



greenstep

# Annual review

January 2024 – May 2025

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# Annual Review



## GREETINGS FROM THE CHAIRMAN OF THE BOARD

# Dear Greenstepers, customers, partners and stakeholders.

As we reflect on our journey from January 2024 to May 2025, I want to take a moment to celebrate our milestones and express my gratitude to each of you.

During this time, we welcomed 231 new Greenstepers and 7 Carestepers, bringing our team to just under 800 people across the Greenstep group. Our focus on diversity and inclusion has created a vibrant work environment, reflected in our strong employee engagement scores.

We've continued to serve more than 3900 customers, striving to deliver real value in everything we do. Notable advancements in our technology, especially with the Greenstep Hub, BI Book and Bezala, have enabled us to improve operational efficiency and enhance client satisfaction.

A special highlight was achieving ISO 27001:2022 certification in January 2024. This milestone reflects our ongoing commitment to strong information security, ensuring that we uphold the highest standards for our clients and partners.

We're continuing to take meaningful steps toward responsible environmental management, and I'm optimistic about the projects ahead that will help us further minimize our impact.

As we move forward, our focus remains on innovation, sustainable growth, and building a workplace where talented people want to grow and thrive.

Thank you for your hard work, dedication, and resilience. Your efforts are what make our success possible, and I'm excited to continue reaching new heights together in the years ahead.

I would also like to extend our sincere thanks to our customers for their excellent cooperation. We recognize that providing service that meets your needs is essential for a strong and lasting partnership. We take this responsibility very seriously and truly appreciate your constructive feedback, which helps us continually improve how we serve you.

*Tore Tir*



# We are Greenstep.

Greenstep was founded in 2010 in Helsinki, Finland, as a family business with people at its heart. We are a growing, global group helping thousands of companies in Europe to grow through clarity.

We are known in the market both for our first-class services and as a reliable and stable employer. Our client base of over 3 900 clients includes companies and organisations from a wide range of industries – from start-ups to large listed companies and public sector organisations.

Over the years, our team has expanded to include hundreds of top-notch professionals. They are here to support our customers with quality services in Financial Management, Payroll, HR, CFO, ERP, Analytics, Legal, Tax, Sustainability, L&D, AI, Automation and Technology.

We act as consultants to the market leaders in financial management systems, in addition to continuously developing our own software. Systems developed by Greenstep include Bezala, BI Book and Finance.Rocks.

We operate in Finland, Sweden, Norway, Estonia, Denmark, the Netherlands and the UK and other 100+ countries through the international MSI network. Our main office is located in Espoo, Finland.

Even as we grow, we remain dedicated to our core values of sustainability, innovation and an enthusiastic attitude towards doing, achieving and delighting our customers.



**GREEN** signifies the growth that we achieve by taking the necessary **STEPS** together.

# Greenstep brands



Travel expense software that automates accounting. Bezala also enables emission calculation for business travel.



BI Book is an all-in-one Business Intelligence (BI) software built on Microsoft Power BI that simplifies data analysis, reporting, and planning for businesses.



Smart automation processes accounts payable automatically using existing data. The purpose is to improve speed and efficiency, reducing the burden on the accountant.



Greenstep Academy's L&D services are tailored to correspond to the customer's needs concerning for example leadership, finance, HR, accounting systems and transformation.



Carestep Oy provides high-quality cleaning service to its customers and uses 100% of its profits on the education and career counselling of its employees.



# Key numbers of Greenstep Group

**800**

Top professionals

**23**

Offices

**6**

Operating countries

**+3 900**

Customers

**118 M€**

Turnover

**8**

Companies in the group

The figures presented cover the period from January 2024 to May 2025 and include data for the entire group.

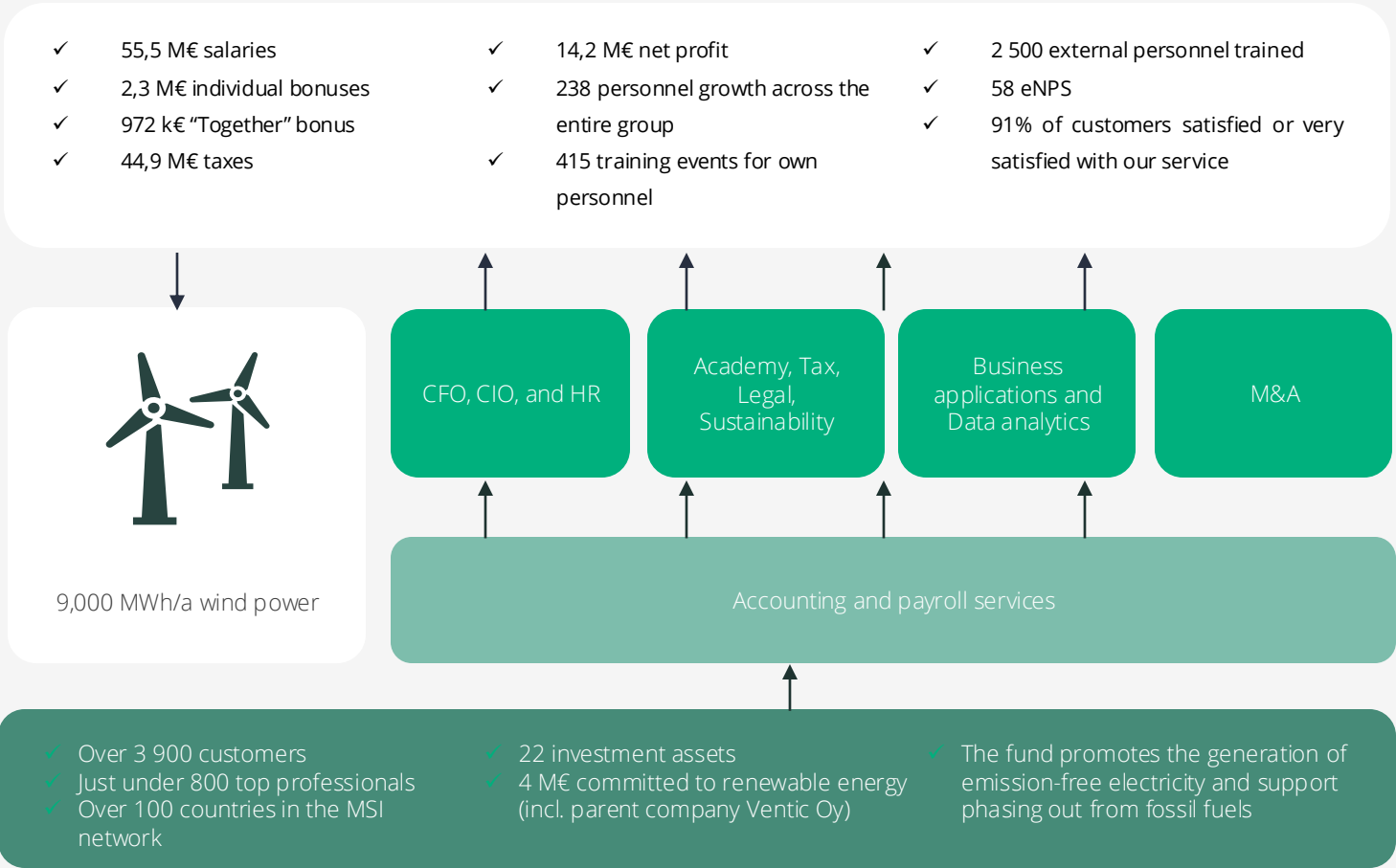


# Services supporting sustainable business

Greenstep offers a wide range of services, with about half of our revenue coming from accounting and payroll. The other half comes from different consulting services. We also invest responsibly in Nordic growth companies and renewable energy, considering sustainability in every investment decision.

Our business is profitable, allowing us to provide stable jobs for our employees and improve our operations for everyone's benefit.

The chart shows what Greenstep does, the services we offer, and the positive economic and sustainability impacts we create each year. We support growth companies at every stage, helping them grow sustainably. As our clients grow, Greenstep grows too, creating value not only economically but also socially and environmentally.



The figures presented cover the period from January 2024 to May 2025 and include data for the entire group.





# Driving digital innovation

As we continue to grow the right technology remains a top priority. We adopt new digital solutions before they become industry standards, investing heavily in the development of advanced tools. This ensures faster, more efficient services that meet the evolving needs of both customers and employees – solidifying Greenstep's position as a trusted industry reference.

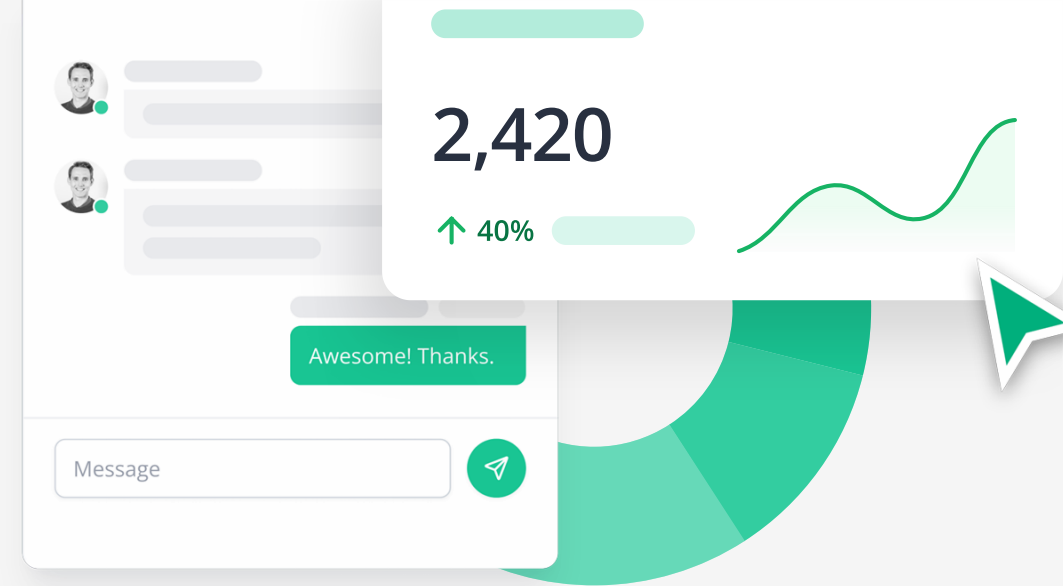
## Greenstep Hub reached 1,000 active customers

Since launching Greenstep Hub in 2023, we have continuously improved the portal to better serve both customers and employees. Nearly 1,000 customers worldwide actively use the Hub to communicate and share files, including collaborating with subcontractors and other stakeholders. Internally, the Hub boosts quality by offering improved task management, helping us deliver consistent, reliable service. Looking ahead, we plan to leverage the platform for process automation to further enhance the customer experience.

## We brought AI into everyday work

Since early 2024, we have deployed AI-driven tools designed to cut repetitive tasks and boost productivity. These include:

- Automated invoice data extraction
- Seamless document translation while preserving format
- Natural language database queries
- Smarter document search
- Additional AI tools support sales pitch creation, tailored CV drafting, and employee feedback summarization.



## BI Book improved performance and security

Our analytical platform, BI Book, transforms financial data into clear, visually rich reports. In 2024, we improved capacity optimization to boost resource efficiency and performance. Enhanced load balancing ensures continuous service availability and increased resilience during peak times. A strengthened access model enhances security by allowing tailored permissions. Additionally, we expanded BI Book Planning features to simplify budgeting, planning, and forecasting for our customers.

## Bezala achieved growth and launched new services

2024 was also a year of strong growth and key product development for Bezala. Thanks to the dedication of the Bezala team, we significantly increased revenue and customer numbers while launching the Bezala Card and delivering industry-leading emission reporting. Bezala further evolved into a modern platform for time entries, accompanied by many user experience improvements.

# Carestep continued its work for the good of society

Our subsidiary Carestep is a cleaning company and a social enterprise that uses its profits to support employees through training, career guidance, and personal development. The company was founded in 2020 and operates in the Helsinki metropolitan area in Finland.

We help people facing barriers in their careers, especially young people and immigrants. Every employee receives a personal development plan to guide their career growth – all while working in a safe environment with fair pay.

Carestep also works to make the cleaning industry better. We operate transparently and fairly every day, and raise awareness of challenges in the sector, such as issues caused by unsustainable price competition.

## Supporting our people's wellbeing

85 % of our employees responded to our wellbeing survey, with an excellent average score of 4,6 out of 5, showing that our team enjoys balanced workloads and strong overall wellbeing.

## Cleaning smarter, greener and safer

In Espoo's office cleaning operations, we reduced the use of cleaning chemicals by 90 % with the introduction of the Avatar ozonated water system, making our work safer for people and better for the environment.

## Delighting customers and growing together

In our customer satisfaction survey, with a 58 % response rate, we achieved an overall satisfaction score of 3,5 out of 4. During the year, we also welcomed around 10 new client organisations, expanding our impact.

## Stories of growth and opportunity

We shared personal success stories from our team on our social media, including Aminur's journey from unpaid internships to a paid apprenticeship at Carestep, illustrating the real social value our model creates. [You can read our employees' stories here](#) (currently available in Finnish only).



**THE IDEA** is that a steady job, a fair salary and a motivating learning path act as a springboard in an individual's career.

# Quality & customer service are our guiding stars

We care about making every experience with us positive. By investing in training and encouraging teamwork, we bring together people from diverse backgrounds to find the best solutions for our customers. Our team's combined skills, paired with a proactive attitude, enable us to support customers reliably in all situations.

## Customer Satisfaction

To understand how well we're doing, we ask our customers twice a year to rate our service on a scale from 1 to 4. Our most recent score was 3,4, reflecting consistent performance. Even more encouraging, 91% of customers said they were satisfied or very satisfied—an improvement over last year. With a 30% response rate, we take all feedback seriously and use it to continuously improve our services.

Greenstep holds memberships in local accounting associations in several countries and is authorized as an accounting firm. This provides peace of mind for our customers. More importantly, we set standards that go beyond regulatory requirements. Delivering quality experiences is at the heart of everything we do—it's how we earn trust, grow through recommendations, and keep improving for those we serve.

## Understanding Our Customers and Their Businesses

We aim to fully understand how our customers operate, which is essential both for our business and regulatory compliance. We maintain a group-level Know Your Customer (KYC) risk assessment, updated in 2024, which guides customer-level assessments and actions. These processes require engagement from both current and potential customers, but they are crucial given the global importance of preventing money laundering, terrorism financing, and sanctions violations.

## Commitment to Confidentiality and Information Security

Greenstep earned ISO27001:2022 certification on January 10, 2024. Maintaining this certification requires ongoing improvements and control measures, leading to several development projects. For instance, Greenstep Hub was launched as a secure customer communication platform to enhance both service processes and information security. We also focused on implementing additional quality management systems.

## Strengthening Internal Controls

For our Mepco payroll outsourcing clients, Greenstep follows controls aligned with ISAE 3402 standards. Through well-designed processes and controls, we ensure payroll services remain reliable, up-to-date, and secure. An external readiness assessment has been conducted on our control catalog to support this commitment.

Greenstep is currently reconciling its quality management system to align with the ISO 9001 standard in order to ensure comprehensive coverage and effectively demonstrate our administration of quality matters through an external audit.



# Greenstep Goes Turku brought our team together

In August 2024, Greenstepers from Finland, Sweden, Norway, Estonia, the UK, and the Netherlands came together in Turku for a memorable global team event!

The first day featured workshops, team-building activities, and a lively Business Carnival – complete with acrobatics, carnival bingo, and games that helped raise €1,050 for the Baltic Sea Action Group, supporting Baltic Sea protection initiatives.

Day two began with inspiring words from Tore and Minna Arve, Mayor of Turku, followed by a city walk with team challenges that combined exploration and collaboration.

The evening wrapped up with a Venetian night and dinner at Logomo, capped off by an unforgettable performance from our very own Greenstep band, GreenBeats.

A fantastic opportunity to connect, collaborate, and celebrate our international Greenstep community – leaving memories that will last long after the event.



# Financial Indicators

TABLE 1. GREENSTEP GROUP FINANCIAL PERFORMANCE OVERVIEW

FINANCIAL INDICATORS IN KEUR	FINLAND	SWEDEN	ESTONIA	NORWAY	UK	ELIMINATIONS	GROUP TOTAL
Turnover	107 741	10 845	1 345	2 034	253	-4 339	<b>117 877</b>
Other operating income	477	-	-	132	-	-52	<b>558</b>
Materials and services	-12 526	-791	-20	-46	-9	3 455	<b>-9 938</b>
Greenstep family personnel expenses	-63 120	-9 504	-1 094	-1 611	-457	-	<b>-75 787</b>
- of which Together bonus was	-859	-69	-39	-13	-	-	<b>-979</b>
- of which personal bonuses were	-2 176	-79	-21	-4	-	-	<b>-2 281</b>
Depreciations and impairments	-273	-120	-13	-15	-	-	<b>-421</b>
Other operating expenses	-13 484	-1 600	-224	-630	-191	1 583	<b>-14 546</b>
Financial income and expenses	59	-11	-	-2	1	-83	<b>-37</b>
Income taxes	-3 598	-	-	91	-	-	<b>-3 507</b>
Profit for the period	15 275	-1 183	-6	-47	-404	565	<b>14 201</b>
Dividends	11 053	-	-	-	-	-	<b>11 053</b>

The figures presented cover the period from January 2024 to May 2025 and include data for the entire group.



# Tax Footprint

TABLE 2. GREENSTEP GROUP TAX FOOTPRINT: 44,9 MEUR

TAX FOOTPRINT IN KEUR	FINLAND	SWEDEN	ESTONIA	NORWAY	UK	ELIMINATIONS	GROUP TOTAL
Turnover	107 741	10 845	1 345	2 034	253	-4 339	<b>117 877</b>
Profit/loss before appropriations and tax	19 087	-1 051	6	-121	-404	565	<b>18 082</b>
VAT on sales	26 800	2 110	144	480	-	-	<b>29 534</b>
VAT on procurements	6 015	301	38	125	9	-	<b>6 488</b>
VAT paid (net)	20 786	1 809	106	355	-9	-	<b>23 046</b>
Wage taxes	13 949	3 545	315	197	218	-	<b>18 224</b>
Income taxes	3 593	-	-	-	-	-	<b>3 593</b>
Total taxes paid	38 327	5 354	420	552	209	-	<b>44 863</b>
Pension contributions paid	12 447	889	19	60	86	0	<b>13 502</b>

We are proud taxpayers, and we do not practice active tax planning. We contribute to building a prosperous society by paying our taxes in full in each country we operate in. We have calculated our tax footprint, which is displayed in the graph above.

# Sustainability statement



# Growing sustainably, together



Our strategy is rooted in our mission to do as much good as possible through first-class services and taking care of people. Greenstep places particular emphasis on its employees as the driving force behind its success. We actively promote equality and personal growth, ensuring a supportive work environment. Greenstep's business model focuses on organic growth, reflecting its dedication to sustainable and ethical operations.

As part of this mission, we understand that sustainability plays a major role. Alongside our internal practices, Greenstep supports its customers in addressing sustainability challenges by offering tailored solutions and consulting. Through these efforts, we aim to expand our sustainability services and contribute to wider societal benefits.

For more information on our key markets and product groups, please refer to the [We are Greenstep](#) and [Services supporting sustainable business](#) sections.

This sustainability report has been prepared in accordance with the Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME). Greenstep has chosen to report in line with both the Basic Module and the Comprehensive Module.

The report covers the period from **January 2024 to May 2025**, representing Greenstep's transition from calendar to a fiscal year reporting cycle running from June to May.

The report presents consolidated information about Greenstep Oy and its subsidiaries: Renance – Automated Financial Services Oy, Greenstep Oü, Carestep Oy, Greenstep Sverige AB, Etseerg AB, Greenstep Åland AB, Greenstep Holding UK Limited, and Greenstep Norge AS.

Exact coordinates of the facilities have not been reported; instead, only address details have been provided.

At the end of the report, a VSME index table summarizes the required disclosures for the selected modules.



TABLE 3. COMPANIES OF GREENSTEP GROUP

UNDER-TAKING'S LEGAL FORM	NACE	BALANCE SHEET (k€)	TURNOVER (k€)	NUMBER OF EMPLOYEES	COUNTRY OF PRIMARY OPERATIONS
Greenstep Oy	7022 Management consultancy activities	35 668	101 363	634	Finland
Renance – Automated Financial Services Oy	62010 Software publishing	838	3 784	14	Finland
Greenstep Norge AS	69201 Accounting and bookkeeping	796	2 034	16	Norway
Greenstep OÜ	69202 Bookkeeping, tax consulting	271	1 345	17	Estonia
Carestep Oy	81210 General cleaning of buildings	180	1 063	34	Finland
Greenstep Sverige AB	69201 Accounting and bookkeeping	2 391	10 845	90	Sweden
Greenstep Åland AB	70220 Other management consultancy services	339	1 530	6	Finland
Greenstep Holding UK Limited	74909 Other professional, scientific and technical activities not elsewhere classified	175	253	4	United Kingdom

TABLE 4. GREENSTEP OFFICES IN FINLAND

SITES	ADDRESS	POSTAL CODE	CITY	COUNTRY
Greenstep Oy	Keilaranta 5	02150	Espoo	Finland
Greenstep Oy	Joukahaisenka- tu 1	20520	Turku	Finland
Greenstep Oy	Kirkkokatu 13 B	90100	Oulu	Finland
Greenstep Oy	Kalevantie 2, C4	33100	Tampere	Finland
Greenstep Oy	Koulukatu 23	65100	Vaasa	Finland
Greenstep Oy	Silkkitehtaanti- e 5 C	01300	Vantaa	Finland
Greenstep Oy	Päijänteentat- u 9 A 8	15140	Lahti	Finland
Greenstep Oy	Vankanlähde 7	13100	Hämeenlinna	Finland
Greenstep Oy	Lutakonaukio 1	40100	Jyväskylä	Finland
Greenstep Oy	Microkatu 1 M	70210	Kuopio	Finland
Greenstep Oy	Brahenkatu 4	53100	Lappeenranta	Finland
Greenstep Oy	Keskuskatu 6	60100	Seinäjoki	Finland
Greenstep Oy	Pohjoisranta 11D	28100	Pori	Finland
Greenstep Oy	Torikatu 29	80100	Joensuu	Finland
Greenstep Åland AB	10 Torggatan	22100	Mariehamn	Finland

TABLE 5. GREENSTEP OFFICES IN OTHER COUNTRIES

SITES	ADDRESS	POSTAL CODE	CITY	COUNTRY
Greenstep OÜ	Sõpruse pst. 145	13417	Tallinn	Estonia
Greenstep Sverige AB	Holländargata n 17B	11160	Stockholm	Sweden
Greenstep Sverige AB	Masthamnska tan 3	41327	Gothenburg	Sweden
Greenstep Sverige AB	Drottninggata n 26	60227	Norrköping	Sweden
Greenstep Sverige AB	Universitetsall- én 32	85234	Sundsvall	Sweden
Greenstep Norge AS	Bernt Ankers gate 17	1524	Moss	Norway
Greenstep Norge AS	Drammensvei en 151	0277	Oslo	Norway
Greenstep Holding UK Limited	10 Queen Street Place	EC4R 1AG	London	United Kingdom



# Sustainability along our value chain

Greenstep's value chain includes different groups that work together to support our goals of sustainability and efficiency. Upstream, we collaborate with suppliers and service providers to receive the inputs necessary to operate effectively. Inside Greenstep, our skilled employees and technology enable us to deliver high-quality services. Downstream, we build strong relationships with clients and stakeholders by offering tailored solutions that support their growth.

Through our double materiality analysis, we have identified key sustainability impacts, risks, and opportunities across Greenstep's value chain. This helps us understand how our activities influence sustainability, whether directly, indirectly, or through our partners. It also highlights where major impacts and risks are located along the value chain. The figure below illustrates Greenstep's value chain and the primary stakeholders at each stage.

## UPSTREAM

### Indirect suppliers, other indirect partners

- Subcontractors
- Hardware and supplies manufacturers
- Producers
- Contractors
- Employees in the value chain
- Government agencies
- Energy suppliers

### Direct suppliers

- System providers
- Hardware retailers
- Office supplies and branded goods
- Catering services
- Postal services
- Real estate
- Training organizations
- Energy suppliers
- Healthcare services
- Subcontractors (outside EU)
- Travelling providers
- Equipment suppliers & distributors

## GREENSTEP

### Greenstep Group

- Consultants
- Staff members
- Software Developers
- Technical Support Staff
- Administrative staff
- Board members

## DOWNSTREAM

### Customers

- SMEs
- Growth companies
- Listed companies
- Public sector

### Service users, community

- Customers employees
- Stakeholders in customers organisations
- Investments in companies and green energy solutions competitors
- Industry associations
- Local communities

# Stakeholder expectations as the basis for sustainability work

Our approach to stakeholder engagement focuses on building meaningful, two-way relationships with those who influence or are affected by our operations. Our aim is to gather and share information that supports both our business objectives and our sustainability commitments. Understanding the expectations of our stakeholders, especially regarding our business conduct and environmental and social impacts, is fundamental to our decision-making. We prioritize developing solutions that address key sustainability challenges for our clients, society, and the environment.

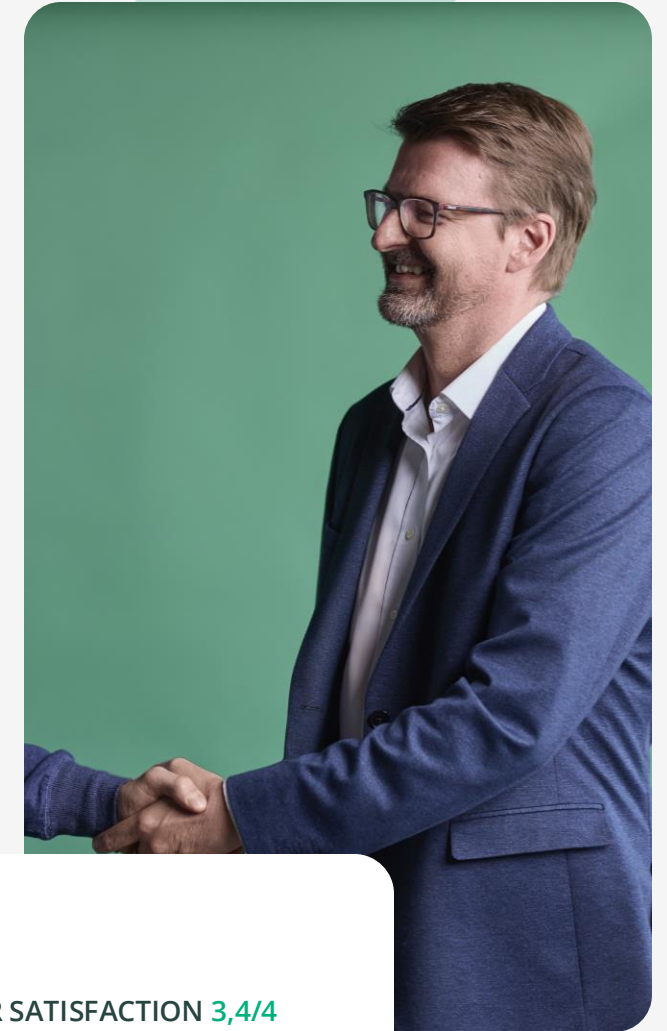
Our core stakeholder groups include:

- Customers
- Employees
- Partners such as industry organizations, associations, and unions relevant to our sector
- Regulatory authorities

For customers, we conduct satisfaction surveys twice a year to collect feedback and use the results to guide targeted improvements in service.

For employees, engagement is facilitated through the annual Employee Satisfaction Survey and weekly Pulse checks to understand the wellbeing of our employees.

Furthermore, during 2024, employees, customers, and suppliers were consulted through interviews and surveys to gather input on material impacts and risks. Their feedback on which sustainability topics were most important was also collected, giving more clarity on their perspective of what is currently more material for Greenstep. The results of the surveys were compiled and used in our double materiality assessment.



eNPS 58

CUSTOMER SATISFACTION 3,4/4

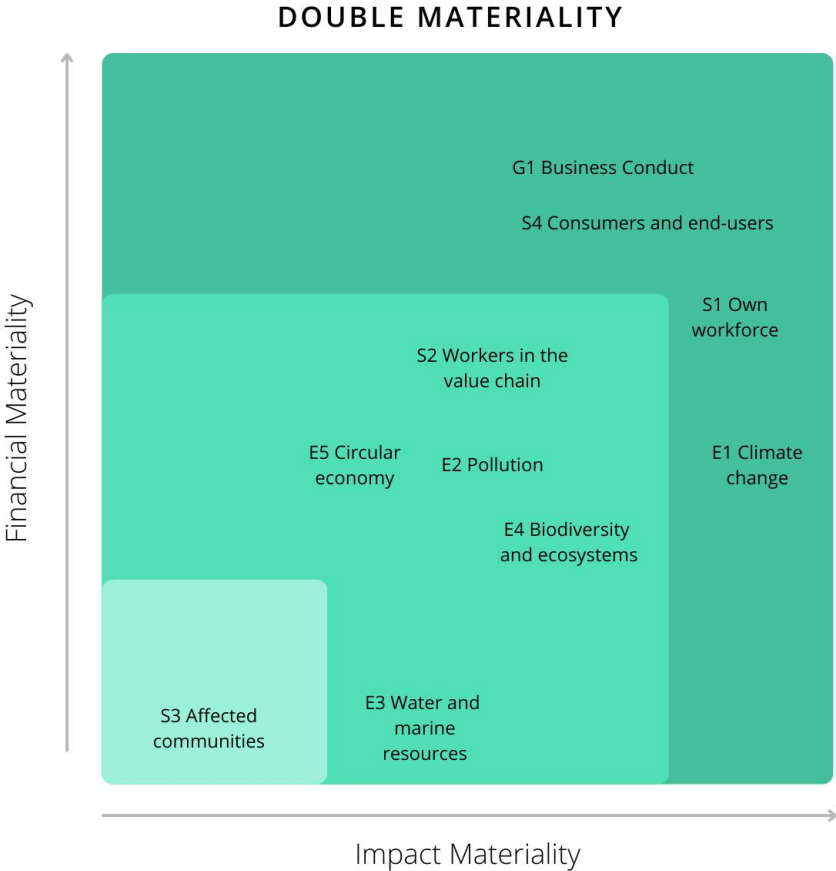
# Double materiality assessment

In 2025, Greenstep completed a double materiality assessment to define our sustainability priorities and prepare for future reporting requirements. This process examined both our impact on the environment and society, as well as the risks and opportunities that could affect us financially. The assessment followed the European Sustainability Reporting Standards (ESRS) and included input from key stakeholders, both inside and outside Greenstep.

As a result, we identified our most important sustainability topics, including four main topics and seven related subtopics, which are summarized in table 4. These findings will now guide our sustainability efforts, providing the foundation for defining key metrics and targets across environmental, social, and governance areas, ensuring readiness for future Corporate Sustainability Reporting Directive (CSRD) reporting obligations.

THEME	TOPIC	SUB-TOPIC
E - Environmental		
	E1 Climate Change	Climate change mitigation
S - Social		
	S1 Own Workforce	Working conditions Equal treatment and opportunities for all
	S4 Consumers and end-users	Information-related impacts for consumers and/or end-users
G - Governance		
	G1 Business Conduct	Corporate culture Corruption and bribery

TABLE 6. GREENSTEP'S MOST IMPORTANT SUSTAINABILITY TOPICS



## Our key sustainability topics

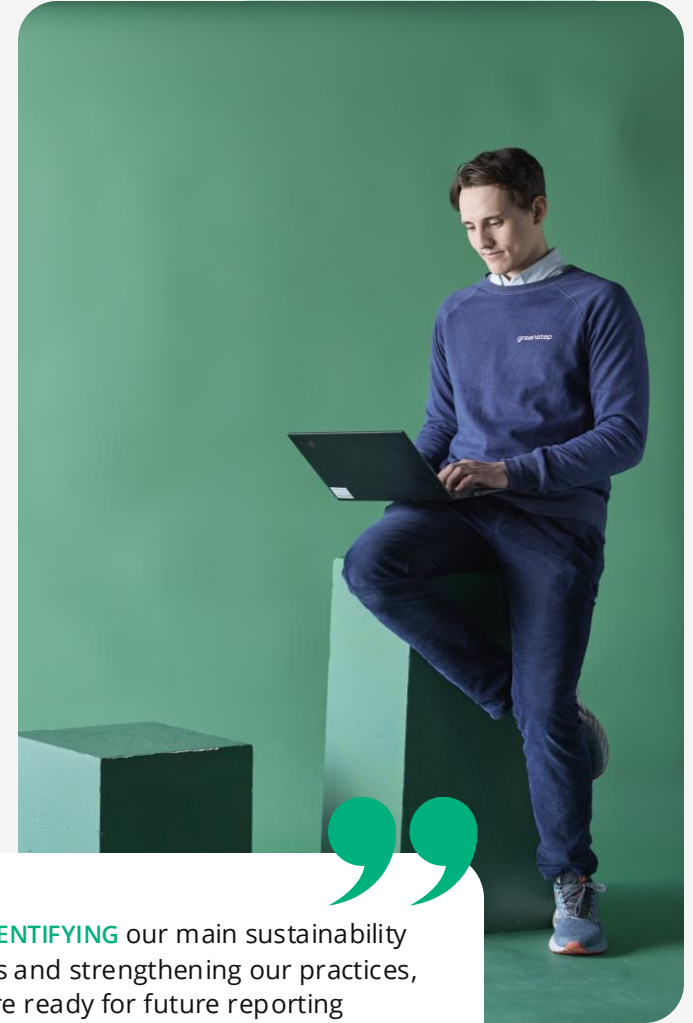
Compared to industries with high environmental demands, Greenstep's footprint is relatively small, mainly from office purchased goods and services and employee commuting. We see significant opportunities to create positive ecological impacts by expanding climate-focused services, which can also drive financial growth.

Greenstep prioritizes high standards of conduct, emphasizing strong ethics, integrity, and compliance, all rooted in our ESG values.

Employee well-being and equality are fundamental, knowing that when people feel supported, they can do their best work for our customers. We encourage open communication and offer plenty of professional development opportunities through our Greenstep Academy. To help manage the demands of work, mental health support and flexible working options. This helps prevent burnout and supports a healthy, inclusive workplace, allowing our team to stay motivated while protecting both their well-being and Greenstep's good work environment.

Data protection is a priority for client trust, which Greenstep ensures by investing in advanced security systems and maintaining ISO 27001 standards to prevent breaches and safeguard sensitive information, protecting both reputation and financial stability.

By identifying our main sustainability topics and strengthening our practices, Greenstep is ready for future reporting requirements and ongoing changes in the business environment. This work helps Greenstep stay focused on sustainable growth and maintain trust among employees, clients, and partners.



**BY IDENTIFYING** our main sustainability topics and strengthening our practices, we are ready for future reporting requirements and ongoing changes in the business environment.

TOPIC	B2			C2	
	Existing practices, policies or future initiatives that address sustainability issues [YES/NO]	Are they publicly available? [YES/NO]	Do the policies have any targets? [YES/NO]	Description of practices or policies and their consequent actions	Description of future initiatives or targets
Climate Change	YES	YES	YES	Practices: <ul style="list-style-type: none"> <li>• GHG emissions measurement</li> <li>• Principles of internal sustainable procurement for Greenstep's branded goods</li> <li>• Travelling guidelines</li> </ul>	<ul style="list-style-type: none"> <li>• Climate Transition Plan</li> <li>• Transition to renewable energy sources</li> <li>• Renewed Internal Sustainability Procurement</li> <li>• Biodiversity Footprint and action plan</li> </ul>
Own Workforce	YES	YES	YES	Policies: <ul style="list-style-type: none"> <li>• Code of Conduct</li> <li>• Information security policy</li> <li>• Greenstep Values</li> <li>• Anti-Discrimination and harassment policy</li> <li>• Health and safety policy</li> </ul> Practices: <ul style="list-style-type: none"> <li>• Health, Safety, and Well-being practices and programs</li> <li>• Annual target setting and development discussions</li> <li>• Employee Satisfaction and Pulse Survey</li> <li>• Greenstep Academy for trainings</li> <li>• Coaching team and practices</li> <li>• Work community development plan</li> </ul>	<ul style="list-style-type: none"> <li>• Sustainability Agenda</li> <li>• Pay transparency</li> <li>• Leadership program</li> <li>• Work community development plan update</li> <li>• Annual reviews</li> </ul>
Consumers and end-users	YES	YES	YES	<ul style="list-style-type: none"> <li>• Information security management system</li> <li>• A dedicated Customer engagement team</li> <li>• Training programs to Customer responsible</li> <li>• Customer satisfaction survey</li> <li>• Quality management practices in each service line</li> </ul>	<ul style="list-style-type: none"> <li>• Sustainability Agenda</li> </ul>
Business conduct	YES	YES	YES	Policies: <ul style="list-style-type: none"> <li>• Code of Conduct</li> <li>• KYC policy and process</li> <li>• Vendor policy</li> </ul> Practices: <ul style="list-style-type: none"> <li>• Compliance with regulation and national and international laws</li> <li>• A dedicated Compliance team</li> <li>• Trainings</li> <li>• Whistleblowing Channel implemented</li> </ul>	<ul style="list-style-type: none"> <li>• Sustainability Agenda</li> <li>• Company level quality program</li> <li>• Supplier Code of Conduct</li> <li>• Renewed Internal Sustainability Procurement</li> </ul>

TABLE 7. B2 + C2 PRACTICES, POLICIES AND FUTURE INITIATIVES FOR TRANSITIONING TOWARDS A MORE SUSTAINABLE ECONOMY

# Environmental metrics

# Energy & Greenhouse Gas Emissions

Since 2019, Greenstep has been measuring its carbon footprint using the internationally recognized **Greenhouse Gas Protocol**. This reflects our ongoing commitment to carefully track and report our environmental impact across all operations and locations.

Due to our transition to a new fiscal year, the latest carbon footprint report covers the period from January 1, 2024, to May 31, 2025. Because of this change, the data cannot be directly compared to previous reports, which followed the calendar year.

This year, we also expanded the assessment to cover the entire Greenstep Group globally. As of May 2025, Greenstep operates in 26 cities: 16 in Finland, one in Åland, one in Tallinn (Estonia), four in Sweden (Stockholm, Norrköping, Gothenburg, Sundsvall), two in Norway (Moss, Oslo), and one each in the United Kingdom and the Netherlands. It is important to note that our offices in the UK and the Netherlands currently do not have physical locations. Our subsidiaries, Carestep and Renance, share office spaces with Greenstep.

Together, these offices provide support for a total of 775 employees at Greenstep and 24 employees at Carestep. This results in an average carbon footprint of 2,32 tons CO2e per employee over a 12-month period for the entire group.

CARBON EMISSIONS INTENSITIES	GREENSTEP GROUP (INCL. CARESTEP)
tCO2e/MEUR turnover (market-based)	21,45
tCO2e/MEUR turnover (location-based)	22,06
tCO2e/employee headcount (market-based)	2,32
tCO2e/employee headcount (location-based)	2,38

TABLE 8. EMISSION INTENSITIES ADJUSTED FOR 12 MONTHS

GROSS SCOPE 1, 2, 3 AND TOTAL GHG EMISSIONS	GHG EMISSIONS (tCO2e)
Scope 1	0,00
Scope 2 (market-based)	179,50
Scope 2 (location-based)	254,64
Scope 3 upstream	2 441,98
Category 1: Purchased goods and services	1 619,88
Category 2: Capital goods	68,93
Category 3: Fuel- and energy-related activities	46,29
Category 4: Transportation and distribution	4,11
Category 5: Waste generated in operations	27,90
Category 6: Business travel	178,21
Category 7: Employee commuting	496,66
Category 8: Upstream leased assets	N/A
Scope 3 downstream	N/A
Category 9: Transportation and distribution	N/A
Category 10: Processing of sold products	N/A
Category 11: Use of sold products	N/A
Category 12: End-of-life of sold products	N/A
Category 13: Downstream leased assets	N/A
Category 14: Franchises	N/A
Category 15: Investments	N/A
Total (Scope 1 + Scope 2 market-based + Scope 3)	2 621,47
Total (Scope 1 + Scope 2 location-based + Scope 3)	2 696,62

TABLE 9. GREENHOUSE GAS EMISSIONS FOR REPORTING PERIOD JANUARY 2024 – MAY 2025





In 2025, 65% of our offices were powered entirely by Carbon Pollution-Free Electricity (CFE), while 39% used renewable heating. However, some locations have not yet made the transition, mainly due to lease agreements that include energy supply and limit our ability to change providers, along with the absence of energy certificates from some property owners.

As in previous years, our goal remains to transition all operations to clean electricity over the coming years. To achieve this, we will develop a new action plan as part of our updated climate transition strategy.

Additionally, this year, we broadened our carbon footprint scope to include employee commuting and upstream transport and distribution. A company-wide business trip to Turku, Finland, in 2024 also contributed to reported business travel emissions. This expanded view gives us a clearer understanding of our overall emissions profile.

During the reporting period, Greenstep, along with its parent company Ventic Oy, committed 4 million euros to an investment fund that focuses on directly financing wind farms. This investment primarily targets projects that are either in the development or construction phase, as well as those that have been completed in Finland and other Nordic countries. We believe that by making these investments, we are actively contributing to the transition towards a carbon-neutral society.

LEGAL ENTITY	SCOPE 1	SCOPE 2 (MARKET)	SCOPE 3	TOTAL (MARKET)
Greenstep Oy	0,00	124,42	1772,64	1897,07
Greenstep Åland Ab	0,00	4,75	24,52	29,27
Greenstep OÜ	0,00	27,96	54,06	82,02
Greenstep Sverige AB	0,00	12,78	307,44	320,22
Greenstep Norge AS	0,00	9,58	89,42	99,00
Greenstep Holding UK Limited	0,00	0,00	28,99	28,99
Renance - Automated Financial Services Oy	0,00	0,00	146,64	146,64
Carestep Oy	0,00	0,00	18,26	18,26
Grand Total	0,00	179,50	2441,98	2621,47

TABLE 10. GREENHOUSE GAS EMISSIONS PER LEGAL ENTITY

	FOSSIL	NUCLEAR	RENEWABLE	BIOMASS	TOTAL
	[MWh]	[MWh]	[MWh]	[MWh]	[MWh]
Scope 1	0,00	0,00	0,00	0,00	0,00
Scope 2 (Market-based)	412,97	116,84	1 552,79	524,35	2 606,95
Grand Total	412,97	116,84	1 552,79	524,35	2 606,95
% of total	15,84 %	4,48 %	59,56 %	20,11 %	100,00 %

TABLE 11. ENERGY CONSUMPTION (MWh)

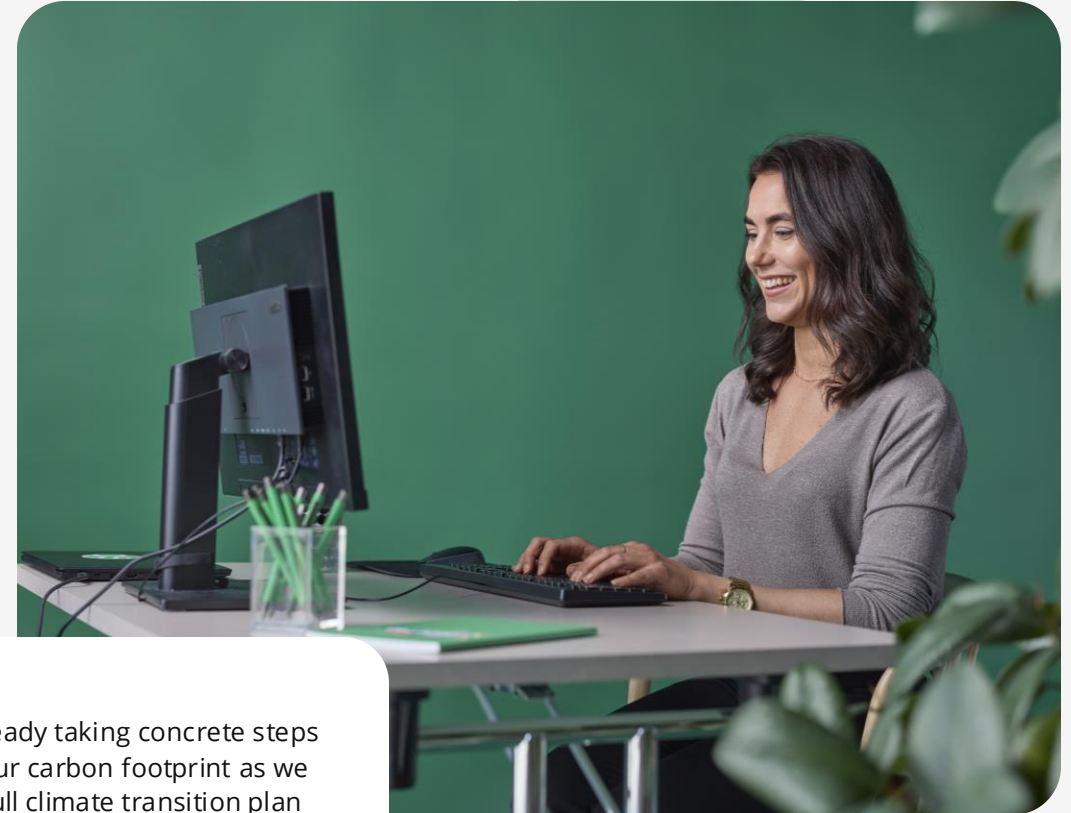


# GHG reduction targets and climate transition

Greenstep will be working on a robust climate transition plan from autumn 2025 through spring 2026. Even though we do not have a transition plan in place yet, we are already taking steps to manage our environmental impact and gradually reduce our carbon footprint. We monitor our greenhouse gas emissions and track our use of renewable electricity and heating where possible. We are also working to improve how we measure waste across our offices, aiming for more accurate data in the future.

In procurement, we consider products with lower emissions and recycled content when practical, and we offer pre-owned electronics as an option for staff when requested. We try to extend the use of our equipment for as long as possible, replacing items only when necessary. For business travel, we encourage the use of public transport, especially trains.

While we have previously used carbon offsetting, we are now focusing more on raising awareness within our organization about ways to reduce emissions in daily operations. These ongoing actions reflect our commitment to environmental responsibility as we prepare to develop a comprehensive transition plan later this year.



**WE ARE** already taking concrete steps to reduce our carbon footprint as we prepare a full climate transition plan during 2025-2026.

# Climate risk assessment



We conducted a full climate risk assessment using our own tool, preceded by a pre-screening to understand our vulnerability to climate change. Our focus was on how climate hazards and transition events might impact revenue, assets, activities, and the supply chain—including employees, customers, and the wider community.

The main physical risks identified are related to heat and water, such as heat stress, heatwaves, and flooding. These risks have a low to possible likelihood and could lead to increased cooling/heating costs, reduced employee productivity, and supply disruptions. Risks like wind or soil issues were deemed not material.

Transition risks from legal changes, new technologies, market demands, and reputation were also assessed. Seven key areas were identified, including compliance costs, investments in low-carbon technologies, and potential reputational damage arising from perceptions that Greenstep is not doing enough to address climate concerns. Most are unlikely or low probability but could have long-term impacts.

Overall, risks are evaluated at a high level, with an expectation they'll grow in significance over the medium and long term. Thanks to our diverse services, flexible operations, reliable funding, and multiple locations, Greenstep is well-positioned to adapt and ensure business continuity.

Beyond risk management, Greenstep identifies key opportunities that will become increasingly important, such as:

- Strengthening leadership in Climate Action and ESG
- Growing demand for ESG services
- Developing sustainable finance strategies
- Building resilient supply chains
- Expanding hybrid/remote work for greater flexibility and lower environmental impact

We will continue monitoring risks and opportunities closely, adjusting strategies to foster resilience and growth amid evolving climate challenges.



# Use of resources

## Water use

Greenstep collected actual water withdrawal data from water bills at 8 of our office facilities. Using this data, we calculated an average water use per square meter, which was then applied to estimate water withdrawal for the other locations. Based on these measurements and estimates, the total water withdrawal across all office sites is 3 203,84 m³.

No sites are currently located in areas of high water stress.

## Resource use, circular economy and waste management

Waste data for our offices was collected from property managers for the entire building, with our share estimated based on the portion of space we occupy. This method may introduce some inaccuracies, as several buildings also house supermarkets and restaurants, which can significantly influence overall waste volumes.

For six properties where waste data was unavailable, we estimated waste generation based on the number of employees and the average waste produced per capita (kg/person) in private services in the Helsinki Metropolitan Area in 2023, using statistics from HSY (Helsingin Seudun Ympäristöpalvelut). Additionally, for one property, we applied a spend-based estimation method.

Regarding waste diversion, we assume that all our offices participate in some form of waste sorting. Therefore, all estimated waste is allocated to recycling or reuse categories, except for mixed waste. Given the data currently available, this represents the most informed estimate we can provide, and making more precise calculations is not feasible at this time.

WASTE TYPE	AMOUNT (KG)	WASTE DIVERTED TO RECYCLE OR REUSE (%)	WASTE DIRECTED TO DISPOSAL (%)
<b>Hazardous</b>	<b>612,60</b>	<b>66,67%</b>	<b>33,33%</b>
Batteries [kg]	2,23	100%	0%
Electronic [kg]	607,05	100%	0%
Hazardous [kg]	3,32	0%	100%
<b>Non-Hazardous</b>	<b>62 329,67</b>	<b>87,50%</b>	<b>12,50%</b>
Biowaste [kg]	7 355,79	100%	0%
Cardboard [kg]	3 067,79	100%	0%
Glass [kg]	1 653,64	100%	0%
Metal [kg]	1 417,94	100%	0%
Mixed energy waste [kg]	40 980,78	0%	100%
Paper [kg]	612,60	100%	0%
Plastic [kg]	2,23	100%	0%
Wood [kg]	607,05	100%	0%
<b>Grand Total</b>	<b>62 942,27</b>	<b>81,82%</b>	<b>18,18%</b>

TABLE 12. RESOURCE USE, CIRCULAR ECONOMY AND WASTE MANAGEMENT



# Social metrics

# People at the heart of our company

At Greenstep, it's our people who make the difference behind the scenes - they are the driving force that allow us to serve our customers with excellence. By the end of the reporting period, our team had grown to 775 employees, with 231 new colleagues joining us. Of these, 770 held permanent contracts and 5 worked on temporary ones. Staff turnover was 14%, mostly voluntary, reflecting both natural career development and the strong market demand for skilled professionals.

Our workforce is both diverse and dynamic, with 14% of employees are under 30, 65% are between 30 and 50, and 21% are over 50, creating a mix in which fresh perspectives and innovation come together naturally with experience and expertise.

Gender representation is currently 73% women and 27% men. Our leadership reflects this balance, with 78% of the Leadership Team being women. This strong female presence contributes to a more resilient and collaborative organizational culture. While our HR system still records only "male" and "female," we are actively working to expand these categories to better reflect a wider range of gender identities.

Equity is more than just a principle at Greenstep. Recruitment is based solely on relevant skills, experience, attitude, and a willingness to grow. Everyone is evaluated using the same criteria, regardless of age, gender, background, religion, or ethnicity. To ensure fairness, we monitor equality practices closely through our annual employee satisfaction surveys.

Employee engagement remains strong: our eNPS stands at 58, and our employee vibe score is 4 out of 5. While we are proud of these results, we remain focused on continuously making Greenstep a supportive, inclusive, and welcoming workplace as we grow.

Due to the nature of its operations, Carestep's figures are reported separately. During the reporting period, Carestep employed an average of 23 people during the reporting period. Staff turnover was low at only 4%, and, similar to Greenstep, the majority of employees were women (68%), as well as the whole company management. More information about Carestep's activities can be found on their website.





TABLE 13. PERSONNEL INDICATORS FOR GREENSTEP GROUP

GREENSTEP GROUP'S PERSONNEL INDICATORS	GREENSTEP GROUP	CARESTEP
Number of personnel at the end of the reporting period (headcount)	775	24
Average number of personnel during the reporting period (headcount)	742	23
New recruitments during the year - including projects and fixed-term (headcount)	231	7
Staff turnover <sup>1</sup>	14 %	4 %
Women/men as % of personnel	73/27	68/32
Average age of personnel, years	37	38
Age range	22-67	22-60
Permanent employees (headcount)	770	21
Temporary employees (headcount)	5	3
Subcontractors working exclusively for the group (headcount)	10	0
Temporary staff employees supplied by staffing or employment agencies (headcount)	0	0

<sup>1</sup> Staff turnover is calculated by dividing the number of employees who left during the fiscal year by average number of employees during the fiscal year.

TABLE 14. EMPLOYEE HEADCOUNT BY COUNTRY FOR GREENSTEP GROUP

COUNTRY (OF EMPLOYMENT CONTRACT)	GREENSTEP GROUP (INCLUDING CARESTEP)
Finland	671
Sweden	90
Estonia	17
Norway	16
England	4
Netherlands	1
Total employees	799

GENDER DISTRIBUTION (PERSONNEL)	GREENSTEP GROUP	CARESTEP
Male	208	7
Female	562	15
Other	-	-
Not reported	-	-
Total	775	22
Female-to-male ratio	2,6	2,1

TABLE 15. GENDER DISTRIBUTION OF PERSONNEL (HEADCOUNT) FOR GREENSTEP GROUP

TABLE 16. GENDER DISTRIBUTION IN MANAGEMENT (HEADCOUNT) FOR GREENSTEP GROUP

GENDER DISTRIBUTION (MANAGEMENT)	GREENSTEP GROUP	CARESTEP
Male	4	-
Female	14	2
Other	-	-
Not reported	-	-
Total	18	2
Female-to-male ratio	3,5	-

EMPLOYEE ENGAGEMENT	GREENSTEP GROUP	CARESTEP
eNPS <sup>1</sup>	58	-
Employee vibe score <sup>2</sup>	4	4,6

TABLE 17. EMPLOYEE ENGAGEMENT 2024

<sup>1</sup> eNPS = proportion of promoters – detractors

<sup>2</sup> The employee vibe indicator has 5 levels, 5 being the highest. The survey is conducted weekly, and its average is the average for the whole reporting year.

# Health & safety

Employee well-being is equally important. All our staff are covered by occupational healthcare and social protection, and Greenstep invests in mental health support, recreational activities, and flexible work arrangements. We support their health and ability to work by keeping the workplace open and friendly.

During the reporting period, Greenstep recorded 17 work-related accidents, resulting in a recordable accident rate of 22,24. There were no employee fatalities linked to either work-related injuries or work-related ill health. This is a team effort with occupational health care, HR, team leaders, and the safety committee all working together. Catching issues early is important, and through our collective effort, we have kept our absence rate relatively low (2,77%).

We continue to place strong emphasis on occupational health and safety, with preventive measures, training, and employee well-being initiatives aimed at promoting a safe and supportive working environment.

HEALTH AND SAFETY METRICS	GREENSTEP GROUP	CARESTEP
Recordable work-related accidents	17	0
The rate of recordable work-related accidents <sup>1</sup>	22,24	0
The number of fatalities as a result of work-related ill health	0	0
Fatalities as a result of work-related injuries	0	0

**TABLE 18. HEALTH AND SAFETY METRICS**

<sup>1</sup> The rate of recordable work-related accidents represents the number of respective cases per 100 full-time workers over a yearly timeframe and is based on the assumption that one full-time worker works 2 000 hours per year. This assumption has been adjusted to account for the entire duration of the reporting period (17 months).







# 10

Cycled km / person  
average

# 25 100

Steps walked / person  
average

# 2 700€

Donated to charity

UNHCR, Flooding-Brazil  
Kapua saaristo tiimi/Tyttöjen talo  
HelsinkiMissio  
Pyöräliitto  
Mieli ry  
Seta ry  
Lasten Liike (Suomen Olympiakomitea)  
Kuopion ensikotiyhdistys ry  
Syöpäsäätiö  
Rescueyhdistys Kulkurit ry  
Plan International Suomi  
Kummit ry  
Lasten Liike (Suomen Olympiakomitea)

Every year, we run a wellness challenge where employees track their steps and bike kilometres. The more active we are, the more money we raise for charity. Those who log the most get to pick which charities benefit. It's a fun way to get moving, even on workdays. In 2024 alone, we donated over €2,000 to various causes—from flood relief in Brazil to supporting children in need.

# Remuneration and collective bargaining

At Greenstep, we follow national employment regulations and laws of every country we operate in, ensuring all employees are paid above the statutory minimum wage where such laws exist or through sector-specific negotiations in countries without a national minimum wage.

At Greenstep, we do not have collective agreements in place due to the absence of applicable collective agreements within the consulting industry. Instead, we have implemented our own company policies and employee practices, which are based in employment laws and regulations, as well as ongoing discussions with our employees. It is worth noting that employees of Carestep are covered by a collective bargaining agreement, and their wages are determined in accordance with that agreement.

Our gender pay gap<sup>1</sup> is currently 13%, which includes all roles and businesses within the organization. It's important to note that this gap is largely due to differences in job responsibilities and roles. We do not use gender as a factor when determining salaries. Instead, we focus on criteria such as job roles, responsibilities, work experience, education, and expertise.

In **Table 19**, we show the gender pay gaps for equal work in different countries. Please note that Estonia, Norway, the Netherlands, and the United Kingdom are excluded as there is insufficient data to calculate a reliable average, given the relatively small number of employees in these countries.

<sup>1</sup> The pay gap is calculated as the difference between the average gross hourly pay of male and female employees, divided by the average gross hourly pay of male employees, and multiplied by 100.

GENDER PAY GAP (%)	FINLAND	SWEDEN
Carestep employees	1%	-
Accounting, payroll and support services	-6,5%	-10,8%
Other consulting services, tech teams and internal teams	3,9%	2,8%
Management	0,1%	4,9%

**TABLE 19. GENDER PAY GAP PER ROLE PER COUNTRY<sup>2</sup>**

<sup>2</sup> Estonia, Norway, the Netherlands, and the UK are not included in this table due to insufficient data.

COLLECTIVE BARGAINING	GREENSTEP GROUP	CARESTEP
Total number of employees (Headcount)	775	30
Number of employees covered by collective bargaining (Headcount)	0	28
Total % of employees covered by collective bargaining	0%	94%

**TABLE 20. EMPLOYEES COVERED BY COLLECTIVE BARGAINING AGREEMENTS**





# High-quality competence development

Greenstep Academy's goal is to **improve employee and organizational performance** by equipping individuals with the essential skills needed for a changing business world. To achieve this goal, Greenstep Academy offers a range of **learning and development events** designed to help employees develop their skills and expertise.

During the fiscal year, we significantly **expanded our coaching activities** across most of our services. This included the introduction of **Change Agent activities**, which were incorporated into our coaching framework to empower employees to drive change effectively within their teams and the organization.

In total, Greenstep organized **415 training events**, delivering an impressive **5,010 hours of training** to employees (38,5 hours/person). The statistics from these training events reflect our commitment to skill development:

- To support ongoing professional development in **accounting and payroll**, we also provide **Eduhouse training** for our staff, ensuring they remain updated on best practices and industry standards.
- We provide also possibilities to complete certifications in areas of expertise that are important from a business perspective.
- Looking ahead to 2024, Greenstep Academy has joined forces with prestigious institutions such as the **Universities of Turku, Jyväskylä, Vaasa, and LUT**, as well as **LAB University of Applied Sciences**. These collaboration includes lectures and presentations that enhance both academic and practical understanding of business practices.

AVERAGE NUMBER OF ANNUAL TRAINING HOURS PER EMPLOYEE	GREENSTEP GROUP	CARESTEP
Male	30	2,9
Female	47	1,2
Other	-	-
Not reported	-	-
Total average training hours per employee	38,5	2,05

TABLE 21. ANNUAL TRAINING HOURS PER EMPLOYEE (H/PERSON)

Teamwork is a big part of who we are at Greenstep as we believe it potentialize our creativity, helps us grow, and keeps the business moving forward. Thanks to our strong team spirit, we've been able to grow while supporting our customers and giving our people chances to develop.

Since the 2020/21 financial year, we've shared 10% of our operating profit with employees through the 'Together' bonus. This bonus is our way of showing appreciation and thanking our team for their hard work, rewarding everyone who contributed during the fiscal year.

Besides the 'Together' bonus, we also offer rewards based on individual performance to recognize the unique contributions of each employee.



TABLE 22. ADDITIONAL OWN WORKFORCE INFORMATION – HUMAN RIGHTS POLICIES AND PROCESSES

HUMAN RIGHTS POLICIES AND PROCESSES	
Does the undertaking have a code of conduct or human rights policy for its own workforce?	YES
• child labour	YES
• forced labour	YES
• human trafficking	YES
• discrimination	YES
• accident prevention	YES
• other	YES
Does the undertaking have a complaints-handling mechanism for its own workforce?	YES

TABLE 23. SEVERE NEGATIVE HUMAN RIGHTS INCIDENTS

SEVERE HUMAN RIGHTS INCIDENTS	
Does the undertaking have confirmed incidents in its own workforce related to:	
• child labour	NO
• forced labour	NO
• human trafficking	NO
• discrimination	NO
• other	NO



# Governance metrics

# Good governance practices



Our mission at Greenstep is to do as much good as possible, starting with good governance practices.

As a service provider, we must adhere to specific business regulations, of which examples are:

- Protection of Personally identifiable data ("GDPR")
- Anti-money laundering regulations / Know your customer ("KYC")
- Insider trading regulation
- Information security ("NIS2")
- General Operational Guidelines for the Financial Management Sector

In our double materiality analysis, Greenstep's business conduct, including corporate culture and prevention of corruption and bribery, was identified as the most material topic for our company. This reflects how seriously we take these topics and how much they impact both our business and our stakeholders. It also demonstrates our commitment to doing what's best for our ecosystem and maintaining best practices in every part of our work.

As a step forward, in spring 2025, we began the process of updating our Code of Conduct. The new Code will be a comprehensive guide to help us uphold high ethical standards and support our quality commitments.

Currently, all employees are required to complete training on anti-money laundering, GDPR and information security. Starting in 2025, we aim for all employees to participate in Code of Conduct training every two years to ensure ongoing awareness and adherence to our standards.

## Convictions and fines for corruption and bribery

At Greenstep, we are dedicated to operating with transparency and integrity in every aspect of our business. We actively manage risks related to bribery, corruption, money laundering, and fraud. Our guidelines follow all applicable anti-corruption laws and standards, and we expect our partners to hold the same commitment. We carry out regular risk assessments and have controls in place to prevent any unfair influence or misuse of power, recognizing that such practices can harm our business and stakeholders.

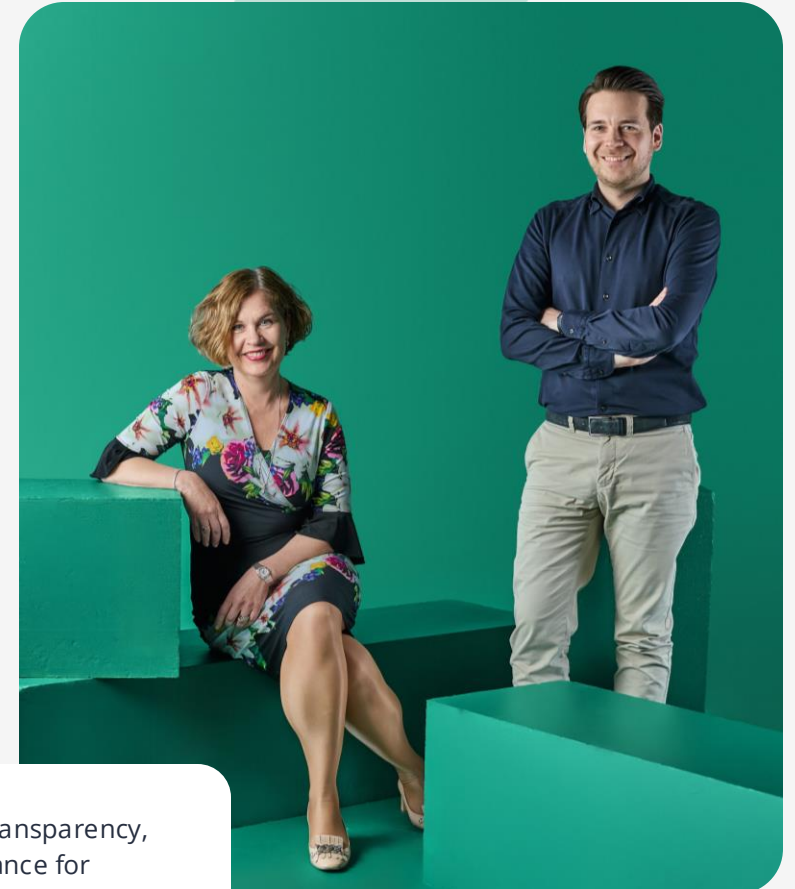
During the reporting period, there were no convictions concerning corruption and bribery nor fines incurred for violation of anti-corruption and anti-bribery laws.

## Revenues from certain sectors and exclusion from EU reference benchmarks

Greenstep doesn't have revenue from the following sectors: controversial weapons, the cultivation and production of tobacco, fossil fuel (coal, oil and gas) sector or chemicals production. Additionally, Greenstep is not excluded from the EU reference benchmarks.

## Gender diversity ratio in governance body

In keeping with our principle of maintaining a flat organizational structure, Greenstep does not have a traditional board. Instead, Tore Teir serves as the sole member and Chairman of the Board.



**WE ARE** committed to transparency, integrity, and zero tolerance for corruption or bribery.

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# greenstep

We'll back you with clarity

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