

Sustainability Report 2024-2025

Entteri

a Planmeca Group Company



Foreword



We are committed to improving transparency and strengthening our processes.

Sustainability is an increasingly important part of how Entteri operates and creates long-term value. Our customers, employees, partners and regulators expect transparency in how environmental, social, and governance (ESG) considerations are addressed in our business.

Entteri is a part of the Planmeca group and this sustainability report is published as a supplement to Planmeca's broader sustainability and CSRD reporting. It provides a company-specific view of Entteri's impacts, practices and performance, complementing the group-level disclosures.

This report represents Entteri's first sustainability report prepared in line with the Corporate Sustainability Reporting Directive (CSRD). It outlines our current sustainability profile and the steps we are taking to further develop our practices. While this marks an important milestone, we recognise that both sustainability performance and reporting will continue to evolve in the coming years.

We are committed to improving transparency, strengthening internal processes, and integrating sustainability considerations more deeply into our operations as reporting requirements and stakeholder expectations develop.

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Introduction



This sustainability report has been prepared in accordance with the Corporate Sustainability Reporting Directive (CSRD) and the applicable European Sustainability Reporting Standards (ESRS). The report provides an overview of Entteri's environmental, social and governance (ESG) impacts, risks and opportunities for the reporting period 2024/2025.

The purpose of this report is to increase transparency on how Entteri's business activities affect people, the environment and society, and how sustainability considerations are integrated into the company's operations and decision-making. *In line with CSRD requirements, the report complements traditional financial reporting by addressing non-financial performance and long-term value creation.*

This report focuses on the sustainability topics identified as most relevant to Entteri based on an initial materiality assessment. As this is Entteri's first CSRD-aligned sustainability report, certain data sets and processes are still under development. The company will continue to improve data quality, coverage, and reporting practices in future reporting periods.

The scope of this report covers Entteri's own operations and where relevant, impacts within its value chain. Unless otherwise stated, the information presented reflects the situation during the reporting period.

Business Description and Value Creation

Entteri operates in the health and technology sector, providing digital services and systems that support healthcare professionals. The company's activities focus on developing, maintaining and operating software-based solutions, as well as supporting related services for customers.

Entteri's business model is primarily service-oriented and technology-driven. The company does not engage in large-scale manufacturing or resource-intensive physical production. As a result, Entteri's direct environmental footprint from own operations is limited, while a significant share of impacts arises through the value chain.

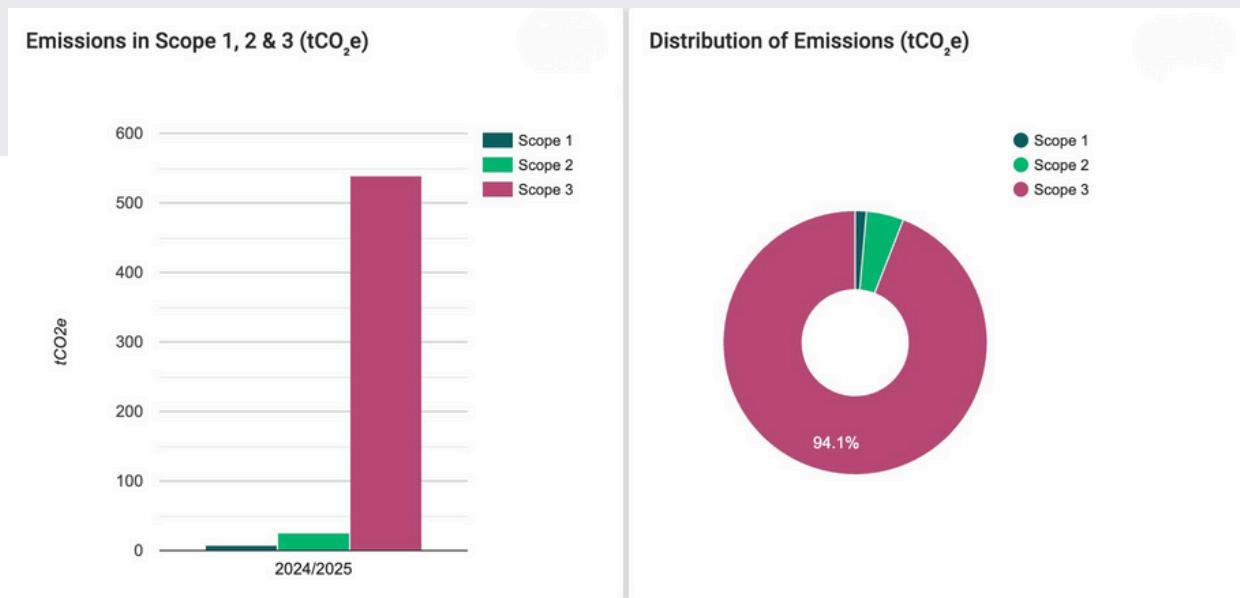
Value is created through:

- Development and operation of digital services and systems
- Continuous improvement of software, user experience and service reliability
- Collaboration with customers, partners, and suppliers
- Compliance with regulatory, data protection and quality requirements

Sustainability considerations are integrated into value creation through responsible business practices, data security, ethical conduct and compliance with applicable regulations. Environmental aspects are considered in research and development processes as part of the company's ISO-based quality systems.



Greenhouse Gas Emissions by Scope



Entteri's greenhouse gas (GHG) emissions are reported in accordance with the Greenhouse Gas Protocol and are categorised into Scope 1, Scope 2, and Scope 3 emissions.

For the reporting period 2024/2025, Entteri's total GHG emissions amounted to approximately **553.18 tCO₂e**. The distribution of emissions by scope is presented below.

Scope 1 (direct emissions):

Scope 1 emissions represent a minor share of Entteri's total emissions. These emissions primarily arise from company-owned vehicles.

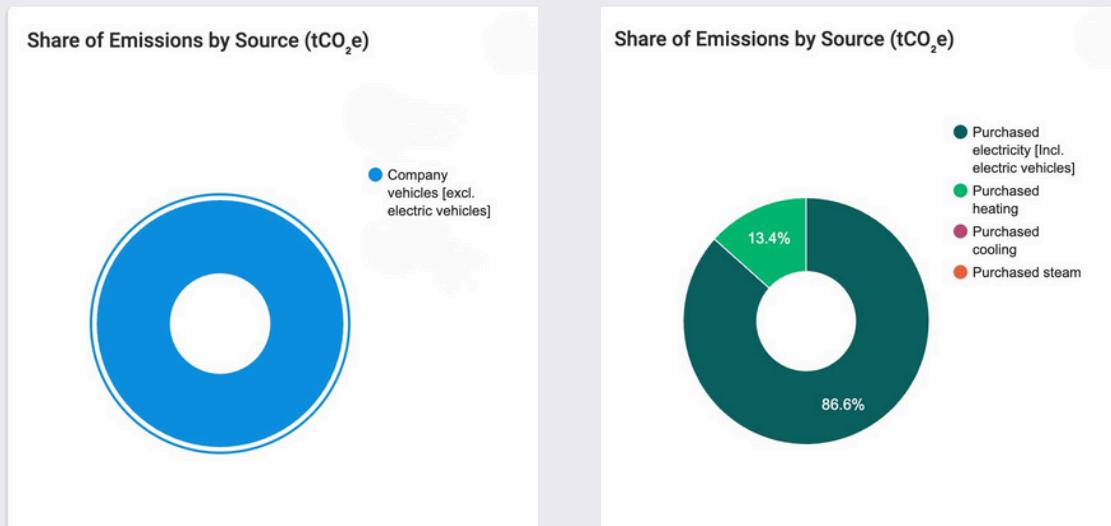
Scope 2 (indirect energy emissions):

Scope 2 emissions relate to purchased electricity and heating used in Entteri's operations. These emissions remain limited in scale compared to total emissions, reflecting the company's relatively low energy intensity.

Scope 3 (other indirect emissions):

Scope 3 emissions account for approximately 94% of Entteri's total greenhouse gas emissions. These emissions originate from activities across the value chain that are not directly controlled by the company, including purchased goods and services, capital goods, transportation and other upstream activities.

Scope 1 & 2



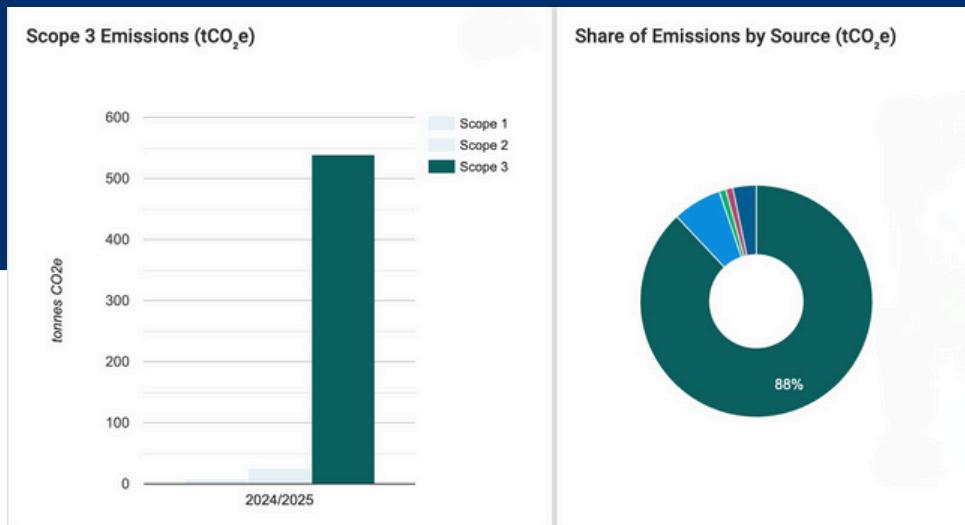
Entteri's Scope 1 and Scope 2 emissions represent the company's direct and energy-related indirect greenhouse gas emissions and together account for only a small share of total emissions, reflecting the low-carbon nature of our service-based operations.

Scope 1 emissions include direct emissions from sources owned or controlled by Entteri. For the 2024/2025 reporting period, these emissions remained low and were primarily generated by company-owned vehicles, with minor contributions from stationary combustion and negligible fugitive emissions. This profile is consistent with our operational footprint, which does not involve energy-intensive production processes.

Scope 2 emissions represent indirect emissions from purchased energy. These arise mainly from purchased electricity, including electricity used in office operations and for charging electric vehicles. A smaller portion comes from purchased heating, while purchased cooling and steam contribute minimally. The Scope 2 emissions profile reflects the company's reliance on electricity-based operations typical of digital and software-driven services.

Emissions data for Scope 1 and 2 are based on available activity data and standard emission factors. Data quality is considered reliable, and Entteri will continue enhancing monitoring practices and energy data accuracy as part of ongoing CSRD implementation.

Scope 3



The distribution of Scope 3 emissions by category is as follows:

Purchased goods and services (Category 1): approximately 88%

This category represents the most significant source of Scope 3 emissions and relates to emissions embedded in goods, systems, and services procured from suppliers. Within this category, emissions primarily arise from information technology services and systems, planning and consulting services, administrative services, and electronics and electrical equipment.

Capital goods (Category 2): approximately 7%

Emissions associated with the production of long-term assets such as equipment and infrastructure.

Other Scope 3 categories: minor shares

These include fuel and energy-related activities, upstream transportation and distribution, business travel, employee commuting, waste generated in operations and other categories, each representing a small proportion of total Scope 3 emissions.

The dominance of emissions from purchased goods and services reflects the nature of Entteri's service- and technology-oriented business model, where a significant share of environmental impacts is embedded in upstream supplier activities rather than direct operations.

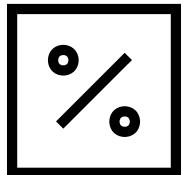
As a result, Entteri's overall greenhouse gas emissions profile is strongly influenced by procurement decisions and supplier practices. This distribution is consistent with expectations for companies operating primarily in digital services and system-based solutions.

Social Factors



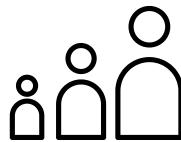
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Total no. of employees



2.2

Remuneration Ratio**



79%

Between the ages of 30-50



23.8%

Pay Gap*

**Remuneration ratio is the ration between the total annual compensation of the highest-paid individual and the median annual compensation of all other employees.

*The gender pay gap is the average difference in gross hourly earnings between men and women.

Work Environment

Entteri provides wages in line with collective bargaining agreements, with the lowest salaries set above the agreed minimum levels. Employees have multiple channels to report concerns, including supervisors, whistleblowing systems, the DPO, and union or safety representatives. Workplace dialogue follows Finnish co-operation and collective bargaining laws, ensuring fair representation and structured communication.

Service delivery is supported by external personnel from Telia and Frendy, as well as specialist partners. All suppliers must comply with Entteri's Code of Conduct, which requires fair pay, safe working conditions and respect for human rights. Family-related leave follows sector agreements and employees benefit from extended healthcare, exercise time, ergonomic equipment and flexible sick leave. Entteri maintains open communication and ensures employee participation in relevant change processes.

Environmental & Governance

Environmental

Entteri's environmental footprint is relatively low in direct operations, with Scope 1 and Scope 2 emissions contributing only a small share of total greenhouse gas emissions. Scope 1 emissions come mainly from company vehicles, while Scope 2 emissions relate to purchased electricity and heating for office operations.

The majority of environmental impact lies in Scope 3 emissions, which account for around 94% of total emissions and are primarily driven by purchased goods and services, capital goods, and other upstream activities. This reflects the service-based nature of Entteri's business, where most climate impacts occur in the value chain rather than within company facilities.

Environmental considerations are integrated into development processes through ISO-based quality systems, and supplier requirements are guided by the Code of Conduct. Entteri will continue improving emissions data accuracy, enhancing supplier engagement, and developing clearer targets as part of its evolving CSRD reporting.

Governance

Entteri follows responsible financial practices and adheres to supplier payment terms, with delays only in cases of valid reclamations or invoice issues. All employees complete mandatory training on the Planmeca Code of Conduct, supported by whistleblowing channels to prevent corruption, bribery, and misconduct.

The company engages actively with national supervisory bodies such as THL, STM, Kela, and the DPA, and participates in industry events and public hearings to support compliance and represent customer interests. Entteri also maintains an environmental policy and is developing a broader sustainability strategy to meet upcoming CSRD requirements, recognising that circular economy principles are less applicable to non-physical products but still integrating environmental considerations into operations.

Implications

The analysis across environmental, social, and governance areas provides insight into how Entteri's sustainability profile is developing. This section outlines the key implications of our current performance and identifies where future efforts can have the greatest impact.

- Our emissions profile shows a clear direction: most of our climate impact comes from the value chain rather than our own operations. This helps us focus efforts where they matter most, such as supplier collaboration and responsible purchasing.
- Direct operational emissions are low, and improvements in our vehicle fleet and energy efficiency will continue to strengthen performance in the areas we directly control.
- Employee practices and protections are strong, supported by collective agreements, multiple reporting channels, and wellbeing measures. Continued monitoring of fair pay, development, and representation ensures we maintain this strength.
- Governance structures provide a solid foundation, with established Codes of Conduct, training, responsible payment practices, and active cooperation with regulators. As requirements evolve, our governance framework will develop accordingly.
- Data and reporting processes are progressing, and CSRD provides a helpful structure for increasing consistency, transparency, and supplier engagement year by year.



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