Not relevant
ESRS S3-1 non respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	Indicator number 10 Table #1 Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Not relevant

Disclosure Requirement and Related Data Point	SFDR Reference	Pillar 3 Reference	Benchmark Regulation Reference	EU Climate Law Reference	Page Number
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #3 of Annex 1				Not relevant
ESRS S4-1 Policies related to consumers and end users paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				Transitional provision, not published 2025
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Transitional provision, not published 2025
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #3 of Annex 1				Transitional provision, not published 2025
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #3 of Annex 1				69
ESRS G1-1 Protection of whistleblowers paragraph 10 (d)	Indicator number 6 Table #3 of Annex 1				69
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II)		72
ESRS G1-4 Standards of anticorruption and anti- bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1				72



Environmental Information

Contents

EU Taxonomy	30
ESRS E1 - Climate	36
ESRS E5 – Resource Use and Circular Economy	48

EU Taxonomy

The EU Taxonomy Regulation was published to support the achievement of the objective of the European Green Deal and the EU's climate and energy goals for 2030. The aim of the Taxonomy is to establish a classification system for economic activities based on their environmental sustainability. The Taxonomy Regulation specifies six environmental objectives and requires all companies falling within the scope of the EU's Corporate Sustainability Reporting Directive (CSRD) to report certain indicators detailing the extent to which their activities are sustainable according to the applicable objectives and criteria. EU Taxonomy reporting involves reporting the share of Taxonomy-eligible, Taxonomy-non-eligible and Taxonomy-aligned economic activities of turnover, capital expenditure and operating expenditure.

Bittium's Approach to Taxonomy Alignment and Taxonomy Eligibility

Bittium has determined the Taxonomy-eligible and Taxonomy-aligned economic activities by the following process:

- Identifying the NACE classification of Bittium's economic activities and processes (statistical classification of economic activities in the European Community).
- Evaluating whether the identified economic activities correspond to the descriptions of economic activities included in Annex I and II of the Climate Delegated Act. Activities that correspond to the descriptions are identified as Taxonomy-eligible activities.
- Assessing whether the identified Taxonomy-eligible activities meet the substantial contribution criteria and the Do No Significant Harm (DNSH) criteria, and determining compliance with the minimum safeguards.
- An activity is Taxonomy-aligned if it substantially contributes to at least one environmental objective and does not significantly harm the other environmental objectives established in the technical screening criteria. An economic activity can only be considered to be Taxonomy-aligned if there is sufficient evidence. In addition, the company must comply with the minimum safeguards.

The minimum safeguards have been assessed at the Group level. Bittium's operations comply with the company's Code of Conduct, which lays down principles concerning human rights, corruption and bribery, fair competition and taxation. No violations of the minimum safeguards have been observed. Bittium's approach to the minimum safeguards is described in more detail in the sustainability statement.

In Bittium's operations, the Taxonomy-eligible activities with regard to turnover have been identified as follows: under environmental objective 1 (Climate change mitigation), category 8.1 Data processing, server space rental and related activities, and under environmental objective 2 (Climate change adaptation), category 8.2 Software, consulting and related activities, and under environmental objective 4 (Circular economy), categories 1.2 Manufacture of electrical and electronic equipment, 4.1 Provision of IT/OT data-driven solutions, 5.1 Repair, refurbishment and manufacturing, and 5.2 Sale of spare parts. With regard to operating expenditure, Taxonomy-eligible activities were identified as category 1.2 Manufacture of electrical and electronic equipment and 4.1 Provision of IT/OT data-driven solutions, both of which fall under environmental objective 4 (Circular economy).

Bittium's solutions related to data processing services and server space rental are assessed against the description of category 8.1. Solutions which utilize Bittium's own data center match the description and are Taxonomy-eligible.

In addition to the design and development of Bittium's own products related to programming, Bittium offers versatile IT expertise and services. Such activities related to computer programming and consulting are assessed against the description of category 8.2 and identified as Taxonomy-eligible. Examples of such activities include software development, the development of connectivity solutions, research and consulting services.

Bittium manufactures several of its own electrical and electronic devices for measuring biosignals and remote monitoring as well as for the defense and security markets. These activities are assessed against the description of category 1.2, and they include Bittium's own electrical and electronic equipment, the design, development, manufacture and maintenance of accessories, and the maintenance of

device software in addition to the maintenance of the device structure.

Bittium offers various software products and solutions related to information technology. Such activities are assessed against the description of category 4.1. Activities in which the following are manufactured, developed, installed, put into use, maintained or repaired, or expert services are provided, including technical consulting on the design or monitoring of the following are defined as Taxonomy-eligible. Among Bittium's activities, production and delivery of its own software products and solutions related to information technology, maintenance, implementation services for software products in the customer's environments, customer training related to implementation, support services and expert services have been defined as Taxonomy-eligible.

As part of product sales, Bittium offers repair services, which include the sale of spare parts for certain products. The activities were assessed in more detail for the financial year under review, and the separately identifiable spare part sales in question were defined as Taxonomy-eligible. These activities are assessed against the description of category 5.1.

Bittium was unable to establish with sufficient evidence that any of the Taxonomy-eligible activities meet the requirements defined in the criteria for substantial contribution. Consequently, Taxonomy-aligned turnover, Taxonomy-aligned CapEx and Taxonomy-aligned OpEx are all reported as 0%.

Basis for Preparation Concerning the Financial Performance Indicator

Turnover

- Bittium has calculated turnover in accordance with the Taxonomy Disclosures Delegated Act. The basis for preparation is consistent with the accounting policies stipulated by IFRS 15. The denominator in the table is Bittium's total net sales, which is included in Note 2.
- For category 8.2 Computer programming, consultancy and related activities, which falls under environmental objective 2 (Climate change adaptation), the turnover was not considered Taxonomy-eligible or Taxonomy-aligned in accordance with Commission Notice C/2023/305.

Capital Expenditure

- Bittium has calculated CapEx in accordance with the Taxonomy Disclosures Delegated Act. At the same time, Bittium defined gross investments as absolute capital expenditure used in taxonomy reporting. CapEx (the denominator) includes the costs incurred from the acquisition of the Group's intangible and tangible assets and right-of-use assets during the financial year and is presented in Notes 11 and 12.
- According to the EU Taxonomy Regulation guidelines, Bittium's CapEx amounted to EUR 7.24 million in 2025. Bittium had no Taxonomy-eligible CapEx in 2025.

Operating Expenditure

- Bittium has calculated OpEx in accordance with the Taxonomy Disclosures Delegated Act. OpEx (the denominator) includes direct uncapitalized costs related to research and development, short-term leases (IFRS 16) and maintenance and repairs.
- The figures concerning OpEx include the costs included in Notes 4 and 7, even though the figures only include the share of costs that corresponds to the Taxonomy Regulation.
- The determination of OpEx was specified further during the financial year under review to correspond to the costs included in OpEx in the taxonomy, and the OpEx figures for the comparison period have been adjusted to correspond to the same accounting principles.

To avoid double counting in the reported figures, the figures have been allocated to activities in accordance with the company's reporting structure and subsequently reconciled with the Group's consolidated figures.

Bittium will continue to develop its taxonomy-related assessment and reporting practices in 2026. Bittium aims to increase the share of sustainable business practices. As the scope of reporting practices expands and the practices become clearer, we expect the share of Taxonomy-eligible and Taxonomy-aligned activities to increase in the future.



Sales Revenue

Economic activities	Codes	2025		Substantial Contribution Criteria						DNSH Criteria						Minimum Safeguards	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) turnover 2024	Category Enabling activities	Category Transitional activities
		Absolute turnover	Proportion of turnover	1. Climate change mitigation	2. Climate change adaptation	3. Water and marine resources	4. Circular economy	5. Pollution	6. Biodiversity and ecosystems	1. Climate change mitigation	2. Climate change adaptation	3. Water and marine resources	4. Circular economy	5. Pollution	6. Biodiversity and ecosystems				
		M€	%	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	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (taxonomy-aligned)																			
Turnover of environmentally sustainable activities (taxonomy-aligned) (A.1)		0.0	0.0														0%		
of which enabling		0.0	0.0	%	%	%	%	%	%								0%		
of which transitional		0.0	0.0	%													0%		
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL;N / EL(f)	EL;N / EL(f)	EL;N / EL(f)	EL;N / EL(f)	EL;N / EL(f)	EL;N / EL(f)										
Data processing, hosting and related activities	CCM 8.1	0.7	1%	KEL													0%		
Manufacture of electrical and electronic equipment	CE 1.2	55.9	47%				KEL										50%		
Provision of IT/OT data-driven solutions	CE 4.1	27.1	23%				KEL										15%		
Sale of spare parts	CE 5.2	0.1	0%				KEL										1%		
Repair, refurbishment and remanufacturing	CE 5.1	5.9	5%				KEL										5%		
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		89.7	75%	1%	0%	0%	75%	0%	0%								71%		
Total (A1 + A2)		89.7	75%	1%	0%	0%	75%	0%	0%								71%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non-eligible activities		29.6	25%														29%		
Total (A + B)		119.3	100%														100%		

Capital Expenditure

Economic activities	Codes	2025		Substantial Contribution Criteria						DNSH Criteria						Proportion of Taxonomy aligned (A.1) or eligible (A.2.) capital expenditure 2024	Category Enabling activities	Category Transitional activities
		Capital expenditure M€	Share of capital expenditure %	1.Climate change mitigation Y; N; N/ EL	2.Climate change adaptation Y; N; N/ EL	3. Water and marine resources Y; N; N/ EL	4. Circular economy Y; N; N/ EL	5. Pollution Y; N; N/ EL	6. Biodiversity and ecosystems Y; N; N/ EL	1.Climate change mitigation Y/N	2.Climate change adaptation Y/N	3. Water and marine resources Y/N	4. Circular economy Y/N	5. Pollution Y/N	6. Biodiversity and ecosystems Y/N			
A. TAXONOMY-ELIGIBLE ACTIVITIES																		
A.1 Environmentally sustainable activities (taxonomy-aligned)																		
CapEx of environmentally sustainable activities (taxonomy-aligned) (A.1)		0.00	0.0														0.0%	
of which enabling		0.00	0.0	%	%	%	%	%	%								0.0%	
of which transitional		0.00	0.0	%													0.0%	
A.2 Taxonomy-eligible but not environmentally sustainable activities																		
				EL;N / EL(f)	EL;N / EL(f)	EL;N / EL(f)	EL;N / EL(f)	EL;N / EL(f)	EL;N / EL(f)									
Manufacture of electrical and electronic equipment	CE 1.2	0.00	0%				KEL										0.0%	
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0.00	0%	0.0%	0.0%	0.0%	0	0.0%	0.0%								0.0%	
Total (A1 + A2)		0.00	0%	0.0%	0.0%	0.0%	0	0.0%	0.0%								0.0%	
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																		
CapEx of Taxonomy-non-eligible activities		11.20	100%														100.0%	
Total (A + B)		11.20	100%														100.0%	

Operational Expenditure

Economic activities	Codes	2025		Substantial Contribution Criteria						DNSH Criteria						Minimum Safeguards	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) operational expenditure 2024	Category Enabling activities	Category Transitional activities
		Operational expenditure	Share of perational expenditure	1.Climate change mitigation	2.Climate change adaptation	3. Water and marine resources	4. Circulareconomy	5. Pollution	6. Biodiversity and ecosystems	1.Climate change mitigation	2.Climate change adaptation	3. Water and marine resources	4. Circulareconomy	5. Pollution	6. Biodiversity and ecosystems				
		M€	%	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				
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities																			
OpEx of environmentally sustainable activities		0.00	0.0													0%			
of which enabling		0.00	0.0	%	%	%	%	%	%							0%			
of which transitional		0.00	0.0	%												0%			
A.2 Taxonomy-eligible but not environmentally sustainable activities																			
				EL;N / EL(f)	EL;N / EL(f)	EL;N / EL(f)	EL;N / EL(f)	EL;N / EL(f)	EL;N / EL(f)										
Manufacture of electrical and electronic equipment	CE 1.2	6.9	70%				EL									72%			
Provision of IT/OT data-driven solutions	CE 4.1	0.9	9%				EL									13%			
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		7.8	79%	0%	0%	0%	79.0%	0%	0%							85%			
Total (A1 + A2)		7.8	79%	0%	0%	0%	79%	0%	0%							85%			
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		2.02	21%													15%			
Total (A + B)		9.8	100%													100%			

Nuclear and Fossil Gas Related Activities

Row	Nuclear energy related activities	
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
	Fossil gas related activities	
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

ESRS E1 - Climate

Material Impacts, Risks and Opportunities

E1. Climate Change

Sub-topic	Description (occurrence in the value chain)	Negative/Positive/Risk/Opportunity	Value chain stage affected	Time horizon
Climate change adaption	Possible disruption to the supply chain due to exceptional weather extremes, which may affect, for example, the availability of components and thus cause operational costs.	Potential financial risk	Upstream Own operations Downstream	All
Climate change mitigation	The growing number of regulations and rules increases the need for resources for monitoring, interpretation, implementing changes, and reporting.	Actual financial risk	Upstream Own operations Downstream	All
Climate change mitigation	The growing demand for energy-efficient products and solutions that support the green transition promotes the reduction of emissions during product use and lowers the emissions of Bittium and Bittium's customers..	Actual opportunity	Own operations Downstream	Medium
Energy	Switching our own facilities to renewable energy and improving energy efficiency through ecological product design will reduce Bittium's carbon footprint.	Actual positive impact	Own operations Downstream	All



Transition Plan for Climate Change Mitigation (E1-1)

Bittium has a climate transition plan that aims to describe how the company intends to move towards a lower-emission and more sustainable future. The transition plan describes key measures and scenarios to achieve the company's greenhouse gas emission reduction targets for 2030 - considering key uncertainties and industry specificities. The plan covers emissions from both Bittium's own operations and the value chain. The greenhouse gas emission reduction targets included in the transition plan have complied with the minimum requirements set by the Science Based Targets initiative (SBTi), which makes the plan in line with the Paris Climate Agreement (limiting warming to 1.5 degrees Celsius). However, the emission reduction targets have not been confirmed by SBTi.

The transition plan has focused on comprehensively reducing emissions from its own operations, involving stakeholders in achieving emission reductions, and improving the energy and material efficiency of its own products. Several sector-specific requirements and regulations in the Medical and Defense sectors apply to Bittium's operations, which guide the implementation of the measures in the transition plan. These include, for example, special rules for the selection of certain modes of transport or the use of recyclable materials. The long-life cycles of products and long product development times have been identified as risk factors, which delay the realization of the desired emission reduction effects in the products sold.

Bittium has identified locked-in emissions regarding the use phase of Defense products. Bittium's opportunities to influence the product's use phase emissions for Defense products are limited to improving energy and material efficiency during the design phase and in Mid Life Upgrade projects. The operating expenses related to the transition plan are described in section E1-3. Bittium assumes that the share of taxonomy-eligible and compliant operations will increase in the future

In 2024, the company defined targets and measures for the emission reductions of its own operations for the first time. Scope 1 and 2 emissions are 2.4 % of the company's total emissions, and Bittium has a net zero target for them by 2030. The largest emissions in the Scope 1 category are caused by Bittium's leasing vehicles. Bittium has decided to switch to fully electric leasing vehicles by 2030. Regarding Scope 2 emissions, the target is that 100% of the energy purchased by Bittium is renewable energy by 2030.

During 2025, Bittium has updated its transition plan for scope 3 emissions. The transition plan presented in section E1-4 describes the key emission reduction measures for the most significant scope 3 categories.

Purchased products and services account for approximately 61% of Bittium's total scope 3 emissions. To reduce the resulting emissions, Bittium aims to collaborate with suppliers who are committed to carbon neutrality. In addition, the aim is to investigate opportunities for the introduction of recyclable material content on the product side and to draw up a plan to take it forward.

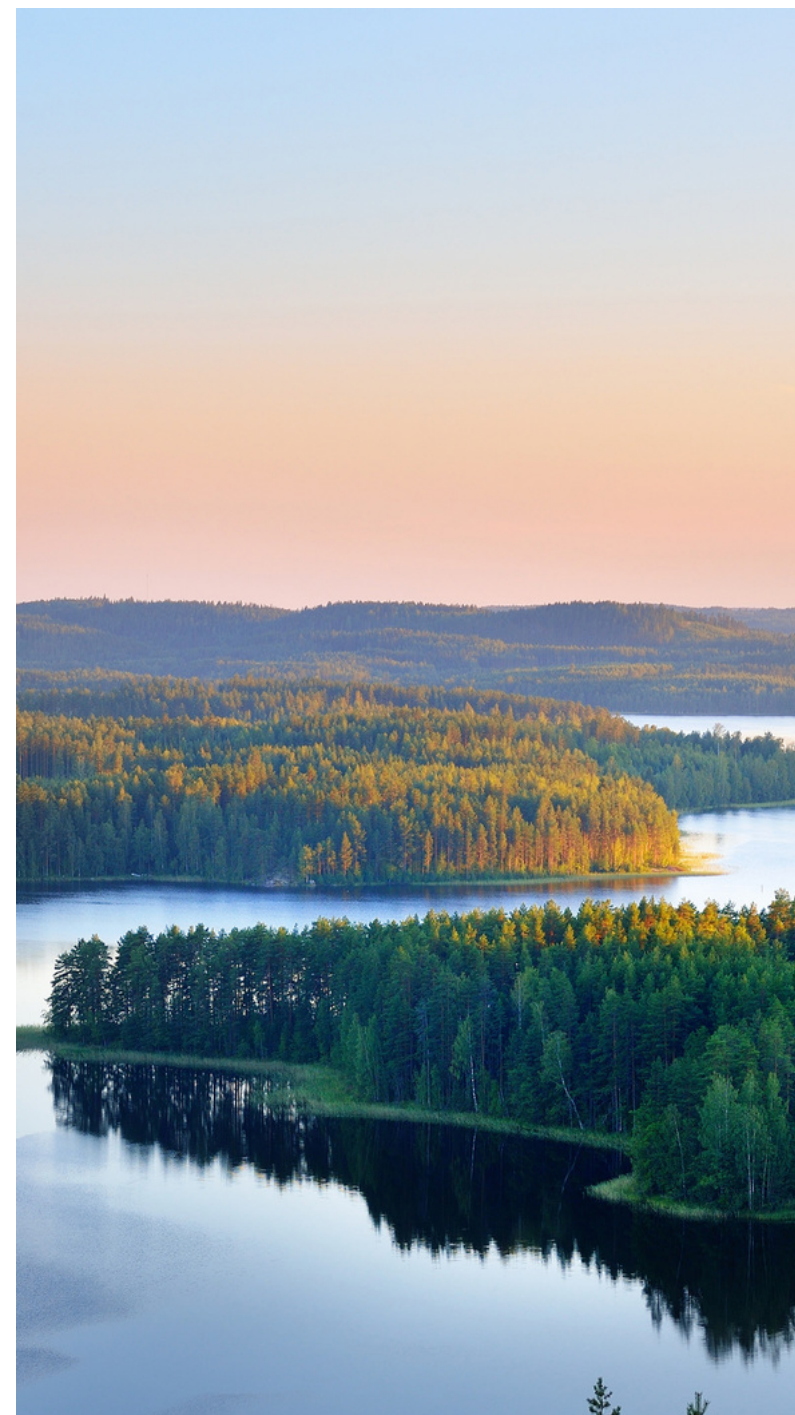
Regarding the emissions during use of its own products, Bittium has updated the ecodesign principles and will continue to integrate them into product design processes in the coming year. At the same time, the aim is to increase product-specific life cycle assessments and personnel training regarding ecodesign.

Bittium will collaborate with logistics partners who are developing their own operations towards emission-free transport models.

The number of leasing devices will also be optimized and the sustainability requirements for IT devices will be specified in the coming years.

The sustainability strategy defines goals for the years 2025–2028. In relation to climate change mitigation, the strategy has set goals for adapting the business to lower-emission and more energy-efficient. The goals of the transition plan and the sustainability strategy are aligned with each other.

Bittium is not excluded from the EU Paris Agreement or its benchmarks in accordance with the climate benchmark exclusion criteria of Commission Delegated Regulation (EU) 2020/1818. Bittium's Board of Directors has approved the sustainability strategy and transition plan on 30 October 2025.



Material Impacts, Risks and Opportunities and Their Interaction with Strategy and Business Model (ESRS 2 SBM-3)

Implementation of the Resilience Analysis

Bittium's resilience analysis is based on a climate risk assessment and a scenario analysis for 2024, which scopes are equal. The relationships between the material impacts, risks and opportunities, and the physical risks and transition risks that emerged in the climate risk assessment have been examined in the table on the next page.

The time horizons (short, medium and long) are consistent with the ESRS 1 recommendations. The analysis included all the company's operations, covering all locations and geographical areas, excluding confidential location data. The upstream analysis of physical risks extends to component suppliers and contract manufacturers. Raw materials have been considered in the transition risks in the analysis. The area of use of the products has been assessed in accordance with the target market areas. The impact of heat waves on product design has been assessed at locations in accordance with the MIL (Military Standard) of the defense industry, and heavy rainfall and storms in operationally relevant marine and coastal areas.

Critical assumptions made based on the scenario analysis in the transition to a lower-carbon and more sustainable economy are possible increases in the price of raw materials, especially for metals closely related to the green transition, and possible challenges in the future in the selection of suppliers. The increase in logistics costs due to the elimination or reduction of emission reduction rights, especially in air freight, was also identified as a market-related transition risk. The increase in the price of fossil and green energy is also seen as a risk.

Results of the Resilience Analysis

In the low warming scenario, Bittium's business strategy is adaptable, as in the short term the most critical issues for Bittium's resilience are related to the changing regulation and the transition risks of supplier relationships. The impacts on product design, such as product durability and changes in physical conditions, are milder. Bittium's resilience to transition risks has already been strengthened by measures to improve the transparency of the supply chain and by developing the material and energy efficiency of products.

Physical changes related to climate change can cause disruptions in Bittium's component supply chain, especially in

higher warming scenarios and in the medium and long term time frame. Bittium's resilience is quite good in this respect, as measures have already been taken to mitigate the risks of disruptions in potential supply chains. Resilience is being strengthened, for example, by decentralizing component deliveries to several suppliers. These measures should keep disruptions and financial impacts on business limited.

In the medium and long term and in scenarios of greater warming, climate-related physical risks, especially in terms of product design, will be highlighted. Bittium's resilience in this regard is good, as products are currently designed considering long product life cycles and component choices have taken into account the effects arising from increasing heat, humidity or changes in wind conditions.

Bittium's resilience is weakest in terms of fluctuations in raw material prices, rising logistics costs, changes in emission reduction rights and rising prices of fossil and green energy. Rising costs can have significant impacts on business. These difficult-to-predict transition risks that affect costs, which occur in all time frames and are particularly pronounced in scenarios of greater warming, will be assessed at regular intervals and observed in Bittium's strategy work.

The changing market situation, regulations and the impact of various crises on suppliers require supply chains to be highly resilient to disruption. Bittium aims to protect its supply chains by ensuring, for example, that Force Majeure clauses are included in contracts and by selecting components and semiconductors in product development in such a way that alternative suppliers can also be found. Supply chain management is carried out through regular contract reviews.

Market-related transition risks consist of the impacts of the green transition and the increase in logistics and raw material costs, such as air freight price developments and availability challenges for certain critical raw materials. Bittium will improve its resilience by building a control mechanism for the increase in raw material costs, by competitively bidding component suppliers taking logistics costs into account, and by utilizing emission-credited transportation.

The continuous development of more ecologically sustainable business, the production of environmental information about our own operations and value chain, and open sustainability

reporting support Bittium's ability to obtain affordable financing from the market also in the future.

Resilience in responding to regulation, reporting obligations and customer sustainability disclosure demands has been strengthened by increasing resources, training and tools.

Bittium carefully processes customer feedback and strives to communicate compliance perspectives, which alleviates stakeholder concerns and customer switching risks related to purchasing behavior. If harmful, prohibited or environmentally unfriendly substances or materials are detected in materials, various ways to resolve the situation are evaluated. These include, among others, supplier changes or product modifications aimed at ensuring product safety.

Bittium has responded to supply chain transparency by investing in a supplier management tool and increasing requirements for component suppliers to provide information during contract negotiations. The challenge is the specific requirements related to the manufacture of defense and information security products, which limit supplier options.

The physical climate risks that are relevant to Bittium (especially regarding the impacts on the value chain) are presented in the table on the next page. Product development and supply chain management play a key role in resilience related to physical climate risks. About climate risks, it is essential to select components in such a way that there are several component suppliers, which reduces the impact of sudden climate events on supply chains. The effects of increasing humidity and changes in wind conditions should be considered in product design. The direct impacts of climate-related physical risks on Bittium's owned or leased properties or personnel are minor.

There are uncertainties associated with scenario analysis. Emissions reductions under the Paris Agreement can actually occur in many different ways, but the common denominator is electrification and the critical raw materials involved. Another fairly certain change is increased regulation. The most uncertain are analyses related to stakeholder behavior. The uncertainty of all transition events increases significantly in the long term compared to the short and medium term. Scenarios are descriptive, and it is not possible to set precise time frames for events.

If physical climate risks were to materialize, it could be necessary to move infrastructure away from risk-prone areas in advance. In terms of impacts related to heat waves, cooling of business premises could be increased.

Active impact/risk	Physical/transition risk	Category	Impacts	Opportunity/positive impact
The growing number of regulations and laws increases the need for resources for monitoring, interpretation, implementation of changes and reporting. (upstream, own operations, downstream, risk)	Transition risk	Operating principles and legislation	Reduction in greenhouse gas emission prices	Switching our own facilities to renewable energy and improving energy efficiency through ecological product design will reduce Bittium's carbon footprint. (Own operations, downstream, positive impact)
		Technology	Replacing products and services with lower-emission alternatives	
			Costs of switching to lower-emission technology	
	Transition risk	Operating principles and legislation	Stricter emissions reporting obligations	
		Reputation	Mandates and regulations concerning current products and services or production processes	
			Market / reputation	
Transition risk	Technology	Failed investments in new technology	The growing demand for green transition-supporting and energy-efficient products and solutions promotes the reduction of emissions during product use and lowers the emissions of Bittium and Bittium's customers. (own operations, downstream, opportunity)	
	Market	Uncertainty of market signals		
Transition risk	Market	Uncertainty of market signals		
	Market	Rising raw material costs		
	Market	Rising logistics costs		
Physical risk	Temperature-related	Heat wave		
		Physical risk		Wind-related
Water-related	Storms (including snow, dust, sand)			
	Sea level rise and flooding			

The table lists the identified material impacts, risks and opportunities, as well as an explanation of whether the risk or opportunity is considered a climate change-related transition risk or a physical risk.

Policies Related to Climate Change Mitigation and Adaptation (E1-2)

Climate change mitigation and adaptation activities are guided by the company's Code of Conduct, Sustainability Strategy, Sustainability and Procurement Policy and Supplier Manual. The Code of Conduct describes the company's general ethical principles and its commitment to continuously prevent harmful environmental impacts and reduce the environmental impacts of products and services throughout their life cycle.

In 2025 Bittium combined its previous environmental and energy efficiency policies and its sustainability policy into a new sustainability policy. In its sustainability policy, Bittium is committed to reducing negative environmental impacts. The policy defines the most important goals, which are reducing greenhouse gas emissions, committing to renewable energy, improving energy and material efficiency, sustainability in the supply chain, reducing waste volumes and compliance with requirements. The procurement policy, in turn, guides responsible procurement throughout the value chain. The supplier requirements are compiled in the Supplier Manual, which deals with, among other things, requirements related to the environment and greenhouse gas emissions.

Bittium's policies covers all its own operations, personnel and management in Finland, Germany, the United States and the United Kingdom. Bittium's policies are also taken into account in the requirements related to value chain management, so in this scope it also covers all relevant geographical areas.

The implementation of the policies is the responsibility of each business segment. Bittium's management team is responsible for the policies at the highest level of the organization, and their implementation is monitored by the Sustainability Working Group. The Policies are reviewed annually, taking into account the requirements of stakeholders, such as new customer requirements and changed legislation.

Actions and Resources in Relation to Climate Change Policies (E1-3)

During 2025, the actions related to climate change have been:

- Updating Sustainability Policy
- Implementing the GHG emission calculation tool and developing the emission calculation process
- Preparing a climate transition plan and emission reduction measures for scope 3
- Mapping sustainability training needs for the entire person
- Increasing renewable energy and introducing low-emission fuel on flight routes
- Adding Sustainability resources to Bittium's Sustainability team

Scope 1 emissions decreased by 25 % compared to the previous year, as the number of leasing cars decreased and the share of electric cars increased. Scope 2 market-based emissions decreased by 45 %, as renewable district heating was introduced at the Oulu and Espoo locations. In addition, the Oulu, Kuopio, Tampere and Espoo locations switched to completely emission-free purchased electricity. Regarding Scope 3, the actions have mainly been preparatory work for the emission reduction measures in the following years and the refinement of the emission calculation process. In logistics, low-emission fuel was partially introduced in air cargo, but this did not have a major impact on total emissions in the first year.

The goals of the transition plan, updated in 2025, are set for 2030. Bittium will include the majority of its operating expenses related to the transition plan, such as personnel and training costs, as part of its fixed operating expenses and processes, such as its strategy work, product development and quality management. The most significant increases in operating expenses are likely to be caused by the transition to renewable energy, emission-credited transportation and greener traffic. Bittium has an ISO 14001 environmental management system and an ISO 50001 energy efficiency management system, which support a systematic and comprehensive approach to managing environmental and energy efficiency activities.

Impacts, Risks and Opportunities related to climate change mitigation, adaptation, energy and related operating principles and actions

	Impact, risk or opportunity	Policy	Actions 2025-2030
Climate change mitigation	The growing number of regulations and laws increases the need for resources for monitoring, interpretation, implementing changes, and reporting.	Code of Conduct Sustainability Policy Procurement Policy Supplier Manual	<ul style="list-style-type: none"> Sufficient resourcing and process development Maintenance of management systems in accordance with ISO 14001 and 50001. Implementation of the sustainability strategy and transition plan.
Climate change mitigation	The growing demand for energy-efficient products and solutions that support the green transition promotes the reduction of emissions during product use and lowers the emissions of Bittium and Bittium's customers.	Code of Conduct Sustainability Policy Procurement Policy Supplier Manual	<ul style="list-style-type: none"> Improving the material and energy efficiency of products Improving the availability of product-specific emissions data
Climate change adaption	Possible disruption to the supply chain due to exceptional weather extremes, which may affect, for example, the availability of components and thus cause operational costs.	Code of Conduct Sustainability Policy Procurement Policy Supplier Manual	<ul style="list-style-type: none"> Improving the energy and material efficiency of products.
Energy	Switching our own facilities to renewable energy and improving energy efficiency through ecological product design reduces emissions during product use.	Code of Conduct Sustainability Policy Procurement Policy Supplier Manual	<ul style="list-style-type: none"> Transition to renewable energy use in our own operations. Improving the material and energy efficiency of products. Improving the availability of product-specific emissions data.

Targets Related to Climate Change Mitigation and Adaptation (E1-4)

Bittium is steering its operations towards a lower-emission business through its transition plan. The base year of Bittium's transition plan is 2023. The emissions calculation for the base year 2023 was made in accordance with the E1-6 disclosure requirements, including scope 1, 2 and 3 emissions. The emissions for the base year are listed in the E1-6 table.

The emission reduction targets have been set using the guidelines of the cross-sectoral emission reduction reference pathway (Pathways to Net-zero – SBTi Technical Summary, version 1.0, October 2021). The Science Based Target initiative takes into account the requirements for limiting global warming to 1.5 degrees. At the time of reporting, sector-specific guidelines on decarbonization were not available. The calculated emission value for the base year 2023, which includes scope 1–3 emissions and expected growth in operations, is 7913.15 tCO2e.

When looking at emission reduction measures, it is important to note that scope 1 emissions account for approximately 0,3 % and scope 2 emissions for 2,1 % of Bittium's total emissions. Market-based gross emissions have been used to determine the emission reduction targets. The goal of the transition plan

is to reduce total emissions by 44% by 2030, which would mean 4461 tCO2e total emissions.

Bittium's transition plan targets cover scope 1, scope 2 and the most significant categories for scope 3 as follows:

Scope 1: Reducing direct emissions from our own operations by 100% by 2030 by replacing the company's leasing cars with electric vehicles.

Scope 2: Reducing indirect emissions from purchased energy by 100% by 2030 by switching to fully renewable energy at all locations in Finland.

Scope 3: For indirect emissions, emission reductions have been targeted at the most significant scope 3 categories, which are purchased products and services, logistics, leasing equipment and emissions during product use phase. Overall, Bittium aims for a total emission reduction of 42% for scope 3 emissions.

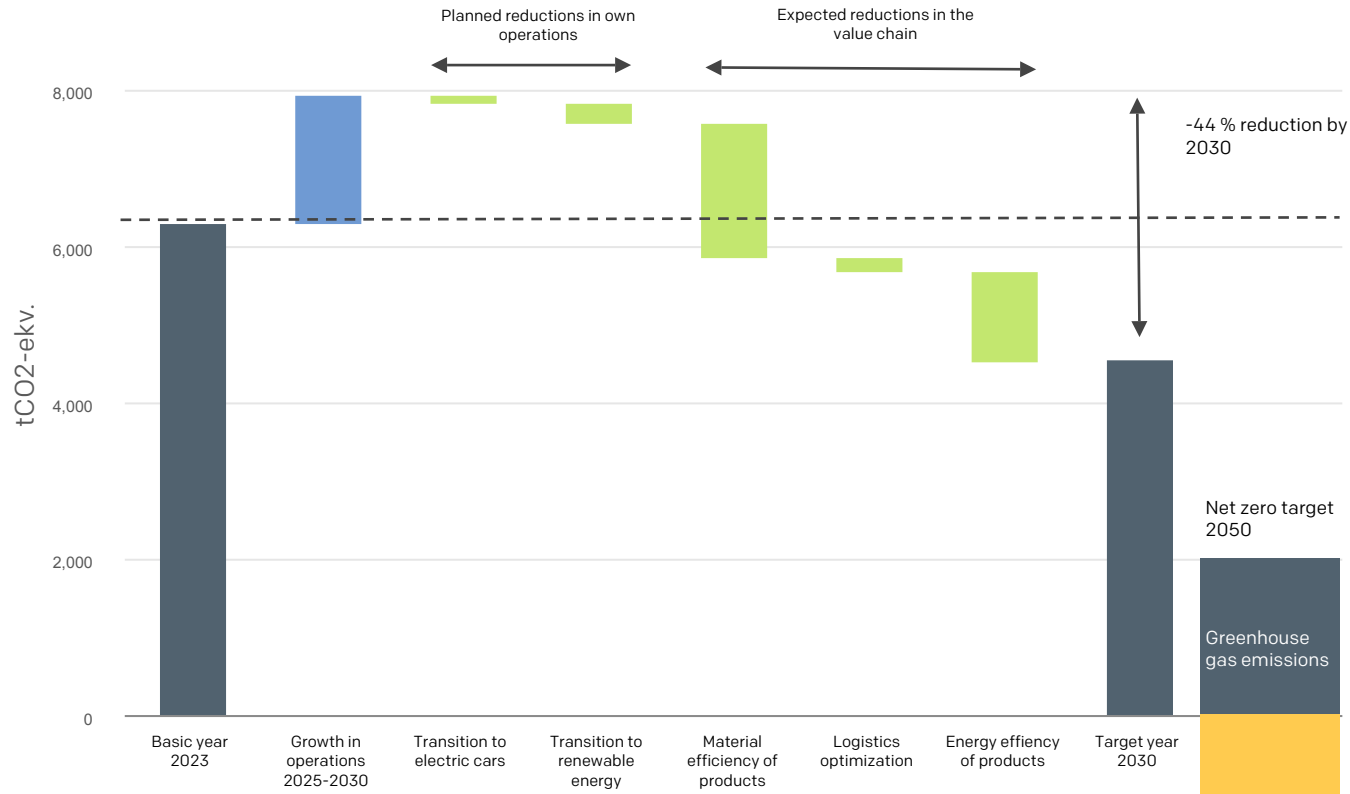
- The goal is to reduce emissions from purchased materials and services by committing critical suppliers to carbon neutrality and emission reduction targets, and to explore

the possibility of introducing recycled material content for certain material categories.

- Bittium's goal is to increase low-emission modes of transportation and cooperate with logistics partners whose transition plans are in line with the Paris Climate Agreement.
- Emissions from leasing equipment are reduced by optimizing the number of equipment and establishing sustainability criteria for new leasing equipment.
- Reducing emissions from our own products during use phase is challenging and requires further development work. Material and energy efficiency is sought with the renewed ecological design criteria in product development.

Emission reductions have been calculated as percentages in relation to the emissions in the base year 2023. Technologies related to achieving greenhouse gas emission reduction targets were not introduced during 2025. Bittium's emission reduction target has been set to be achieved by 2030 and no interim targets have been set in the reporting year.

Transition Plan for Climate Change Mitigation



During 2025, Bittium implemented a new emissions calculation tool and significantly refined its calculation process. As a result, some Scope 3 categories have been recalculated also for 2023 and 2024, which caused changes to the total emissions. Bittium's current transition plan was prepared and approved before the correction calculations and therefore deviates from the absolute emissions reported in Table E1-6. Bittium will update its transition plan based on the refined emissions data during 2026.

Energy Consumption and Mix (E1-5)

71,4% of the electricity purchased by Bittium in 2025 was produced from renewable and emission-free energy sources. In addition, Oulun Energia's solar panels installed on the roof of the Oulu office produced 90,3 MWh of solar energy.

In 2025, Bittium's total consumption of purchased electricity and district heating was 3125,1 MWh.

Bittium's vehicles include both diesel and hybrid vehicles. In the reporting year, Bittium managed 6 vehicles in Finland and one vehicle in Germany. Two contracts in Finland expired during August. There are no vehicles managed by Bittium in use in the UK or the USA. The amount of energy generated from the combustion of fuels in leasing vehicles belonging to the Scope 1 category was 94.04 MWh (petrol and hybrid), which is approximately 3 % of the total energy consumption.

Energy consumption is measured in megawatt hours (MWh). High climate impact sectors are defined in NACE Sections A to H and Section L in accordance with Commission Delegated Regulation (EU) 2022/1288. Based on the definitions, Bittium's Medical business segment belongs to the high climate impact sector NACE: C26.6.0 Manufacture of irradiation, electromedical and electrotherapeutic equipment. The denominator in the energy intensity table is the total revenue of the Medical business segment, which is included in the note 1 in financial statements

Energy Consumption and Energy Mix	2025	2024
(2) Fuel consumption of crude oil and petroleum products (MWh)	97.5	111.2
(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources	758.8	514.4
(6) Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)	856.3	625.6
Share of fossil sources in total energy consumption (%)	26%	18%
(7) Consumption from nuclear sources (MWh)	1,418.3	1,296.2
Share of consumption from nuclear sources in total energy consumption (%)	43%	37%
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	948.0	1,492.5
(10) The consumption of self-generated non-fuel renewable energy (MWh)	90.3	82.5
(11) Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)	1,038.3	1,575.0
Share of renewable sources in total energy consumption (%)	31%	45%
Total energy consumption (MWh) (calculated as the sum of lines 6, 7 and 11)	3,312.9	3,496.8

Energy intensity in relation to net revenue	2025	2024
Total energy consumption from activities in high climate impact sectors (MWh / MEUR)	12.3	11.7

The relation between energy intensity based on turnover and financial statement data	2025	2024
Net revenue (other) MEUR	19.4	19.3
Total net revenue (financial statement) MEUR	119.3	85.2

Gross Scopes 1, 2, 3 and Total GHG Emissions (E1-6)

Bittium's market-based scope 1, 2 and 3 greenhouse gas emissions totaled 6 753 tCO₂e in the reporting year 2025. Scope 1 emissions consist of the diesel-powered backup generator and the company's leasing vehicles. In total, scope 1 emissions were 21 tCO₂e, which is approximately 0.3% of the company's total carbon footprint. Bittium's market-based scope 2 emissions were 142 tCO₂e and they were generated from the district heating and electricity consumption of the offices. Scope 2 emissions are 2,1 % of the company's total carbon footprint

Bittium's scope 3 emissions from its value chain were 6 590 tCO₂e, which is 97.6% of the company's total emissions. There have been no significant changes in Bittium's business operations between 2024 and 2025. All greenhouse gas emissions are broken down by emission source type in the emissions table below.

In 2025, Bittium's scope 2 greenhouse gas emissions contractual instruments accounted for 75.7%. The contractual instruments were renewable energy certificates of origin.

GHG Intensity in Relation to Net Revenue

	2025	2024
Total net revenue (in financial statements)	119.3	85.2
Intensity (market based) (tCO ₂ e / MEUR)	56.6	55.1
Intensity (location based) (tCO ₂ e / MEUR)	56.6	54.7



Greenhouse gas emissions (E1-6 table)

	Retrospective						
	Base Year 2023	2024	2025	%N / N-1	2030	2050	Annual % Target / base year
Scope 1 GHG Emissions							
Gross Scope 1 GHG emissions (tCO ₂ eq)	28	28	21	-25%	-100%	N/A	-17%
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	N/A	N/A	N/A				
Scope 2 GHG Emissions							
Gross location-based Scope 2 GHG emissions (tCO ₂ eq)	423	228	141	-38%		N/A	
Gross market-based Scope 2 GHG emissions (tCO ₂ eq)	313	259	142	-45%	-100%	N/A	-17%
Significant scope 3 GHG emissions							
Total Gross indirect (Scope 3) GHG emissions (tCO ₂ eq)	4,627	4,406	6,590	50%		N/A	
1 Purchased goods and services	2,883	2,587	4,022	55%		N/A	
[Optional sub-category: Cloud computing and data	N/A	N/A	32			N/A	
3 Fuel and energy-related Activities (not included in Scope 1 or Scope 2)	140	133	101	-24%		N/A	
4 Upstream transportation and distribution ¹	239	242	141	-42%		N/A	
5 Waste generated in operations	10	11	7	-41%		N/A	
6 Business traveling	320	409	284	-30%		N/A	
7 Employee commuting ²	87	79	176	123%		N/A	
8 Upstream leased assets ³	42	80	121	51%		N/A	
11 Use of sold products ⁴	744	715	1,527	113%		N/A	
15 Investments	155	142	180	27%		N/A	
Quantitative Reconciliation							
Total GHG emissions location based (tCO ₂ eq)	5,078	4,662	6,752	45%		N/A	
Total GHG emissions market based (tCO ₂ eq)	4,967	4,693	6,753	44%		N/A	

¹ Figures for 2023 and 2024 have been corrected so that figures incorrectly included in the downstream transport category have been added to the upstream transport and distribution category.

² The number of respondents in the 2025 commuter survey was larger than in previous years, so the emissions calculation became more precise.

³ The calculation process and initial data for 2025 were revised, so the years 2023 and 2024 have also been recalculated. The corrected data for the reference year has not been verified by external verifier.

⁴ The calculation process and initial data for 2025 were revised, so the years 2023 and 2024 have been recalculated, and the corrected data for the reference year has not been verified by external verifier.

Accounting Policies

Bittium's greenhouse gas emissions have been calculated in accordance with the GHG Protocol Corporate Accounting and Reporting standard and the Corporate Value Chain (scope 3) Accounting and Reporting standard. (GHG Protocol, 2004; GHG Protocol, 2011). The calculation period covers the financial year 1.1.2025–31.12.2025.

An operational control boundary was applied in the calculation, and the calculation was implemented at the level of the consolidated accounting group. The GHG calculations are for the same reporting undertaking as the financial statements in accordance with ESRS 1 62-27.

Bittium has implemented a new emissions calculation tool and developed its calculation process during 2025. Different emission factors have been used for some categories and the calculation method has been refined. As a result, some of the scope 3 categories (3.8 Upstream leased assets and 3.11 Use of sold products) have been recalculated for 2023 and 2024. Of the total emissions in 2025, 5,2 % has been calculated using primary data obtained either from own processes or from the suppliers in the value chain.

The share of foreign locations is significantly lower compared to Bittium's other locations, which is why the assessment method used was considered sufficient.

The emission factors used in the calculation do not distinguish between the percentages of biogenic emissions.

Category	Description	Boundary	Calculation method
Scope 3.1.	Purchased goods and services	Included	The reported information has been combined with the best available emission factors
Scope 3.2.	Capital goods	Included	The reported information has been combined with the best available emission factors
Scope 3.3.	PFuel and energy-related activities (not included in Scope1 or Scope 2)	Included	The reported information has been combined with the best available emission factors
Scope 3.4.	Upstream transportation and distribution	Included	The reported information has been combined with the best available emission factors
Scope 3.5.	Waste generated in operations	Included	The reported information has been combined with the best available emission factors
Scope 3.6.	Business travelling	Included	The reported information has been combined with the best available emission factors
Scope 3.7.	Employee commuting	Included	The reported information has been combined with the best available emission factors
Scope 3.8.	Upstream leased assets	Included	The reported information has been combined with the best available emission factors
Scope 3.9.	Downstream transportation	Included	The reported information has been combined with the best available emission factors
Scope 3.10.	Processing of sold products	Not applicable, the sold products are final products.	
Scope 3.11.	Use of sold products	Included	The reported information has been combined with the best available emission factors
Scope 3.12.	End-of-life treatment of sold products	Not applicable, not material	
Scope 3.13.	Downstream leased assets	Not applicable, Bittium does not have any downstream leased assets.	
Scope 3.14.	Franchising	Not applicable, Bittium does not engage in franchising activities.	
Scope 3.15.	Investments	Included	The reported information has been combined with the best available emission factors

Scope 1 Greenhouse Gas Emissions:

Bittium company leased cars are petrol and hybrid cars. The emission calculation for leased cars is based on the actual mileage and/or energy and fuel consumption of each car type. The information for leased cars has been obtained from the leasing supplier. For the German office, fuel consumption data was calculated based on the kilometers driven. The diesel consumption of Bittium's Oulu office's backup generator was calculated based on the average (total consumption/number of years). Emissions for all fuels were calculated using the emission factors of the French Environment Agency (ADEME).

Scope 2 Greenhouse Gas Emissions:

Bittium owns two office buildings located in Oulu and Kuopio and leases office space in Tampere, Espoo, Kajaani, Dallas, Munich and London.

For the Finnish offices, energy consumption data was obtained from energy suppliers. The International Energy Agency (IEA) 2024 emission factors were used as emission factors. At Bittium's Oulu office, part of the electricity is generated by solar panels installed on the roof. In 2025, the solar panels produced a total of 90.3 MWh. For the offices in Germany, the USA and the UK, accurate energy consumption data was not available, so electricity consumption has been estimated based on the number of employees and local emission factors.

Scope 3 Greenhouse Gas Emissions:

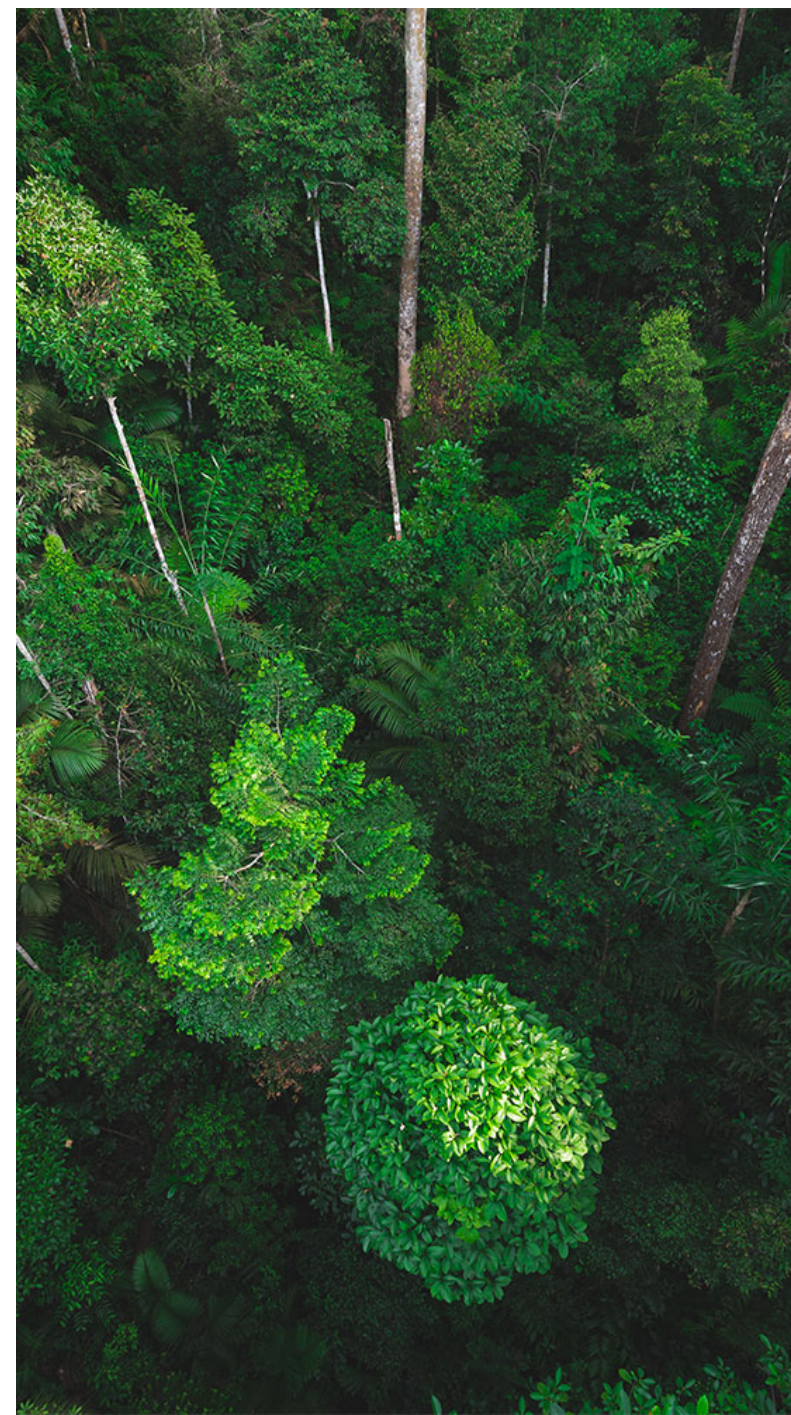
All relevant emission categories have been taken into account in calculating Bittium's upstream and downstream scope 3 emissions:

- Emissions from purchased products and services include the entire Group's component, product and service purchases during 2025. The quantities of purchased materials have been obtained from the enterprise resource planning system. The emission factors of Ecoinvent 3.12 were used to calculate emissions from materials. Emissions from services and capital goods were calculated on a cost

basis using the emission factors of the French Environment Agency (ADEME).

- Upstream transportation emission was calculated using primary data from logistics partners.
- Upstream leased assets emissions consist of leased IT equipment acquired during the reporting year. Their emissions were calculated using device-specific emission factors from the EXIOBASE database.
- Waste emissions from Bittium's operations in Finland are calculated using waste volumes obtained directly from waste management companies. For the German, US and UK locations, waste volumes were estimated based on the number of employees.
- Emissions from business-related travel have been calculated based on a travel expense database, either on a kilometer or cost basis.
- Commuting emissions have been calculated based on the results of a staff commuting survey, which was extrapolated to cover all staff. The emissions were calculated using the United Nations greenhouse gas emission conversion factors.
- The emissions during use of the products were calculated based on the energy consumption of the products during use, the number of products sold and the emission factors of the International Energy Agency (IEA).
- The investments have been calculated based on the company's turnover and Bittium's ownership ratio using industry-specific emission factors.

Categories 10 (processing of sold products), 12 (end-of-life treatment of sold products), 13 (downstream leased assets) and 14 (franchising) are not significant for Bittium, so their emissions have not been calculated.



ESRS E5 – Resource Use and Circular Economy

Material Impacts, Risks and Opportunities

E5. Resource Use and Circular Economy

Sub-topic	Description	Negative/Positive/Risk/Opportunity	Value chain stage affected	Time horizon
Resource outflows related to products and services	If competitors had more responsible products through agile and sustainable design, it could lead to Bittium losing market share to competitors, which could negatively affect the development of revenue.	Potential financial risk	Own operations Downstream	All
Waste	Extending the lifespan of products, ensuring maintainability, and providing appropriate recycling instructions reduce the amount of waste.	Actual positive impact	Own operations Downstream	All



Policies Related to Resource Use and Circular Economy (E5-1)

Bittium's Code of Conduct and its sustainability- and procurement policies aim to ensure at a high level that environmental responsibility is taken into account in the company's value chain by reducing the harmful environmental impacts of products and operations and by making the use of resources more efficient.

The Code of Conduct describes the company's general ethical principles and its commitment to continuously prevent pollution and reduce the environmental impact of products and services throughout their life cycle. In 2025, Bittium merged its previous environmental and energy efficiency policy and its sustainability policy into a new sustainability policy. In the new sustainability policy, Bittium is committed to reducing negative environmental impacts. The policy defines the most important principles regarding environmental responsibility, social responsibility and good governance. The procurement policy, in turn, guides responsible procurement throughout the entire value chain.

Bittium's Supplier Manual contains the most important policies, procedures and requirements for Bittium's supply chain. Bittium requires its suppliers to have an environmental management system that meets the requirements of the ISO 14001 standard. Supplier requirements are presented in the Supplier Manual, which sets out, among other things, process energy efficiency, use of renewable resources, avoidance of harmful substances and minimization of emissions.

Bittium's Code of Conduct, sustainability policy and procurement policy cover all of its own operations, personnel and management in Finland, Germany, the United States and the United Kingdom. Bittium's Supplier Manual covers the entire value chain.

The implementation of the policies is the responsibility of each business segment. Bittium's management team is responsible for the policies at the highest level of the organization, and the implementation is monitored by the Sustainability Steering Group. No direct stakeholder consultation process has been applied in the preparation of the policies.

Policies does not address the transition away from primary resource use or the use of secondary resources. The use of renewable resources is defined as a supplier requirement in the Supplier Manual, but the policy does not set requirements for

the sustainable procurement of renewable resources, as Bittium's products currently have restrictions related to the use of renewable materials. The linkage of material impacts, risks and opportunities related to resource use and the circular economy to the policies is described in summary table E5 at the end of this section.

Actions and Resources related to Resource Use and Circular Economy (E5-2)

Bittium's ongoing key actions related to resource use and the circular economy consist of sustainable product design, which includes designing products to have the longest possible lifespan, product maintainability, and proper recycling.

During 2025, actions related to resource use and the circular economy have included:

- Harmonization and updating of circular economy guidelines and ecological product design requirements, and
- Completion of the waste management plan

Bittium will continue to develop circular economy principles and expertise by training personnel during 2026. In addition to ecological product design, Bittium's ongoing actions related to the circular economy and resource use include, in addition to ecological product design, Mid Life Upgrade (MLU) programs during the life cycle, which allow customers to maintain their purchased systems by purchasing individual system components and thus avoid purchasing the system new, as well as End of Life (EoL) component purchases, which ensure the availability of materials throughout the life cycle. This ensures that the possible withdrawal of a component from the market does not cause unplanned configuration changes to the products delivered to customers. The actions also guarantee the success of maintenance and spare parts deliveries over the long term and ensure a long product lifespan.

Action plans and activities related to ecologically sustainable product and service design, recycling and compliance are part of Bittium's ongoing business, and the personnel, administrative and material costs they generate. The implementation of the action plans has not required separate significant Capex or Opex expenses.

Activities related to resource use and circular economy during the reporting period are described in summary table E5 at the end of this section.

Targets related to Resource Use and Circular Economy (E5-3)

Bittium has not set time- and result-based targets for resource use or circular economy. Bittium monitors the effectiveness of operating principles and actions in relation to material impacts, risks and opportunities using targets and indicators in accordance with the sustainability strategy, which come from improving material and energy efficiency and progress in the transition plan regarding emissions during the use of products. Circular economy targets are related to the integration of circular economy principles into operational activities by 2027. Bittium does not have the possibility to trace end-of-life products from customers with sufficient accuracy.

Resource Outflows (E5-5)

Products and Materials

Bittium's resource outflows consist of Bittium's designed and manufactured products for biosignal measurement and remote monitoring, as well as wireless and embedded solutions for the defense and government markets, related components, and packaging materials used for transportation and protection.

In Bittium's business, the principles of circular economy are embodied in the durability, reusability (Medical), repairability, dismantling, refurbishment and recycling of products and packaging, taking into account their entire life cycle.

The sustainability of Bittium's Defense and Security business segment products is illustrated, among other things, by the long life cycle of products aimed at the defense equipment sector. Typically, the targeted life cycles of defense industry products can be up to tens of years. The products are not designed for remanufacturing, but are recycled through waste management. The life cycle of the products is extended with so-called Mid Life Upgrade programs. Customers can maintain the systems they have purchased by purchasing individual system components instead of having to purchase the entire system new. Product design also takes into account the modularity of the products within product families, which improves material efficiency, increases repairability and reduces the amount of potential waste. Maintenance agreements are concluded with customers, which define the level of maintenance. Based on these, the number of spare parts needed can be defined in advance, which has an impact on the amount of materials to be purchased. Currently, customer requirements do not allow the use of recyclable materials in products, so a long service life and maintainability are the most important circular economy principles for the Defense & Security business segment.

If the product has to be disposed of, security-sensitive parts such as printed circuit boards and memory cards are handled in a manner appropriate for each product and agreed with the customer. Some mechanical components may also require separate handling. If the product is disposed of by Bittium, a

separate certificate of disposal will be sent to the customer. Considering the intended use and customer base of the Defense & Security business segment product families, these products cannot be sorted and recycled in the same way as normal consumer electronics.

The durability assessment of medical products that measure biosignals is determined by the durability of the batteries used in the devices. Medical device legislation requires that the lifespan of each device be assessed and that testing be performed to demonstrate that the device maintains its performance and safety during this defined lifespan. Medical devices in the Medical business segment are designed and manufactured to be durable and repairable. Disposable accessories are used with reusable devices. Taking into account the safety requirements set for medical devices (patient safety), a disposable device can in some situations be seen as a better option in terms of durability than reusable and multi-purpose devices that can be cleaned with strong cleaning agents. The material choices aim to minimize the impact on the environment and users. The availability of spare parts is aimed at ensuring maintainability for the promised lifespan. Bittium offers maintenance and repair services for some of its medical devices, where the device's housing, battery and USB connector are replaced with new ones.

Medical devices are mainly recycled by the customers who purchased the product, according to the recycling instructions on the product packaging.

The durability of Bittium's products is calculated based on the product's long service life, including product maintenance and product support.

- Products measuring biosignals: average life cycle 3 years. / Bittium 3 years (3 years / 3 years)
- Security phones: average life cycle 4 years / Bittium 8 years (4 years / 8 years)
- Tactical radios: average lifespan 25 years / Bittium 25 years (25 years / 25 years)

- Field phones average life cycle 25 years / Bittium 25 years (25 years / 25 years)

Bittium's information on product durability and repairability is based on measurements, collected lifecycle data for products, and calculated data. The information is not reported at a more detailed level due to the business and security risks associated with product data.

Not all Bittium products and/or product parts can be sorted and recycled in the same way as normal consumer electronics, due to information security requirements based on legislation and/or customer requirements. Medical products have product-specific End of Life treatment instructions, which provide instructions for dismantling materials and thus enable the proper recycling of e.g. batteries and plastic parts. Bittium products have small packaging quantities and the packaging is mainly paper, plastic and/or wood-based, all of which are 100% recyclable materials.

Waste

The waste generated by Bittium's own production is mainly sorted packaging waste, which is recycled with the help of a selected partner that organizes waste management and recycling services. Packaging waste is mostly cardboard, paperboard and various plastics such as polystyrene and other plastic products used to protect products. Substances that are considered hazardous waste and are processed in production include, among others, various adhesives, pastes and epoxies. The amount of waste is monitored by waste type on an annual basis.

Due to the information security requirements of Bittium's products and the customer base, only a few of the products used in defense or healthcare are returned to Bittium for disposal. The operators who purchased the devices want to handle the recycling or disposal of the products through their own channels. Bittium is committed to receiving and recycling the products it manufactures through appropriate channels, as required by producer responsibility.

Resource Outflows	2025	2024
Total amount of waste in metric tonnes	39.03	36.84
Total amount of waste diverted from final treatment	38.50	36.55
Conventional waste	38.47	36.49
Preparation for reuse	0.00	0.02
Recycling	15.12	13.30
Other recovery options	23.35	23.17
Hazardous waste	0.04	0.06
Preparation for reuse	0.00	0.00
Recycling	0.04	0.00
Other recovery options	0.00	0.06
Total amount of waste sent for final disposal	0.52	0.29
Conventional waste	0.39	0.29
Incineration (without energy recovery)	0.00	0.00
Landfilling	0.39	0.29
Other disposal operations	0.00	0.00
Hazardous waste	0.13	0.00
Incineration (without energy recovery)	0.00	0.00
Landfilling	0.00	0.00
Other disposal operations*	0.13	0.00
Total amount of non-recycled waste in metric tons	23.86	23.54
Percentage of non-recycled waste	61.14%	63.90%
Total amount of hazardous waste in metric tons	0.17	0.06
Total amount of radioactive waste in metric tons	0.00	0.00

The following calculation methods have been used for all figures presented in the table above:

- Waste data has been obtained from waste reports prepared by operators responsible for waste management.
- For Tampere and Espoo, waste data has been obtained for the entire property renting business premises, of which Bittium's share has been calculated in proportion to the square footage of the rented space.
- The waste volumes for the USA, Germany and UK have been calculated based on the total waste volume per person in Finland and multiplied by the number of people working abroad. In 2025, Bittium established a new subsidiary in the

United Kingdom (UK). The impact of the location on waste volumes is small.

- The reports received from different locations have specified the types of waste recovery.
- The percentage of non-recycled waste is obtained by dividing the total amount of non-recycled waste by the total amount of waste.
- Other recovery activities for conventional waste include the combustion of mixed waste into energy in waste-to-energy plants and biowaste from Bittium's Kajaani site, which is processed into biogas at a biogas plant.

Bittium's operations or products do not generate any radioactive waste.

Summary table of the relationships between impacts, risks and opportunities, policies and actions -E5

Sub-topic	Impacts, risks and opportunities	Policies	Activities during the reporting period	Planned actions 2026
Resource outflows related to products and services	Competitive risk, if competitors are able to respond to product development more agilely or if competitors have more responsible products through sustainable design, for example longer service life or reparability. (Own operations, downstream, risk)	Code of Conduct Purchasing Sustainability Policy Supplier Manual	Ecological Principles developed End of Life Purchases Mid Life Upgrade Programs	Improving material and energy efficiency: Circular economy principles as part of operational activities by 2027
Waste	Extending the service life of products, ensuring maintainability and appropriate recycling instructions reduce the amount of waste. (Own operation, downstream, positive impact)	Code of Conduct Purchasing Sustainability Policy Supplier Manual	Waste management plan	Implementation of the waste management plan

Social Information

Contents

ESRS S1 – Own Workforce	54
ESRS S2 – Workers in the Value Chain	61
ESRS S4 – Consumers and End-Users	64

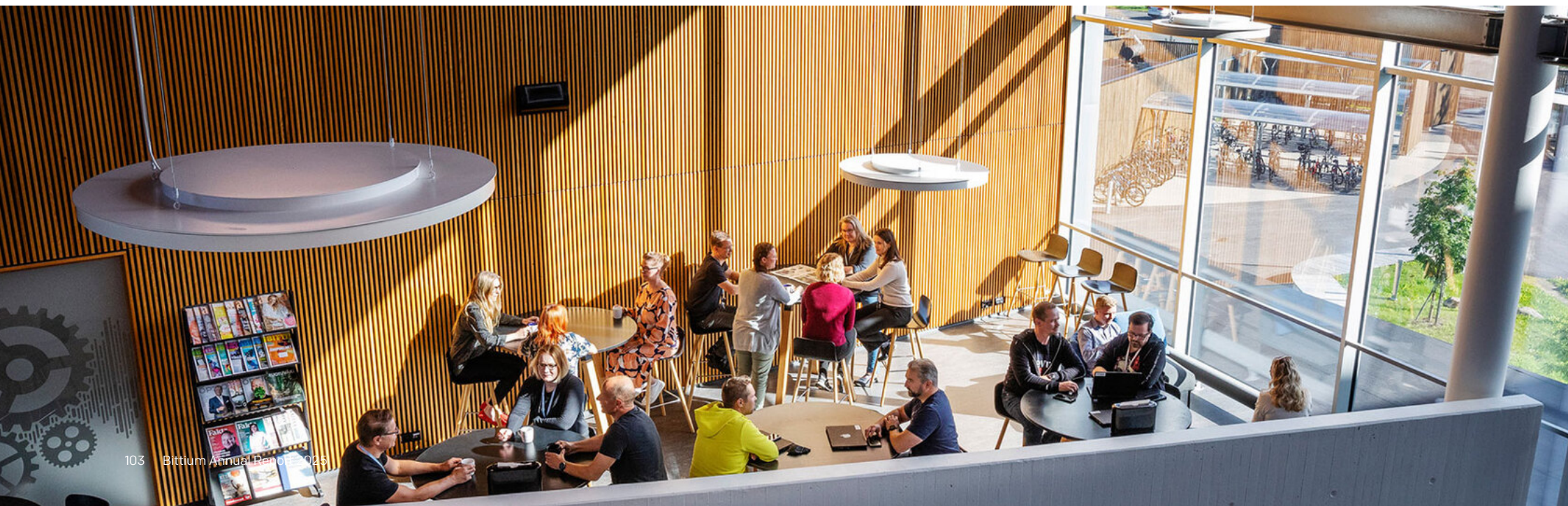


ESRS S1 – Own Workforce

Material Impacts, Risks and Opportunities

S1. Own workforce

Sub-topic and sub-sub-topic	Description	Negative/Positive/Risk/Opportunity	Value chain stage affected	Time horizon
Working conditions: Employment security	Job satisfaction among your own personnel improves the employer image, employee availability, retention, motivation, and affects the customer experience.	Actual positive impact	Own operations	All
Working conditions: Health and safety	Work stress poses a risk to employees' well-being and coping at work, and more broadly to the stability and availability of the workforce.	Actual financial risk	Own operations	All
Equal treatment and equal opportunities for all: Education and competence development	If the skills of employees do not meet the requirements of a rapidly changing operating environment, it poses a risk to the company's competitiveness.	Actual financial risk	Own operations	All



Material Impacts, Risks and Opportunities and Their Interaction with Strategy and Business Model (ESRS 2 SMB-3)

At the end of 2025, Bittium announced its updated growth strategy for 2025–2028. To enable profitable growth, the company focused on the transition from a product development organization to a customer-oriented, growth-oriented operating model through its segment organizations during 2025. The strategy's personnel-related goals will be implemented and guided in more detail in a separate personnel strategy (for 2024–2025).

The policies related to the company's own workforce are guided by plans that are updated and evaluated regularly. (The policies related to personnel and their relationship to strategy are described in more detail in section S1-1. The relationship between Bittium's strategy and business model with personnel-related risks and opportunities is also described in section ESRS 2 SBM-2.)

At the end of 2025, Bittium employed a total of 528 people in Finland, Germany and the United States. In 2025, Bittium established a UK subsidiary, which had no employees in 2025. 99 percent of the personnel work in Finland. The information published by Bittium in its sustainability reporting covers all employees in its own workforce. A description of non-employee employees can be found in section S1-7.

The majority of Bittium's personnel are full-time and permanent employees. The average age of the work community is 47 years and the average number of years of work at Bittium is over 10 years. The age structure is taken into account when implementing orientation and competence development. The maintenance of the competence of experienced employees is supported by offering training opportunities to deepen their own competence. Transferring tacit experience knowledge to those starting out in the field is one of the most important aspects of developing the work community - correspondingly, fresh experts can bring new types of competence to their work community. The employer is committed to supporting the length of work careers, and Bittium has introduced development discussions for older employees in accordance with the work career agreement with people who have reached the age of 58.

In the 2025 double materiality assessment, employment security, health and safety, and training and skills development emerged as material issues for Bittium. The transition plan has

not resulted in any material impacts on the company's own workforce, and the materiality assessment did not identify any potential impacts related to the transition plan.

Sub-topic	Sub-sub-topic	Impact, risk or opportunity
Working conditions	Employment security	Job satisfaction of your own personnel improves the employer image, employee availability, retention, motivation and affects the customer experience. (Own actions, actual positive impact)
Working conditions	Health and safety	Work load poses a risk to employees' well-being and coping at work, as well as to the stability and availability of the workforce more broadly. (Own operations, actual financial risk)
Equal treatment and equal opportunities for all	Training and skills development	If the skills of employees do not meet the requirements of a rapidly changing operating environment, it poses a risk to the company's competitiveness. (Own operations, actual, financial risk)

Bittium's high level of know-how and professionalism, especially in information security matters, workforce availability and competence development are closely related to Bittium's business. Investing in personnel competence and ensuring special competence guarantee Bittium's position as a technological pioneer. Bittium's business depends on its own workforce and its availability. The importance of ensuring good working conditions and well-being of personnel is also recognized at the strategic level. Investing in personnel can attract a skilled workforce and improve competitiveness. Bittium's own workforce works in areas and sectors where the risk of forced or child labor is not material due to local legislation, industry-related competence requirements and effective monitoring of working conditions.

All the impacts, risks and opportunities described above are widespread in nature and cover almost all of Bittium's workforce, or at least the majority of it. In some respects, the impacts are particularly targeted at the following employee groups: young or newly employed employees who need increased support at the beginning of their careers; older, more experienced employees who need special attention to deepen their skills; women, whose share in a male-dominated sector is still low. The assessments are based on consultations with personnel and other stakeholders as part of the duality

assessment process and on data provided by employee surveys. (The measures provided by Bittium related to training and skills development and the health and safety of Bittium's workforce are described in sections S1-4 of this report.)

Policies Related to Own Workforce (S1-1)

At Bittium, all operating principles related to its own workforce cover its entire workforce, in all geographical areas of operation, and aim to strengthen the well-being, competence and commitment of its personnel to the company and its values.

The most important guiding policy for Bittium's own workforce is the Code of Conduct, which describes Bittium's entire corporate culture. In accordance with its Code of Conduct, Bittium is committed to conducting its business safely, sustainably and ethically, honestly, in compliance with the law and respecting human rights and internationally recognized human rights initiatives, such as the UN Guiding Principles on Business and Human Rights.

The HR policy was approved during 2025. In accordance with the HR policy, Bittium's human resources management is committed to promoting a work environment that promotes fairness, respect, diversity and professional growth. The HR policy sets out the key principles guiding Bittium's human resources practices to ensure employee well-being and organizational success.

The same principles are also included in the social responsibility section of Bittium's sustainability policy, which states that Bittium promotes a safe and healthy work environment, fair working conditions and commitment to sustainable development. The sustainability policy also states that Bittium promotes diversity, equality and inclusion and supports community development and participatory projects.

Bittium's personnel-related goals are further guided by a separate personnel strategy, which defines the processes and actions for implementing and monitoring the operating principles for the years 2024–2025. Bittium has confirmed operating principles for the prevention of occupational accidents and a management system for them.

Bittium's own labor policies are consistent with internationally recognized frameworks, including the UN Guiding Principles on Business Responsibility for Human Rights. Bittium is also

committed to the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work and the OECD Guidelines for Multinational Enterprises. Bittium condemns all forms of forced or child labor and does not tolerate slavery, human trafficking or the use of slavery in any situation, in any area of operation or in any part of its supply chain. The commitments described above are described in Bittium's ethical principles.

Bittium's ethical principles and sustainability policy are publicly available on the company's website and intranet pages. The principles are communicated to stakeholders and employees in the company's strategy, personnel strategy and work community development plan. The highest level of the organization responsible for implementing all Bittium's principles affecting employees is the Group CEO and the Management Team.

Bittium's communication with its own workforce and employee representatives is described in section S1-2.

Measures to remedy and/or enable remediation of human rights impacts are described in section S1-3.

Processes for Engaging with Own Workforce and Workers' Representatives about Impacts (S1-2)

Bittium organizes events for its personnel during the year, as needed, where they have the opportunity to ask questions and provide feedback. An important part of the communication has been the opportunity for open dialogue and asking questions directly to management.

Employees provide feedback through an annual anonymous employee survey (Bittium Employee Survey, BES). In addition to the annual employee survey, the company surveyed employee satisfaction in 2025 through the Pulssi-survey. The results of both surveys are available to employees on the company's intranet.

The survey results are discussed by Bittium's Board of Directors, Management Team, and at the business segment and team level. The progress of the measures developed based on the results is reviewed at quarterly segment briefings. KPIs and employee-related key figures are reviewed monthly by the

business segment management teams and reported to the Board.

Processes to Remediate Negative Impacts and Channels for Own Workforce to Raise Concerns (S1-3)

The company's Whistleblowing reporting channel offers the opportunity to report suspected misconduct to the organization confidentially. The channel and the instructions for making reports are available to everyone on the internal website. All reports are processed according to a uniform model, regardless of the person making the report. (Descriptions of the reporting channel and the process for protecting whistleblowers can be found in section G1-1 of this report.)

Personnel development needs, potential shortcomings and wishes are discussed, for example, in development discussions. It is the supervisor's responsibility to monitor the implementation of agreed corrective measures and evaluate the results.

The employer implements cooperation in accordance with the Cooperatives Act together with employee representatives. The shop steward also has the opportunity to bring a question or disadvantage related to an individual person or group of personnel to a discussion with the employer's representative. In addition, personnel have the right, guaranteed by law, to belong to a trade union and to contact their union to protect their interests in matters related to potential problematic situations in the workplace. No agreements have been made with personnel or their representatives in 2025.

Bittium has an occupational health and safety organization and an occupational health and safety committee. The key objective of occupational health and safety activities is to protect the occupational health and work ability of Bittium's personnel.

The early support model (VARTU model) used by Bittium describes how to act in situations where risks or changes are noticed in the well-being of personnel or individuals. The early support model is supplemented by, among other things, instructions on treatment referral in cases of substance abuse problems and a model for resolving conflict situations. In risk and problem situations related to health and work ability,

occupational health care is the partner. Bittium has drawn up instructions on the "Conflict Situation Prevention and Resolution Model". The employer must intervene in inappropriate behavior in the workplace and strive to make consistent and fair solutions to clarify matters, correct harms and, if necessary, impose sanctions. An employee can raise concerns about their work and work environment by contacting an occupational health and safety officer and thereby have their concerns addressed within the company. At the state level, occupational health and safety is monitored and regulated by occupational health and safety authorities, which employees also have the opportunity to contact (AVI's occupational health and safety area of responsibility).

Bittium does not have specific processes to assess staff trust or awareness of its channels.

Taking Action on Material Impacts on Own Workforce, and Approaches to Managing Material Risks and Pursuing Material Opportunities Related to Own Workforce, and Effectiveness of Those Actions (S1-4)

Competent and healthy personnel have been identified as an opportunity and an important competitive factor for Bittium. Bittium's personnel-related plans implement strategic goals, which are guided in more detail by a separate personnel strategy (for 2024–2025). Personnel-related actions are guided by an equality plan, a work community development plan, the aim of which is to develop personnel systematically and long-term, and an occupational health and safety action plan. These plans are updated and evaluated regularly. The occupational health and safety action plan describes methods for avoiding and managing work-related risks, and internal websites provide instructions for personnel on what to do in the event of a possible work-related or commuting accident. All Bittium locations have rescue plans to reduce occupational safety risks.

The majority of work at Bittium is product development. Employees mainly work on projects where schedules and workloads can vary rapidly depending on the business situation and needs. Work-related risks and stress factors are mapped in workplace surveys carried out by occupational health services, which have highlighted, for example, psychosocial stress and static working positions. Reports are prepared based on the workplace survey, presenting recommendations for action.

The aim of Bittium's 2025-2026 Occupational Safety and Health Action Plan is to increase staff awareness of the existence of the internal near-miss reporting channel, develop its usability, and indirectly improve staff safety. No reports of near-miss observations were received through the channel in 2025. Bittium's human resources and occupational safety review occupational accidents in the occupational safety committee at least once a year by the end of the year and whenever a special risk arises.

Working conditions have been identified in the materiality assessment as an impact related to motivation and commitment. At Bittium, most employment contracts are permanent, and the reason for the fixed-term contract is always recorded in the employment contract. Bittium's human resources department monitors the number and duration of

fixed-term employment contracts and the number of hours worked and intervenes in excessive workloads at an early stage. The aim is to promote a balance between family, work and leisure life by enabling flexible working arrangements and hybrid working. Bittium supports community spirit and activity by organizing joint recreational events and parties for personnel and by enabling various activities.

Measures that promote the well-being of personnel include occupational healthcare services and other personnel benefits that are broader than the level required by law, such as employment bicycle and lunch benefits, personnel discounts, and cultural, sports, massage, dental care and employment travel ticket benefits available with an E-pass. With regard to the effects of working conditions and employee health and safety, Bittium regularly identifies hazards and risks related to the health, safety and well-being of its personnel. The medical care provided by occupational healthcare is occupational health-focused, and during visits, issues related to maintaining the employee's ability to work are emphasized. Occupational healthcare participates in meetings of the occupational health committee when invited. Workplace surveys are carried out in cooperation with the occupational health organization at least every five years and in connection with significant changes. In 2025, the occupational health committee did not agree on separate measures related to occupational healthcare.

Bittium organizes regular development discussions and various trainings as activities aimed at the development and training of personnel skills, and offers learning platforms such as Pluralsight and opportunities for professional growth through its training portal, among other things. Bittium's goal is to maintain the skills of its personnel and ensure their specialized expertise.

The costs of actions affecting personnel are considered normal business expenses and do not require significant additional investments. All actions affecting personnel cover Bittium's own personnel. For individual employees working in the United States and Germany, benefits and local actions will be implemented as applicable.

Targets Related to Managing Material Negative Impacts, Advancing Positive Impacts, and Managing Material Risks and Opportunities (S1-5)

The goals set in the 2025 sustainability strategy were:

- The goal for training days has been set at least 5 days per year per person by 2030.
- The target level for employee satisfaction has been set at >4.0 by 2030. The target was raised from the previous 2024 target of 3.8.
- Launching new sustainability training in 2026 for all personnel, with the goal of 100% of personnel trained by 2030.
- Bittium's gender balance target is that by 2030 the number of women among all personnel and superiors will be 20%.

The targets apply to all employees, regardless of geographical areas.

For 2025, the targets in the sustainability strategy were achieved in terms of employee satisfaction. The BES survey result was 3.8 (3.8). The target was raised so that the BES result target is >4.0 by 2030. Regarding sustainability training, a staff survey was conducted to map the needs of all employees for various sustainability training, based on which trainings will be planned during 2026. The number of training days per person and the gender distribution were in line with the long-term targets. The number of training days increased to 2.9 days per person (1.4) and the proportion of women in all employees was 15% (15%) and 20% (18%) of managers.

Characteristics of the Undertaking's Employees (S1-6)

The number of Bittium's own employees at the end of 2025 was 528 (511), of whom 78 (77) were women and 450 (434) were men. The number of employees with an employment contract valid until further notice was 500 (486), of whom 75 (73) were women and 425 (413) were men. 29 (46) people left the workforce during the reporting period due to voluntary resignation, retirement or death. 21 (8) people were dismissed during the reporting period. The employee turnover rate during the reporting period was 9.5% (10.7%). The calculation takes into account the number of employees who leave voluntarily or due to dismissal or retirement, or who die while in employment.

The share of part-time employment contracts of all employment contracts was 36 (29) or 7% (4%), of which 31% (17%) were women, 69% (83%) were men. The share of full-time employment contracts of all employment contracts was 93% (94%), of which 14% (15%) were women and 86% (85%) were men. In the majority of cases, part-time employment contracts were based on the personnel's own wishes for flexible working time arrangements. 2.0% (1.6%) of employees worked on a zero-hours contract, of which 18% (13%) were women and 82% (88%) were men. The number of employees on fixed-term contracts was 5% (5%), of which 11% (16%) were women and 89% (84%) were men.

The data covers all employees working for any entity included in the company's sustainability reporting, regardless of geographical area. The data has been collected from the data stored in the company's HR system and is given as headcount at the end of the reporting period. The average number of employees reported in Notes 6 and 30 to the financial statements during the reporting period was 528 (507).

Gender	Number of Employees (Head Count)
Male	450 (434)
Female	78 (77)
Other	0 (0)
Not Reported	0 (0)
Total Employees	528 (511)

1.1.–31.12.2025

Male	Female	Other	Not Reported	Total Employees
Number of Employees (Head Count)				
450 (434)	78 (77)	0 (0)	0 (0)	528 (511)
Number of permanent employees (number of people)				
425 (413)	75 (73)	0 (0)	0 (0)	500 (486)
Number of temporary employees (number of people)				
25 (21)	3 (4)	0 (0)	0 (0)	28 (25)
Number of employees with variable working hours (number of people)				
9 (7)	2 (1)	0 (0)	0 (0)	11 (8)
Number of full-time employees (number of people)				
425 (410)	67 (72)	0 (0)	0 (0)	492 (482)
Number of part-time employees (number of people)				
25 (24)	11 (5)	0 (0)	0 (0)	36 (29)

Characteristics of Non-employees in the Undertaking's Own Workforce (S1-7)

Bittium also employs non-employee employees. In addition to its own employees, Bittium employs temporary workers, who are mainly persons provided by companies engaged in employment activities, subcontractors and self-employed persons, i.e. persons working through their own company. Temporary workers can work, for example, in production assembly tasks, subcontractors in product development design tasks and self-employed persons in advisory and consulting tasks.

Bittium employed 85 (32) non-employee employees during 2025. The information has been collected from data stored in the company's personnel system and given as the number of employees at the end of the reporting period.

Social Protection (S1-11)

All Bittium employees in Finnish companies are covered by social protection through public programs and benefits against loss of income due to any of the following major life events: illness, unemployment starting from the time the employee is employed by the company, work-related injury and disability,

parental leave and retirement. In the United States, social security benefits are granted by the government based on eligibility for such programs. The company also has processes related to workers' compensation, disability leaves of absence and return to work. In the United States, Bittium also offers employer-sponsored health and pension programs, sick leave and parental leave. All employees are eligible based on laws established by the government or agency and the plan documents of employer-sponsored programs. German social security consists of five statutory components: health, long-term care, pension, accident and unemployment insurance. EU legislation guarantees the right to parental leave, carer's leave and holidays.

The information related to S1-11 is based on the assumption that the level of social protection defined in Finnish national legislation is sufficient to cover social protection needs arising from significant life events. For persons working abroad, the information has been obtained through the US personnel officer and from Germany based on the materials of the auditor and accounting firm.

Training and Skills Development Metrics (S1-13)

In 2025, the number of training days was 1534 (750) days, or an average of 2.9 (1.5) days per employee. This includes external and internal training, as well as orientation and self-study. Internal training can also be on-the-job learning or knowledge sharing, and external training can be self-study.

A total of approximately 95% (60%) of the personnel participated in training in 2025. The training sessions were attended for 9200 (5600) hours, or an average of 17.4 (11.0) hours/person. Women participated in training for 1300 (1600) hours, or an average of 17.0 (21.2) hours/person) and men for 7900 (4000) hours, or an average of 17.5 (9.2) hours/person.

At Bittium, personal development discussions are held annually. In 2025 80% of the personnel, or 425 people (83%, 423 people), participated in regular development discussions. 72% of women, or 56 people (66%, 51 people), and 82% of men, or 369 people (86%, 372 people), participated in the discussions. Bittium's employee participation in training and development discussions is documented and reported based on data generated by the human resources system.



Health and Safety Metrics (S1-14)

All Bittium employees in Finnish companies (100%) are covered by an occupational health and safety management system that takes into account the requirements of the Occupational Health Care Act. All Bittium locations in Finland have appropriate safety plans. Employees can report potential safety and near-miss observations through the near-miss reporting channel. No near-miss observations were reported to the channel during 2025. Bittium had no work-related health problems or cases that were subject to legal restrictions on data collection for the company's employees (0).

In 2025, Bittium's Finnish companies reported 0 (0) safety and near-miss observations and 4 (6) occupational accidents, none of which resulted in compensation liability under the Finnish Act on Occupational Accidents and Diseases. The rate of recordable occupational accidents was 4.0 (6.2) (calculated per million working hours). There were no work-related deaths during 2025 (0). The number of days lost due to work-related injuries and work-related health problems among the company's employees was 0 (28).

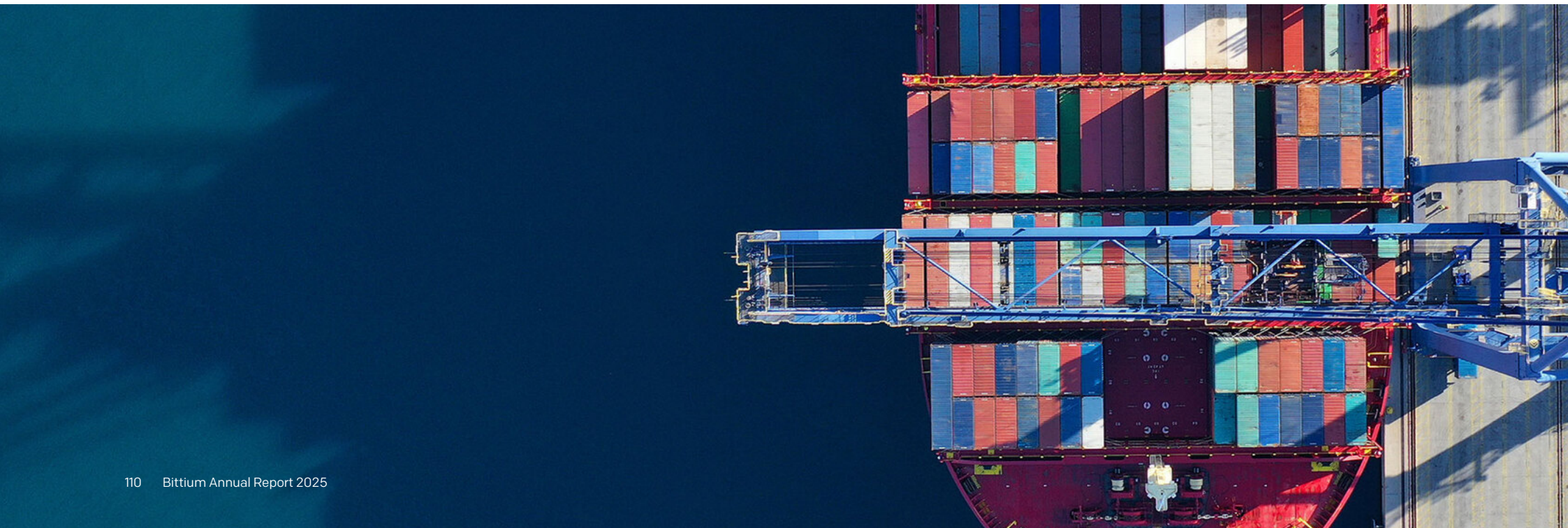


ESRS S2 – Workers in the Value Chain

Material Impacts, Risks and Opportunities

S2. Value Chain Workers

Sub-topic: sub-sub-topic	Description	Negative/Positive/Risk/ Opportunity	Value chain stage affected	Time horizon
Other work-related rights: Forced labor, health and safety, child labor	Potential human rights violations in Bittium's value chain may cause significant reputational damage and negative financial consequences for Bittium.	Potential financial risk and potential negative human rights impact	Upstream	All
Other work-related rights: Forced labor, health and safety, child labor	Potential human rights violations in Bittium's value chain may have a negative impact on people in the supply chain.	Potential negative impact, potential negative human rights impact	Upstream	All



Use of Transitional Provisions According to ESRS 1 Appendix C

Bittium has decided to use the transitional provision in accordance with Appendix C of ESRS 1 for information subject to the S2 standard and announces that some of the sustainability topics under S2 have been assessed as material based on the company's materiality assessment. Bittium will provide a brief description of how the company's impacts related to these matters are taken into account in its business model and strategy. This minimum information reporting also includes a brief description of the following related to these matters: time-bound objectives and progress towards achieving these objectives, the policies and actions that Bittium has taken to prevent, mitigate, correct or eliminate actual or potential adverse impacts, and the results of such actions and the metrics relevant to these matters.

Material Sustainability Matters Related to Workers in the Value Chain

Bittium's value chain employees consist of suppliers' employees, most of whom are people working in the manufacturing of components and subassemblies needed for production, their transportation, or indirectly related primary production. Bittium's value chain also includes people working in tasks related to purchased services such as cleaning, occupational health, and transportation services, and additional seasonal labor such as consultants acquired through purchasing services.

The double materiality assessment identified the consideration of human rights in the value chain as a material issue.. Potential human rights violations can cause significant financial harm to Bittium's business, but if they occur, they also negatively affect employees in the supply chain. A more detailed description of the process for identifying and assessing material impacts, risks and opportunities is provided in section ESRS 2.

Sub-topic	Sub-sub-topic	Impact, risk or opportunity
Other work-related rights	Forced labor, health and safety, child labor	Potential human rights violations in Bittium's value chain could cause significant reputational damage and negative financial consequences for Bittium (Upstream, potential financial risk and potential negative human rights impact).
Other work-related rights	Forced labor, health and safety, child labor	Potential human rights violations in Bittium's value chain may have a negative impact on people in the supply chain. (Upstream, potential negative impact and potential negative human rights impact)

The materiality assessment found that human rights violations could occur in Bittium's supply chain, especially if the raw materials (minerals) used in the products were from conflict or risk areas. Some of the components and subassemblies purchased by Bittium come from China, where human rights violations have been identified by international human rights organizations in many primary production and downstream processing operators. The importance of monitoring is emphasized in risk areas, as lack of visibility into the working conditions of workers in the value chain increases risks. Although information is required from suppliers, it is challenging to verify its accuracy.

The large number of external suppliers and the significant volume of procurements increase the risk that shortcomings may occur in places in the supply chain, although Bittium assesses suppliers' working conditions and compliance with labor laws and requirements during the evaluation phase of new suppliers and the ongoing monitoring of already approved suppliers. As Bittium's growth strategy is implemented, production volumes are expected to increase, which may create a risk of increased potential occupational accidents or other health risks.

The procurement policies aim to prevent the use of forced and child labor in the value chain and promote good working conditions.

Targets Related to the Material Sustainability Matters

Bittium has set a long-term goal that the sustainability strategy also guides the procurement strategy and that sustainability is integrated into procurement operations and processes. In 2025, the aim has been to develop supplier relationships from a sustainability perspective.

Bittium's supplier management process was updated to better reflect practices and quality requirements in 2025. It covers supplier management functions across all Bittium business segments, defines the principles for Bittium's supplier assessment, qualification and monitoring activities, and applies to all suppliers and manufacturing service partners.

Bittium's time- and result-bound goal is to implement regular sustainability assessments of the entire supply chain for the most important suppliers (Tier 1 and 2) by 2030. This section of the 2024 report incorrectly stated that the goal would be achieved by 2027. Suppliers are divided into three categories (Tier 1, 2 and 3) based on various criteria, for example, how critical the delivered goods are to the product's function, quality or compliance, as well as the risk associated with the product's procurement and the value of the delivered goods.

In 2025, Bittium has continued to identify risks related to the working conditions and human rights of workers in the value chain for critical identified suppliers. The cumulative share of audited suppliers out of all suppliers covered by the audit has been used as a metric to assess this goal. A more detailed description of the metric is provided in the section on metrics related to material sustainability issues. The goal related to workers in the value chain covers the upstream of the value chain.

Policies Related to the Material Sustainability Matters

Bittium is committed to operating in accordance with the principles and values described in its Code of Conduct. Identified critical service and goods suppliers are required to commit to responsible business practices and must comply with Bittium's ethical principles and supplier guidelines and requirements (Bittium Supplier Manual). The guidelines contain the most important policies, operating methods and requirements for Bittium's supply chain. The requirements set out in the ethical principles and supplier guidelines relate, among other things, to the prohibition of child and forced labor, occupational safety and human rights. The supplier's commitment to ethical behavior, compliance with applicable national and international laws and respect for human rights are prerequisites for supplier approval.

Bittium's ethical principles and contractual terms cover upstream and downstream actors and all geographical areas from which Bittium procures. Bittium's ethical principles and supplier guidelines are publicly available to all stakeholders on the company's website. Bittium has comprehensive internal procurement guidelines in place, which define, among other things, the ethical and sustainable perspective of procurement and issues related to supply chain risk management (Bittium Procurement Policy, Bittium Supplier Management Procedure).

Actions and Resources Related to the Material Sustainability Matters

Bittium has drawn up terms and conditions for its service and goods suppliers, which are intended to be applied to purchase orders placed by Bittium. Bittium's general terms and conditions of delivery include requirements regarding, among other things, compliance with social, environmental and ethical requirements.

Identifying suppliers that are critical to Bittium's value chain in terms of material risks to employees and their management plays a key role in selecting suppliers who treat their workforce well in a responsible manner and with due regard to human rights. To support this, Bittium has a supplier assessment and approval process in place. As part of its ongoing supplier management, Bittium conducts audits primarily due to identified risks or performance deficiencies, and when Bittium's needs or the supplier's offering and capabilities change. Bittium defines a regular audit routine for the supplier,

if deemed necessary. In 2025, Bittium introduced a tool that significantly improves visibility into the supply chain, automates and streamlines supply chain risk management, and makes it more agile and proactive.

The supplier must have an up-to-date documented risk management system that ensures that risks are effectively identified, analyzed, controlled, prevented and monitored. Bittium's critical suppliers must have documented occupational health and safety methods and practices, as well as documented and implemented security principles that cover buildings, employees, operations, documents and information systems. Bittium requires its identified critical suppliers to have an up-to-date, documented quality management system that ensures effective planning, management and control of quality. The supplier must have a documented internal audit program for its quality management system and operations.

Requirements related to suppliers' working conditions are recorded in the General Purchase Agreement or similar agreement concluded with critical suppliers, and their compliance is reviewed and assessed in connection with supplier visits and audits (e.g. Bittium Supplier Audit Assessment Checklist). The audit is initially carried out as a self-assessment against Bittium's supplier requirements, after which detailed explanations are reviewed with the supplier. If necessary, the supplier can be audited on-site by Bittium. A total of 10 supplier audits and a total of 7 self-assessments were carried out during 2025.

Bittium's Whistleblowing reporting channel also offers employees in the value chain the opportunity to report suspected misconduct to Bittium confidentially. A more detailed description of the channel can be found in section G1.

Metrics Related to the Material Sustainability Matters

Compliance with Bittium's supplier guidelines has been assessed in 2025 based on supplier self-assessments and critical supplier audits.

Bittium regularly audits its critical (Tier 1 and 2) production material suppliers in accordance with the annual audit plan (Supplier Audit Plan). Suppliers are divided into three categories (Tier 1, 2 and 3) based on various criteria, for example, how critical the delivered goods are in terms of the product's function, quality or compliance, the risk associated

with the product's procurement and the value of the delivered goods. In connection with supplier audits, the well-being, working conditions and occupational safety of the suppliers' employees are also assessed (Bittium Supplier Audit Assessment Checklist). The person responsible for supplier quality assesses which supplier audits address issues related to working conditions. For example, human rights risks are assessed to be low for Bittium's Finnish suppliers, while these topics are invariably on the agenda for Chinese suppliers.

The supplier assessment is measured by the cumulative share of audited suppliers out of all suppliers under audit, with the goal of achieving 100% by 2030. The result for 2025 was 58%. If deviations are noted in the above areas, the supplier is asked to take corrective measures and verify them. The supplier's compliance is verified through supplier surveys, requested self-assessments, and audits conducted by Bittium or a third party.

The metric reported for 2024 differs from the one used in 2025. The 2024 result was 12.5% and was calculated based on audits conducted during 2024. The number of critical suppliers in 2024 was used as the divisor. For this reason, the figures for 2024 and 2025 are not comparable.

ESRS S4 – Consumers and End-Users

Material Impacts, Risks and Opportunities

S4. Consumers and End-Users

Sub-topic: sub-sub-topic	Description	Negative/Positive/Risk/Opportunity	Value chain stage affected	Time horizon
Personal safety of consumers or end users: Health and safety	Possible reputational risk if material-related hazards are detected in product safety, which could cause negative financial consequences for Bittium.	Potential financial risk	Own operations Downstream	All
	The possible poor quality of products and services can affect the perceptions of customers and stakeholders and thus their willingness to purchase.	Actual financial risk	Own operations	All
	Bittium's healthcare technology products improve people's health.	Actual positive impact	Own operations	All
Data-related impacts on consumers and/or end users: Privacy	Possible shortcomings in the information security of our own operations or products can cause significant reputational damage and negative financial consequences for Bittium.	Potential financial risk	Own operations Downstream	All
	The increase in information security threats and the tightening security climate are increasing the demand for information security products, which creates a significant business opportunity for Bittium across all business operations.	Potential opportunity	Own operations	All



Use of Transitional Provisions According to ESRS 1 Appendix C

Bittium has decided to apply the transitional provision according to ESRS 1 Appendix C with regard to information under the S4 standard. In this reporting according to minimum disclosure requirements, Bittium will describe the sub-topics that have been assessed as material and provide a brief description of how the company's impacts related to these matters are taken into account in the company's business model and strategy. The reporting according to minimum disclosure requirements also includes a brief description of time-bound targets and Bittium's policies, actions and metrics related to the matters in question

Material Sustainability Matters Related to Consumers and End-Users

Based on the double materiality assessment, the personal safety of consumers and end users (health and safety) and the data-related impacts on consumers and/or end users (privacy) are material sub-topics for Bittium. A more detailed description of the process for identifying and assessing material impacts, risks and opportunities is provided in section ESRS 2 IRO-1.

Sub-topic	Sub-sub-topic	Impact, risk or opportunity
Personal safety of consumers or end users	Health and safety	The possible poor quality of products and services can affect the perceptions of customers and stakeholders and thus their willingness to purchase. (own operations, potential financial risk)
Personal safety of consumers or end users	Health and safety	Potential reputational risk if material-related hazards are detected in product safety, which could cause negative financial consequences for Bittium. (Own operations, downstream, actual financial risk)
Personal safety of consumers or end users	Health and safety	Bittium's healthcare technology products improve people's health. (own operations, actual positive impact)

Sub-topic	Sub-sub-topic	Impact, risk or opportunity
Data-related impacts on consumers and/or end-users	Privacy	Possible shortcomings in the information security of our own operations or products can cause significant reputational damage and negative financial consequences for Bittium. (Own operations, downstream, potential financial risk)
Data-related impacts on consumers and/or end-users	Privacy	The increase in information security threats and the tightening security climate are increasing the demand for information security products, which creates a significant business opportunity for Bittium in all business operations. (Own operations, potential opportunity)

Bittium has a broad consumer and end-user customer base that utilizes the company's developed defense products, communication and connectivity solutions, and solutions for measuring and monitoring biosignals. Consumer and end-user health and safety risks are linked to Bittium's business through product quality, safety and information security. Bittium's healthcare-promoting products have a positive impact on the health of end-users and consumers. Bittium complies with product liability regulations in its operations, complying with the requirements of the products' target markets. The relationship of impacts, risks and opportunities to the business model and strategy is described in section ESRS 2 SBM-3 for individual impacts, risks and opportunities.

Bittium's business strategy focuses on continuously improving the competitiveness and productivity of products, information security, quality development, and operational efficiency.

The strategy highlights the significant change in healthcare technology that is underway in patient care. The development of early diagnostics and the increasing prevalence of earlier discharge from hospital are increasing the efficiency of healthcare processes and improving the care experience. Bittium can promote the personal health and safety of consumers and end users by enabling accurate tracking and measurement in home conditions through remote monitoring.

The development of Bittium's own product security and new technology affects the privacy of customers and end users through information security and protection, helping to prevent threats to information and national security. Information security and confidentiality are included in product development service projects from the early planning stage. The company is known for its information security expertise and its secure products for the defense and security industry, as well as for its medical devices. Bittium would face a significant reputational risk if deficiencies were detected in either its own operations or the security of its products. The increase in information security threats and the tightening security climate are increasing the demand for secure devices, so the secure products offered by Bittium create a competitive advantage over other players in the industry and create a business opportunity.

Targets Related to the Material Sustainability Matters

Although the Net Promoter Score (NPS) index is traditionally used to assess customer loyalty and overall satisfaction, it also serves as an indirect but meaningful indicator of product safety and quality. This is because a customer's likelihood to recommend a product is strongly correlated with their perception of its reliability, safety, and performance. If customers experience quality issues, defects, or safety problems, their trust decreases, resulting in lower NPS scores.

The achievement of NPS (Net Promoter Score) targets and agreed development measures are monitored in quarterly staff meetings for all personnel. The Board of Directors monitors the achievement of results and targets annually. The NPS target has been set at >50 by 2030, which is higher than the target set in 2024, which was >45. In this section of the 2024 report, the target was incorrectly reported as >40. The highest organizational level responsible for implementing Bittium's customer satisfaction and customer collaboration policies and processes is the company's CEO and members of the Management Team.

Bittium's goal is to provide secure products and to strengthen its role in identifying security threats and utilizing information.

Maintaining personnel's information security and data protection expertise and increasing their specific expertise has been raised as one of Bittium's key goals. Bittium's goal is to strengthen its own role in identifying information security threats, utilizing information together with stakeholders, and

participating in EU or other information security development projects and key forums. Information security training for personnel is mandatory for all Bittium employees and the goal is monitored annually. The goal is that 100% of personnel will have completed information security training by 2030. The goal has changed from 100% set last year in 2025.

Policies Related to the Material Sustainability Matters

Bittium's Code of Conduct ensures that Bittium's operations take into account the principles related to data protection and information security. Bittium's quality policy describes the goals and principles regarding customer satisfaction and product quality.

Bittium's security policy and the information security policy related to information security and protection are the basis of security management according to ISO 27001. The operating principles define the company's way of manufacturing safe and secure products and collecting, storing and using confidential or proprietary information.

Actions Related to the Material Sustainability Matters

Ensuring Product Safety

The health and safety of consumers and end users is taken care of by ensuring the safety of the products offered by Bittium and by systematically assessing the risks related to the product and its life cycle, the safety of the materials and components used in the product, and information security aspects during product development. Product safety is regularly assessed, reviewed, or audited in accordance with internal practices as part of Bittium's product development process. Bittium trains its personnel on product compliance and information security regularly annually.

All of Bittium's medical devices are designed with user safety (patient safety) in mind, and they comply with the requirements of either the EU Medical Device Regulation (MDR), which came into force in 2021, or the previous Medical Device Directive (MDD), which is valid until 2028. The quality of products and processes is also ensured through internal audits, which cover quality and information security standards.

The 2025 actions related to product safety have been:

- Annual management review
- Internal audits for product development and
- External audits and re-certifications related to ISO 9001, ISO 14001, ISO 50001, and ISO 27001 -management systems

Strengthening Information Security and Data Protection

Bittium uses a comprehensive range of data protection and information security measures and methods to protect its own and its customers' trade and professional secrets and privacy. These include firewalls and endpoint security software, data transfer encryption, multi-factor authentication and access control, regular security updates, vulnerability scans, SIEM system and SOC services. Bittium uses the company's own quantum-capable VPN encryption product and a NATO-approved security phone, which allow the company to utilize essential opportunities related to information security and protection. To ensure the information security of its product data, Bittium uses layered protection methods covering infrastructure components from networks to endpoints.

Bittium implemented the following actions for 2025 to manage negative and positive impacts related to information security and data protection:

- Participation in a national cybersecurity exercise.
- Information security risk management was integrated into the Group's risk management process
- Network infrastructure technology renewal
- Introduction of the Hyöky service. It is the Cyber Security Center's attack surface mapping service, joining which promotes the achievement of the goals of the risk management policy.

Metrics Related to the Material Sustainability Matters

Bittium measures customer satisfaction with two different types of customer surveys: Customer satisfaction assesses the smoothness of cooperation, Bittium's ability to understand the customer, and satisfaction with the quality of products and services. Project satisfaction focuses on the success of project management, the functionality and quality of technical solutions, and the final result of the project.

Customer and project satisfaction is measured by the Net Promoter Score (NPS), which serves as a measure of product safety and quality. Each client company's NPS, or willingness to recommend, is calculated as the average of the responses from that client group.

The NPS target for both customer and project satisfaction surveys was 50 (45) for 2025. The NPS for the 2025 customer satisfaction survey was 54 (48) and the NPS for the project satisfaction survey was 71 (73).

Both surveys provide information on the quality of products and services, which is measured by the number of serious incidents by business segments. No significant quality or information security incidents were observed during 2025.

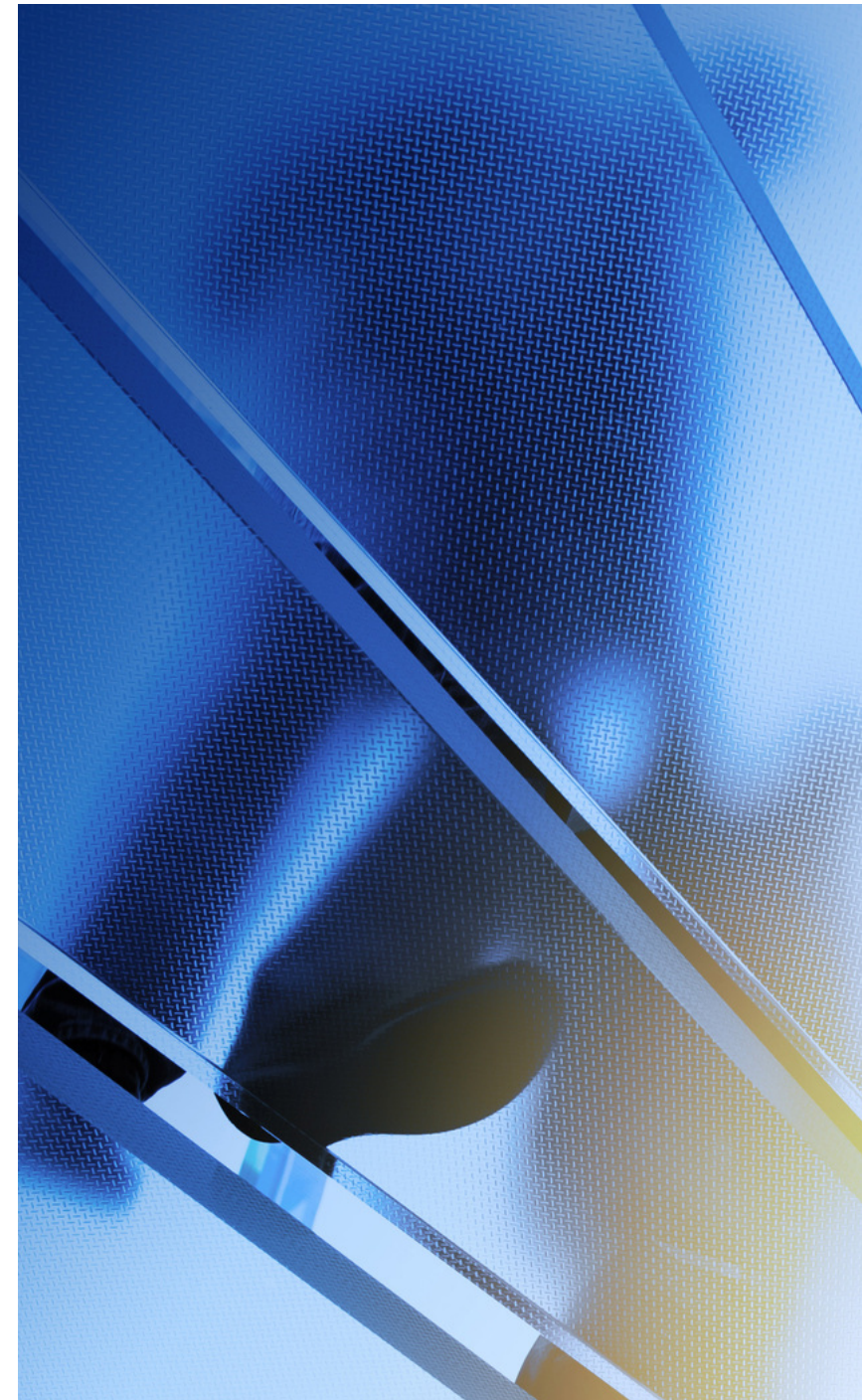
Bittium measures the maintenance of its personnel's information security and data protection expertise by the level of completion of information security training. By the end of 2025, the completion rate of information security training was 68% of the personnel. The indicator will be reported for the first time in 2025 and the total number of employees reported in section S1-6 is used as the divisor in the indicator.

Governance Information

Contents

ESRS G1 – Governance Information

68



ESRS G1 – Governance Information

Material impacts, Risks and Opportunities

G1. Conducting business

Sub-topic: sub-sub-topic	Description	Negative/Positive/Risk/Opportunity	Value chain stage affected	Time horizon
Corporate culture	Research and development cooperation with partners expands the expertise of our own personnel, increases innovation and promotes business opportunities.	Actual Opportunity	Own operations	All
Management of relationships with suppliers, including payment practices	Through supplier requirements, audits and material assessments, by committing personnel to the principles of responsible procurement and by taking sustainability into account also in subcontracting personnel, it is possible to positively influence the sustainability of the supply chain.	Potential positive impact	Upstream Own operations	All
Political interaction and lobbying	Political decisions and policies made as a result of the geopolitical climate and changes affect the demand for Bittium's products and services.	Actual Opportunity	Own operations Downstream	All
Corruption and Bribery: Cases	Potential reputational risk, if violations related to corruption and bribery were to occur in our own operations or supply chain, could cause negative financial consequences for Bittium.	Potential financial risk	Upstream Own operations	All



Business Conduct Policies and Corporate Culture (G1-1)

The double assessment process conducted in spring 2025 identified opportunities for research and development collaboration with partners, which increases innovation, expands the expertise of our own personnel and improves business development by improving stakeholder perceptions, as a sustainability issue in terms of corporate culture. The opportunity is targeted at both our own operations and upstream in the value chain.

Bittium's guiding principles for conducting business are divided into the company's strategy, values and ethical principles, as well as its mission and vision. Bittium's values are innovation, courage and trust. The company expects its employees to act in accordance with its values. Customers and other stakeholders can also expect the company to act in accordance with its values. The visibility of the values in the company's operations is measured through annual employee and customer satisfaction surveys. Bittium's mission is to help its customers succeed in the most demanding environments with uncompromising technology that accelerates next-generation performance and innovation. The company's vision is a future based on trust and purpose, where bold innovations open up new possibilities.

Good governance and ethical principles are the foundation of Bittium's operations and a prerequisite for business operations. The trust of customers and other stakeholders in Bittium, the quality of the company's products and the responsible development of its business are of primary importance to the company. Compliance is taken into account at every organizational level of the company, which aims to ensure that applicable laws, regulations, internal guidelines, responsible business requirements and ethical values are followed. Bittium's corporate culture is monitored and developed regularly as part of strategy work and monitoring of strategy implementation indicators. The Board of Directors, CEO, Management Team and business segment management are responsible for developing the corporate culture. All of Bittium's operating principles presented in connection with the G1 standard cover the entire company's operations and value chain to the extent that they have an impact on the value chain. Bittium's Board of Directors is the highest organizational body that has approved all of the company's operating principles. The Management Team is responsible at the highest level for implementing the operating principles. Bittium does not have operating principles that concern the provision of training related to conducting business.

The Functions Within the Undertaking that Are Most at Risk in Respect of Corruption and Bribery

Bittium has a Group-wide management system that includes anti-corruption control methods applicable to all business segments, and anti-corruption guidelines for all personnel. Bittium's anti-corruption policies are described in more detail in the following documents: Anti-Corruption Code of Conduct for Third Parties, which provides instructions for value chain actors such as service and product suppliers, and Anti-Corruption Code of Conduct – Internal Use, which guides its own personnel to identify and prevent corruption and bribery. The content of these policies is in accordance with the UN Convention against Corruption. A self-study course (Legal - Anti-Bribery Training Self-Study) is organized as a mandatory training for personnel. The company has a Whistleblowing channel to report possible observations related to corruption or bribery.

Bittium recognizes that due to its business strategy, the Defense & Security business segment is an attractive target for bribery companies and, consequently, for corruption or corporate espionage. The business segment provides, among other things, communication systems and information security solutions to the defense sector and government officials. In addition, stakeholders related to these products and services are vulnerable to corruption and bribery. The target of bribery companies may be trade secrets related to Bittium's technical capabilities and possibly also other confidential government and customer information held by Bittium. The highest bribery risk group among Bittium's personnel is considered to be those who possess or have access to technical expertise or confidential information that provides a competitive advantage, such as management, product managers, salespeople and possibly also system architects of information security solutions and system managers of IT services.

Corruption related to Bittium's procurement is not considered likely, as purchasing activities are well controlled internally. In general, the risk of corruption and bribery related to Bittium's products, services or technical solutions is considered low. A more significant risk is likely to be unintentional favoritism of familiar actors when collaborating with domestic stakeholders. The operating principles related to the prevention of corruption are described in more detail in section G1-3 of this report.

Research and Development Cooperation as Part of Corporate Culture

In Bittium's operations, a key part of the corporate culture is research and development cooperation with companies and research institutes. Research and development cooperation projects produce innovations related to information security or well-being, develop the expertise of its own personnel and promote business opportunities. Bittium's participation in domestic, European and international information security development projects can influence stakeholders and bring diverse know-how to the company. Bittium strives to promote the emergence of innovations through research and development cooperation and to improve the overall competitiveness of the industry with high-quality products. Bittium's cooperation with educational institutions promotes awareness of information security issues among students and teachers and offers the company the opportunity to influence the construction of a sustainable society. The operating principles applied in research and development cooperation are Bittium's research strategy, mission and main research objectives. They include Bittium's long-term research and development goals and focus areas for research and development.

Bittium's research and development roadmaps are formed in connection with the preparation of the company's strategy and are published as part of the company's strategy. Representatives selected from the business segments meet monthly in the Research Board, where the status of potential new and ongoing research projects and possible changes in the research and development roadmaps are reviewed. Bittium's research projects are directly related to the future technology needs and roadmaps of the business operations. A research report summarizing the research is submitted to the company's Board of Directors on a monthly basis.

Bittium also participates in several research collaboration forums, either through project or steering group work. Examples of these include the ITEA4 Secure eHealth project and the European Defense Fund (EDF) projects from 2021 (5G COMPAD), 2023 (FIRES 2) and 2024 (5G COMPAD 2.0, iMUGS2, AI-WASP and ORIGAMI).

Bittium is an active member of its communities and participates in numerous steering groups, for example in the following research or collaboration forums: PIA (Defense and Aviation Industry Association), DDE (Digital Defense

Ecosystem), FISC (Finnish Information Security Cluster, member of the management team), ITEA4 (EUREKA's software RDI community, board member), Business Finland's Diginatiiv Finland mission, 6G Finland and the University of Oulu (board member of the Department of Electrical and Information Technology).

During 2025, Bittium participated in several research and development projects, the most significant of which was the Seamless and Secure Connectivity (seamless and secure connectivity) locomotive ecosystem funded by Business Finland, which began in 2023. The four-year project led by Bittium will last until 2026. There are 7 ongoing research projects in the Seamless and Secure Connectivity locomotive ecosystem, involving a total of 53 domestic and almost 50 international partners, as well as 17 other partners. The total value of the research projects is approximately EUR 95 million. In addition, Bittium's locomotive ecosystem is linked to four other Business Finland locomotive ecosystems and six other ecosystems. At Bittium, research and development activities are part of continuous development and improvement, and Bittium does not set measurable performance targets for them as defined in sustainability reporting or monitor the effectiveness of its operating principles and actions in relation to material sustainability-related impacts, risks or opportunities. However, the results, costs and support received from research and development activities are assessed monthly. In accordance with Bittium's sustainability strategy, the company is committed to international and national stakeholder cooperation regarding the identification of information security threats and the utilization of related information. The implementation of the strategy and its effects are monitored monthly by the company's management team and regularly by the audit committee and the board of directors, but at least once a year.

Whistleblowing Channel and Whistleblower Protection

Bittium's personnel and external stakeholders have access to feedback and reporting channels and a whistleblowing channel for detecting abuses (Whistleblowing). Personnel are instructed on how to use the channels on Bittium's intranet and in induction training. The whistleblowing service can be used to warn of serious abuse risks to people, the organization, society or the environment. The whistleblowing channel is managed by an external service provider, WhistleB. All messages are encrypted and WhistleB ensures the anonymity of the person sending the report by removing all metadata, such as IP addresses. The person sending the report also remains anonymous in further discussions with the recipients of the report.

The service can be used to report activities that may conflict with Bittium's ethical principles, laws or regulations. The reporting channel can also be used to report abuses falling within the scope of the Whistleblower Protection Act based on the European Union Whistleblower Protection Directive. The scope of application includes, among others, public procurement (excluding defense and security procurement), financial services, products and markets, and product safety and compliance. If the matter concerns dissatisfaction in the workplace or other similar personnel matter, employees are directed to contact their supervisor, as these matters cannot be investigated in connection with the Whistleblowing process.

A concern can be reported in different ways: by reporting it within the organization to one's own supervisor or another supervisor, by anonymous or confidential communication through the Whistleblowing reporting channel, or if the concern falls within the scope of the Whistleblower Protection Act and the report has been made in accordance with the aforementioned legislation, the reporter may be entitled to report their concern to the central external reporting channel of the Office of the Chancellor of Justice or directly to the competent authority.

Access to messages received through the Whistleblowing channel is limited to designated individuals who are authorized to handle Whistleblowing cases. Their actions are recorded in a log, and the processing is confidential. Reports received through the reporting channel are investigated by Bittium's Whistleblowing team, which consists of the Chairman of the Audit Committee and the General Counsel as channel administrators, as well as selected members of the Responsibility Working Group who oversee or lead investigations. If necessary, the company's own or external experts and authorities may be involved in the investigation. The person reporting the report will be notified of receipt of the report within seven days. After receiving the message, the Whistleblowing team decides whether to accept or reject the report.

The Whistleblowing Team will not investigate a reported misconduct if the alleged misconduct is not within the scope of the Whistleblowing Guidelines, the report was not made in good faith or is malicious, there is insufficient information available to allow further investigation, or the matter raised in the report has already been resolved. If the report is rejected, the reasons for the decision will be provided to the reporter. If the report is accepted, appropriate steps will be taken to investigate. All reports will be taken seriously and in accordance with the Whistleblowing Guidelines. No member of

the Whistleblowing Team or other person involved in the investigation process will and may not seek to identify the anonymous reporter in any way. The Whistleblowing Team may send follow-up questions through an anonymous communication channel if necessary. The report will not be investigated by anyone who is affected by or has connections to the misconduct. Whistleblowing reports will be treated in strict confidence by the parties involved. The Whistleblowing Team will inform the reporter within three months of the receipt of the report about the measures to be taken based on the report.

Management of Relationships With Suppliers (G1-2)

Supplier relations were identified as a material sub-topic in the dual materiality assessment in 2025. Ensuring responsibility through supplier requirements, audits and material reports, by committing personnel to the principles of responsible procurement and by taking responsibility into account also in personnel subcontracting has a positive impact on the environment and people in the value chain. Supplier management and cooperation with supplier partners are part of Bittium's continuous development and improvement. Bittium does not set measurable, result-oriented targets related to supplier management in accordance with the definition of sustainability reporting or monitor the effectiveness of its operating principles and actions in relation to material sustainability-related impacts, risks and opportunities.

Bittium often has long-term and close collaborations with suppliers and other partners, where rules and operating procedures are established. Bittium requires responsible actions from suppliers and partners, which are monitored regularly.

Bittium takes due diligence into account in its operations. Bittium, together with its supply chain partners and other stakeholders, strives to identify both actual and potential harms to the environment and people, including human rights impacts, throughout the value chain. As part of its responsibility management and operations, the company prevents and mitigates such harms, and monitors the effectiveness of due diligence activities. Bittium has a Whistleblowing reporting procedure for external and internal stakeholders, which aims to reduce potential risks to the company. Bittium's payment practices are presented in section G1-6 and apply to companies of all sizes, including small and medium-sized enterprises. Bittium does not have

specific operating principles that apply to small and medium-sized enterprises.

Bittium regularly audits its strategically important or otherwise critical (Tier 1 and 2) production material suppliers in accordance with the annual audit plan and defined criteria. The audit is performed either as a self-assessment against Bittium's supplier requirements or as an audit performed by Bittium. During 2025, Bittium continued to deepen cooperation with critical manufacturing partners and component suppliers to find common development targets and thereby improve quality and cost-efficiency. In this regard, Bittium has further developed its supplier management tool also in 2025.

Bittium has developed policies as part of its quality, environmental and information security management systems. Bittium has procurement guidelines in place, which define, among other things, the ethical and sustainable perspective of procurement and supply chain risk management (Bittium Procurement Policy). The criteria for supplier acceptance include the supplier's commitment to ethical behavior, compliance with applicable national and international laws, respect for human rights and compliance with internationally recognized ethical standards.

Strategically important or critical suppliers of services and goods must comply with Bittium's ethical principles and supplier guidelines and requirements (Bittium Supplier Manual), the latest versions of which are available on Bittium's website. The guidelines contain the most important policies, operating methods and requirements for Bittium's supply chain. The requirements set relate, among other things, to business practices, anti-corruption, prohibition of child and forced labor, environmental issues, occupational safety and human rights, and material-specific requirements. These requirements also include a declaration from suppliers that they do not make purchases from companies that are located in politically critical areas or are subject to other national or international restrictions.

The documents guiding the selection and quality control of critical service and goods suppliers are Bittium's Self-assessment Checklist and Audit Assessment Checklist, as well as the General Purchase Agreement. Bittium must have evidence of compliance with the requirements at its disposal, and the service or goods supplier must be able to present it upon request.

Prevention and Detection of Corruption and Bribery (G1-3)

In the dual materiality assessment process conducted in spring 2025, the potential reputational risk related to corruption and bribery was identified as a material sustainability issue at the sub-topic level, should violations related to corruption or bribery occur in the company's own operations or supply chain. The impacts of the risk are directed upstream in the value chain and to the company's own operations.

Bittium has customers in both the public and private sectors. The operating environment brings with it continuous changes in legislation and regulations as well as growing stakeholder demands for responsible practices and risk management. Bittium is committed to operating in accordance with the law and regulations in all its operations, adhering to ethical practices. Bittium has a zero tolerance policy towards bribery and corruption. The company's goal is to ensure ethical operations and compliance with the corporate culture, and to increase awareness of the principles of responsible business practices through training. Bittium's corporate culture is based on commitment to shared values and openness. Preventing corruption and bribery is part of Bittium's continuous development and improvement.

Bittium follows a responsible business approach and also requires it from its identified critical service and goods suppliers. Bittium's ethical principles include aspects related to fair business, including anti-corruption, good corporate citizenship, protection of intellectual property rights, human rights and fairness, a safe work community, data protection and information security, insider rules, a sustainable future, and ensuring ethics and transparency. Bittium's responsibility and anti-corruption and bribery principles are communicated by keeping materials available on external websites (Anti-Corruption Statement, ethical principles, Whistleblowing channel with descriptions) and by keeping personnel materials up-to-date and available (Anti-Corruption Statement, ethical principles). Bittium expects identified critical partners and service and goods suppliers to comply with Bittium's Code of Conduct principles and supplier guidelines and requirements (Bittium Supplier Manual). The guidelines contain the most important policies, operating methods and requirements for Bittium's supply chain. The requirements set relate, among other things, to business practices, anti-corruption, environmental issues, occupational safety and human rights, and material-specific requirements. The above-mentioned

guidelines and principles are publicly available on the company's website.

Mandatory training on the Code of Conduct principles and anti-corruption activities is provided to all personnel. Both trainings include a test that must be successfully completed in order to receive a training completion note in the training register. The trainings must be renewed every three years. The same trainings are also part of the orientation program for new employees. During 2025, 59% of all personnel had completed the electronic self-study module (Anti-Bribery Self-Study) included in the training and 61% had completed the Code of Conduct training by the end of 2025. The total number of employees reported in section S1-6 has been used as the divisor in the indicators and the indicators will be reported for the first time in 2025. Bittium has not set measurable result-oriented targets in accordance with the definition of sustainability reporting regarding the topic of corruption and bribery, but monitors the effectiveness of its operating principles and actions in relation to the material risk using its own target. The goal is that all personnel (100%) have completed both training courses by 2030. The goal has been changed from the goal announced in 2024, which was 95% in 2025 and 100% in 2026. The updated goal is that the training percentage of all personnel is 100% by 2030. All Bittium personnel and the company's senior management are covered by both training courses. Bittium is not able to separate the implementation of training by risk function. The coverage of training for risk functions therefore corresponds to the shares of trained personnel reported above among all personnel. The coverage of training related to risk functions was calculated incorrectly in 2024, so the value for 2025 is reported without a comparison figure.

Suspensions of corruption and bribery can be raised through the Whistleblowing reporting channel. Reports received through the reporting channel are investigated by Bittium's Whistleblowing team, which consists of the Chairman of the Audit Committee and the General Counsel as channel administrators, as well as selected members of the Responsibility Working Group who supervise or lead investigations. If necessary, the company's own or external experts or authorities may be involved in the investigation. An entity whose activities or duties the report is related to in any way may not participate in the investigation. If the maintenance of the Whistleblowing channel receives a report that mentions the channel administrator, a member of the Responsibility Working Group, the CEO or a member of the Board of Directors, or if the involvement or connection of the person subject to the report to the aforementioned persons is

indirectly revealed in the report, this may pose a risk to an independent and impartial investigation. In such a situation, the administrator who is the subject of the report will be excluded from the investigation and will be deprived of the right to use the Whistleblowing channel case management tool. If the CEO or a board member is suspected of corruption or bribery, all board members will be informed of this via the board's digital working platform. Otherwise, the results will be reported as needed, and depending on the seriousness of the reported issue, they will be reported to the administrative, management and supervisory bodies. The reporting channel and the process for handling reports received through it are described in more detail as part of the G1-1 reporting requirement.

Incidents of Corruption or Bribery (G1-4)

No corruption suspicions or cases were reported for Bittium during 2025. No investigations have been opened or convictions have been issued for violations of laws on corruption and bribery. There were also no pending cases, convictions or fines regarding actions taken in previous years.

Political Influence and Lobbying Activities (G1-5)

The double materiality assessment process conducted in spring 2025 identified the opportunity related to political influence and lobbying as a material sustainability issue at the sub-topic level: the potential to grow business in the face of the changed geopolitical climate and the resulting changes. The opportunity is focused on own operations and downstream in the value chain.

Global geopolitical instability and the resulting changes have increased countries' defense budgets and increased their needs to modernize their tactical communication systems. Finland's accession to the NATO defense alliance has increased the visibility of Bittium's products in the international defense and security markets, and the partnership agreement with the Finnish Defense Forces creates a significant reference for the company's internationalization through both the system solution and the operating environment. The company's competitive advantage is based on interference-tolerant and secure wireless technology for tactical communications, which

is integrated into hardware and software intended for military and government use.

Bittium has an Anti-Corruption Statement and a Code of Conduct, which generally address the principles of good business practice. During 2025, Bittium has prepared the company's Lobbying Policy and guidelines related to political interaction and lobbying, which also define the division of responsibilities related to these topics. In 2025, Bittium has not made political donations or participated in party political influence by participating in the campaigns of parties or individual candidates in cash or in kind. Bittium has not set targets related to the identified material opportunity for political interaction and lobbying.

Bittium is not legally required to be a member of a chamber of commerce or other interest-based organization. As part of its local community activities, Bittium is a member of the Oulu Chamber of Commerce. Bittium is also a member of the Finnish Technology Industries Federation. The Finnish Technology Industries Federation is a Finnish interest-based organization for the technology industry. The Finnish Technology Industries Federation reports on its influence activities in accordance with the Transparency Register Act. Bittium has been registered in the Finnish Transparency Register in 2025 (Bittium Wireless Oy's ID: BIT-25-2004-R and Bittium Corporation's ID: BIT-25-2005-R).

During 2025, Bittium representatives have met with political actors, participated in various defense industry events and occasions, and events related to the activities of the Defense Forces. Sustainability topics relevant to Bittium have not been significantly considered or promoted in events aimed at political influence or lobbying.

In 2025, none of the members of Bittium's administrative, management and supervisory bodies have held public administration positions in the two years preceding their appointment.

Payment Practices (G1-6)

Approved purchase invoices submitted to Bittium are paid on Mondays and Thursdays. Invoices are always paid by the due date. This applies to companies of all sizes, including small and medium-sized companies and all supplier groups. The average time from the invoice date to the due date is 29 (30) days (average for standard terms). The average time from the

invoice date to the payment date was 32 (32) days. 81% (83%) of invoices have been paid in accordance with standard terms, taking into account the invoice payment schedule in use. The calculation method has been corrected from 2024, when the share of invoices paid in accordance with standard terms was reported as 100%. The calculation uses the average of the actual payment period from 1 January 2025 to 31 December 2025. The averages of payment periods and actual payment periods have been calculated taking into account the total number of invoices and the number of days related to the payment period. There are no pending lawsuits due to payment delays.

Bittium

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