

Material topic	Boundary ¹	Management approach
Management approach	Altia, partners, raw material suppliers	<ul style="list-style-type: none"> • ISO22000 Food Safety Management System² • ISO9001 Quality Management System³ • Altia Quality Safety and Environment Principles
Responsibly produced and traceable raw materials	Altia, partners, raw material suppliers	<ul style="list-style-type: none"> • ISO22000 Food Safety Management System • Altia Quality Safety and Environment Principles • amfori BSCI Code of Conduct • amfori BSCI risk country classification • Altia Code of Conduct for Suppliers and Subcontractors
Balanced product portfolio aligned with responsible consumption trends	Altia, partners, customers, raw material suppliers	<ul style="list-style-type: none"> • ISO9001 Quality Management System • Altia research and development • Annual consumer insight projects
Responsible marketing	Altia	<ul style="list-style-type: none"> • Altia Marketing Principles
Transparency and good governance	Altia	<ul style="list-style-type: none"> • Finnish Corporate Governance Code 2015 • Altia's tax strategy • Market Abuse Regulation (MAR) • Securities Market Act • Rules of the Exchange • Finnish Corporate Governance Code 2015 • Guidelines for Insiders (Nasdaq Helsinki) • Guidelines by FIN-FSA • Accounting Act
Energy consumption and CO ₂ emissions	Altia	<ul style="list-style-type: none"> • ISO14001 Environmental Management System⁴ • Energy efficiency agreement • Altia Quality Safety and Environment Principles
Sustainable and resilient agriculture	Altia, farmers	<ul style="list-style-type: none"> • ISO14001 Environmental Management System • ISO9001 Quality Management System
Conserving groundwater	Altia	<ul style="list-style-type: none"> • Finnish laws and regulations • Water abstraction permit • Land ownerships • Control of operations of owned land • ISO14001 Environmental Management System
Sustainable packaging	Altia, partners, raw material suppliers	<ul style="list-style-type: none"> • ISO9001 Quality Management System • ISO14001 Environmental Management System • Fairtrade • Fair for Life • Altia packaging development
Well-being of employees	Altia	<ul style="list-style-type: none"> • Altia Tasting
Employee development and good leadership	Altia	<ul style="list-style-type: none"> • Altia Tasting
Occupational health and safety	Altia	<ul style="list-style-type: none"> • OHSAS18001 Occupational Health and Safety Management System

¹ The boundary indicates whether the aspect is material within the company or outside the company.

² The certification covers Altia's Rajamäki plant.

³ The certification covers Altia's operations in Finland (The Koskenkorva plant, the Rajamäki plant and the technical ethanol unit, and the functions at the Helsinki headquarters) and the Tabasalu plant.

⁴ The certification covers Altia's operations in Finland.