

A close-up photograph of wood shavings, showing the natural grain and texture of the wood. The shavings are piled together, with some showing a lighter, smoother surface and others showing a darker, more textured surface.

2025 sustainability report

vivicta^{*}

Elevated impact for the
benefit of people and planet.

Agenda

Vivicta sustainability governance overview



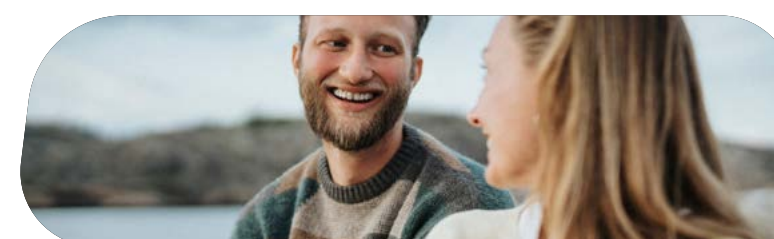
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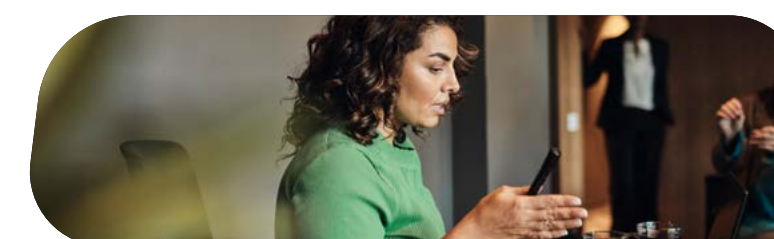
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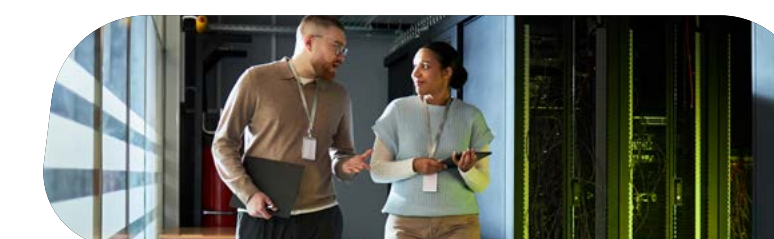
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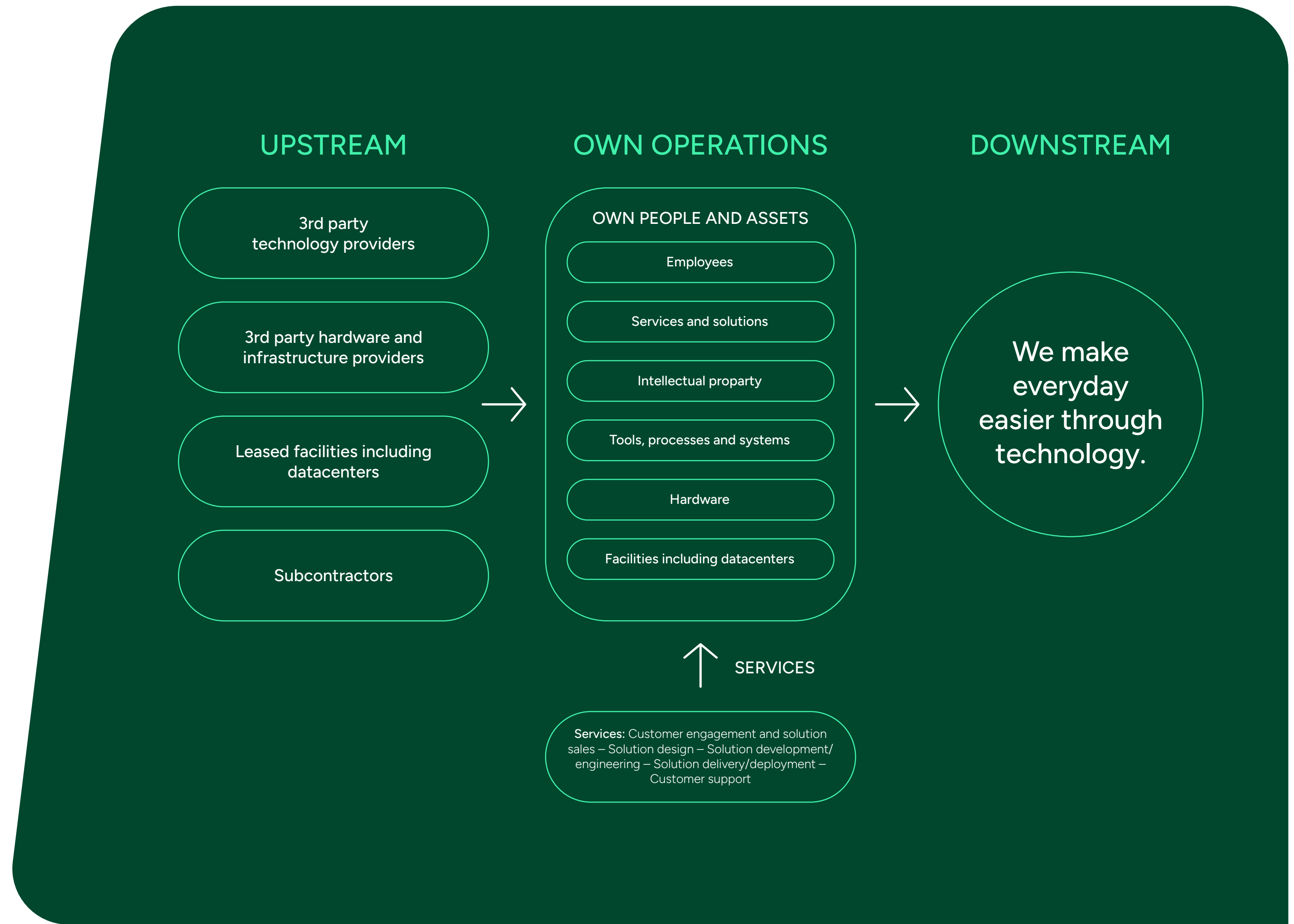
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Vivicta sustainability governance overview

Introducing Vivicta

Vivicta is a trusted Nordic transformation partner, making every day easier through technology. In a world of constant change, we stay close to our customers, helping unlock new digital opportunities and elevate their business. We provide fit-for-purpose digital solutions to accelerate customers' transformation. Our 7000+ experts globally drive end-to-end excellence across Data, Automation & AI, Cloud & Infrastructure, ERP & Applications, and Digital Security.

As a technology company, it is essential for us to apply sustainable, secure, and responsible principles to all our operations and services. We are committed to creating value by applying data and modern technology to help our customers reduce their environmental impact and enhance social outcomes. Vivicta's work is guided by firm ethical principles and a robust governance framework, ensuring that long-term business success goes hand in hand with positive societal outcomes and responsible leadership.



With customer value, quality and ethics at the core of its operations, Vivicta continuously evaluates its environmental footprint, taking active steps to reduce the CO2 emissions across operations. This includes adopting more energy efficient practices, strengthening supplier oversight, and integrating sustainability criteria into everyday decision-making. Vivicta's governance is anchored by formal policies, such as Code of Conduct, Environmental Policy, Human Rights Policy and Supplier Code of Conduct, which establish clear expectations for ethical behavior, environmental protection and respect for human rights throughout the value chain. These structures support Vivicta's ambition to maintain high performance against key sustainability KPIs and to contribute to mitigating climate change.

As a next step following the carve-out, Vivicta is in the process of setting its climate targets and continues to refine its long-term sustainability agenda and roadmap accordingly. The company's priorities - reducing emissions, strengthening responsible sourcing, upholding human rights principles and enabling customer-led sustainability improvements - reflect an ambition to create meaningful, measurable value for our customers and society at large.



Vivicta sustainability topics

In 2025, Vivicta completed its first Double Materiality Assessment (DMA) as an independent company, aligning the process with European Sustainability Reporting Standard (ESRS) requirements and Vivicta’s business model as a technology services provider. The work combined a review of ESRS topical standards with structured sessions with functional topic owners to discuss detailed impacts for each sub-topic. Both impact materiality (how Vivicta’s activities affect people and the environment) and financial materiality (how sustainability matters may affect Vivicta’s performance) were assessed. As the outcome, five ESRS standards were deemed as material and, given Vivicta’s industry profile, two entity specific areas - Information Security and Ethical AI - were also identified.

Material topics and sub-topics



E1 Climate change -
Climate change mitigation and energy.



E5 Resource use & circular economy -
Resource outflows related to products and services.



S1 Own workforce –
Working conditions and equal treatment and working opportunities for all.



S2 Workers in the value chain –
Other working related rights.



G1 Business conduct – Corporate culture, protection of whistleblowers and management of relationships with suppliers, including payment practices.



Entity specific – Information security.



Entity specific – Ethical AI.

As part of the double materiality assessment all ESRS topics were assessed, but topics such as water and biodiversity, were not deemed material. While water use is often a critical consideration in the industry, data centers used by Vivicta are located in cooler regions – in the Nordics, where naturally cold air can be used for cooling, enabling closed circulation of water. As a result, Vivicta does not rely on data centers with water-intensive cooling methods, allowing operations to remain both energy-efficient and low in water consumption.

Basis of preparation

This report was prepared using the European Sustainability Reporting Standards (ESRS) as guidance. Although Vivicta is not yet subject to mandatory ESRS reporting, a summary report has been compiled on a voluntary basis to inform stakeholders and to promote a cohesive and well-structured reporting approach in the future years. This report has not been subject to external assurance.

Environment

Facts & Figures:

57 472 Scope 1, 2 & 3 emissions (tCO2e)

-21% Total emission reductions

69% Share of renewable energy

76% Share of recycled waste

Scope 1, 2 & 3 emissions are market-based

Climate change

Climate and energy related policies

At Vivicta, sustainability is a continuous commitment embedded in our values and operations. Being environmentally conscious and improving our impact on climate change mitigation and energy is central to how we work and deliver services.

The 2025 double materiality assessment confirmed that climate change mitigation and energy are the two environmental topics most material to our business and stakeholders. These findings shape our environmental priorities and the way we evaluate our impacts across operations and the value chain.

To manage our material negative impacts and strengthen our positive contributions to climate change mitigation and energy, two internal policies guide Vivicta's environmental actions: Environmental Policy and Environmental Management Rules.

Sub-topic	Materiality type	Material impacts
Climate change mitigation	Positive impact	<ul style="list-style-type: none"> Our virtualization and cloud services can decrease the energy usage and GHG emissions of our customers. By delivering data-driven technology services, we help customers optimise resource usage and reduce fossil fuel consumption.
	Negative impact	<ul style="list-style-type: none"> Our biggest climate impact comes from the supply chain as we already use 100% renewable electricity for offices and data centers. Upstream IT hardware production emits high amount of GHG emissions. Noticeable impact in own operations related to GHG emissions comes from air traveling.
Energy	Positive impact	<ul style="list-style-type: none"> By developing and using virtualization and cloud services and consolidating our data centers and office locations we can decrease the energy usage in our customer services and help our customers reduce their climate impact.
	Negative impact	<ul style="list-style-type: none"> Our operations consume vast quantities of energy especially through our data centers and through our IT value chains and the related refining, manufacturing and transportation of products.

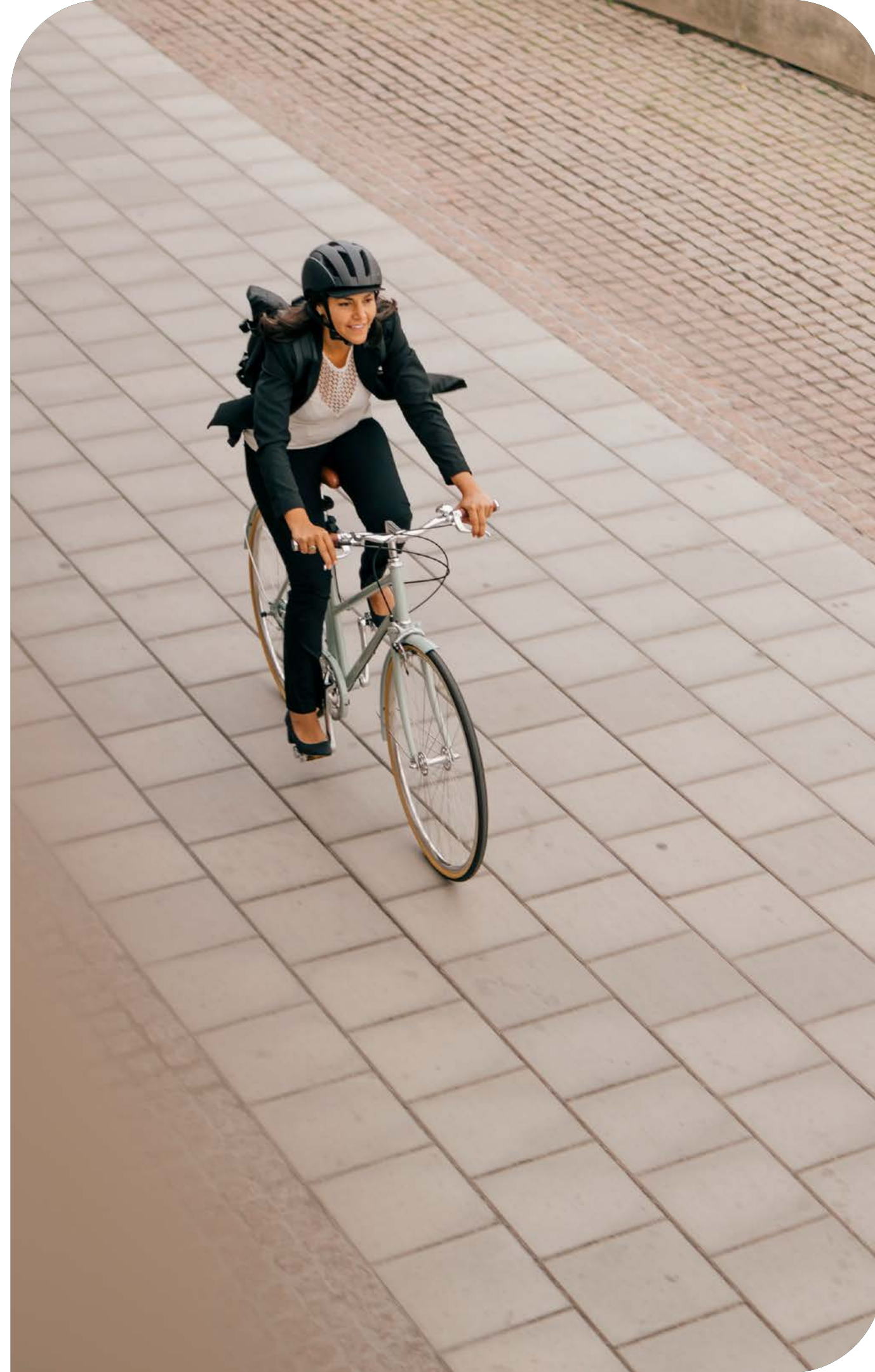
Climate related targets

Vivicta’s greenhouse gas (GHG) emission reduction targets have been developed in line with the Science Based Targets initiative (SBTi) guidelines and reflect the level of ambition required to align with a 1.5°C pathway. The targets have not yet undergone formal SBTi validation; validation is planned for 2026. This ensures that Vivicta’s climate commitments are anchored in recognised scientific methodologies and that the company’s long-term transition pathway towards net-zero greenhouse gas emissions is credible, transparent and aligned with global standards.

As part of being aligned with the Paris Agreement, Vivicta is committed to achieving net-zero greenhouse gas emissions by 2050. To ensure meaningful and measurable progress towards this ambition, Vivicta has set the following emission reduction targets:

Target	Metric
Absolute GHG reduction of 58.8% Scope 1, 2 & 3 by year 2034	tCO2e
Absolute GHG reduction of 90% Scope 1, 2 & 3 by year 2045	tCO2e





Vivicta's actions towards environmental targets in 2025

To advance toward our environmental targets, in 2025 Vivicta continued to source renewable electricity through Guarantees of Origin, ensuring that the electricity used in our operations is coming from renewable sources. During the year, we also consolidated data centers and offices to improve energy efficiency and optimise both energy and space utilisation. These actions support our broader efforts to reduce our energy consumption and GHG emissions, as well as strengthen the foundation for achieving our long-term climate ambitions.

Vivicta continued to promote more sustainable IT operations throughout 2025. This included the continued reuse of IT equipment and assets, both internally and through external partners, helping to reduce the greenhouse gas emissions associated with electronic waste. Vivicta also began raising data center operating temperatures to +25°C, thereby lowering the energy required for cooling and improving overall energy efficiency. In addition, the company implemented IT purchase criteria to ensure that new hardware acquisitions increasingly reflect environmental considerations such as energy performance, lifecycle impacts, and opportunities for reuse or refurbishment.

Base year reasoning

2025 was a big year for Vivicta, as we became a standalone company. Due to the transition process, and because Vivicta previously operated as a subsidiary, which resulted in significant data being combined across entities, the availability of complete and reliable Vivicta specific data varies across topics. In this context, year 2024 will be used as the base year for Vivicta's emissions calculations, ensuring that all figures are grounded in actual Vivicta data, rather than estimates derived as a proportional share of the old parent company.

Vivicta’s 2025 gross Scope 1, 2 & 3 emission data¹

Scope/Category	Metric	2024 emissions ²	% of total emissions ^{3, 4}	2025 emissions	% of total emissions
Scope 1	tCO2e	132	0.2%	100	0.2%
Scope 2 (location-based)	tCO2e	3 167	4%	2 562	4%
Scope 2 (market-based)	tCO2e	212	0.3%	212	0.4%
Scope 3	tCO2e	72 482	96%	57 161	96%
Scope 3, category 1: Purchased goods and services	tCO2e	57 350	79%	45 231	79%
Scope 3, category 2: Capital goods	tCO2e	6 133	8%	4 518	8%
Scope 3, category 3: Fuel and energy related activities (not included in Scope 1 and 2)	tCO2e	1 492	2%	966	2%
Scope 3, category 4: Upstream transportation and distribution	tCO2e	79	0.1%	61	0.1%
Scope 3, category 5: Waste generated in operations	tCO2e	15	0.02%	19	0.03%
Scope 3, category 6: Business travel	tCO2e	2 658	4%	1 984	4%
Scope 3, category 7: Employee commuting	tCO2e	1 759	2%	2 897	5%
Scope 3, category 8: Upstream leased assets	tCO2e	86	0.1%	51	0.1%
Scope 3, category 11: Use of sold products	tCO2e	2 998	4%	1 435	3%
Scope 3, category 12: End-of-life treatment of sold products	tCO2e	2	0.002%	1	0.001%
Total GHG emissions (location-based)	tCO2e	75 781	100%	59 823	100%
Total GHG emissions (market-based)	tCO2e	72 825	100%	57 472	100%
GHG intensity (market-based)	tCO2e/Meur	73	-	58	-

Greenhouse gas emissions for 2025 showed a significant decrease, largely due to changes in the applied emission factors. These changes are a result of a broader transition within Europe toward higher shares of renewable energy and lower carbon electricity generation.

¹Total sum of % share of emissions from total emissions may not be 100% precisely due to rounding error.

²Results for 2024 GHG emissions planned to be assured.

³Share of Scope 1 and Scope 3 emissions from total GHG emissions compared to total market-based GHG emissions.

⁴% of Scope 3 categories from Scope 3 emissions, **not total GHG emissions**



Energy consumption and mix

Our most substantial environmental impacts originate from energy-intensive digital infrastructure, notably our data centers and related logistics. Energy consumption and GHG emissions remain as the main contributors for our climate impact, but aspects, such as infrastructure utilisation rates, office and data center cooling, and equipment lifecycle decisions, influence our emissions, energy consumption volumes and efficiency.

Vivicta does not produce its own energy and therefore relies on purchased energy from different sources to operate its facilities. The table below presents Vivicta’s 2025 energy consumption and energy mix, compared to 2024:

Energy source	Metric	2024	% of total consumption	2025	% of total consumption
Total energy consumption from fossil sources	MWh	13 709	17%	11 750	18%
Total energy consumption from nuclear sources	MWh	9 883	12%	8 389	13%
Total energy consumption from renewable sources (location-based)	MWh	58 623	71%	44 800	69%
Total energy consumption	MWh	82 215	100%	64 939	100%
Energy intensity	MWh/Meur	82	-	65	-

Resource use and circular economy

Actions and targets related to resource use and circular economy

A significant part of sustainability also relates to how we use resources and ensure the circularity of material flows. Although Vivicta is a services company, our services utilize also physical IT assets. For this reason, we at Vivicta focus on responsible resource use and actively promote circular economy practices. We prioritise reuse, repair and refurbishment of IT assets wherever possible, followed by recycling in line with applicable environmental standards.

Sub-topic	Materiality type	Material impact
Resource use and circular economy	Positive impact	We support a more circular digital ecosystem that extends lifecycle of IT assets by offering reuse and refurbishing solutions with our partners.

To ensure that we monitor this positive impact, Vivicta has set the following circularity-related target:

Target	Metric
Continually increase reuse and refurbishment of IT assets	Number of equipment & kg

Vivicta is able to prioritise reuse, repair and refurbishment, and utilise these solutions not only in our own operations, but also extend it to our customers through long-term partnerships with Foxway and HPE. These partnerships provide the opportunity for both Vivicta and our customers to purchase high-quality refurbished IT equipment, as well as refurbish and repair IT equipment that is already in use. By extending the useful lifetime of existing equipment, we decrease our environmental footprint through lower raw material consumption and reduced electrical waste. In 2025, these activities resulted in 9 929 kilograms of IT assets being refurbished or reused.

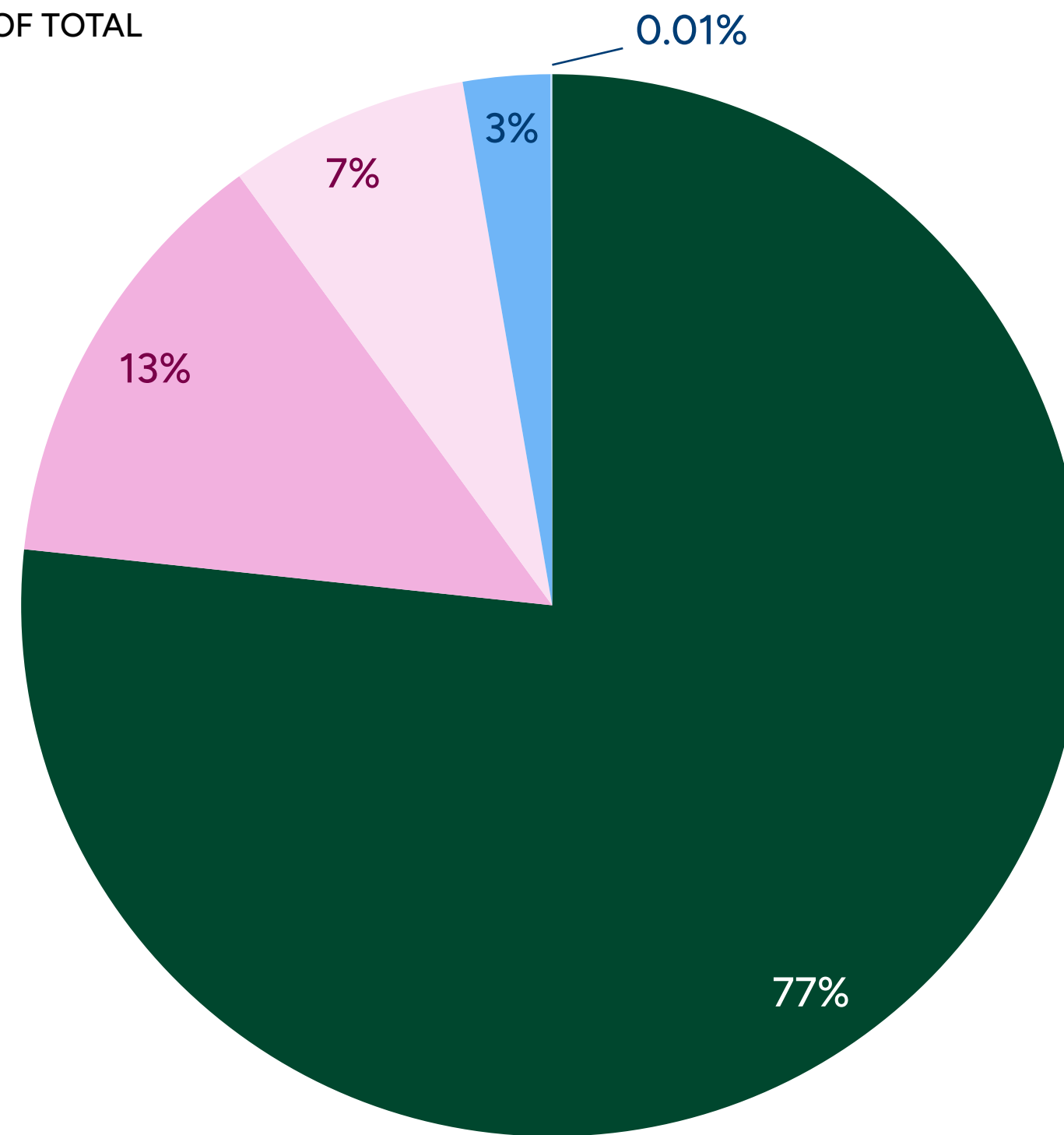


Resource outflows

Reducing waste has, for many years, been at the core of Vivicta’s sustainability actions. This has involved recycling of electronics, recirculation of employee laptops and finding partners to enable the refurbishing of customer equipment.

The following table presents Vivicta’s total generated waste in 2025:

SHARE OF TOTAL



AMOUNT GENERATED IN 2025

Total waste (kg)	154 552 ⁵
Recycled waste (kg)	118 517
Incinerated waste (kg)	20 535
Composted waste (kg)	11 327
Treated waste (kg)	4 097
Landfilled waste (kg)	75

⁵Total waste amounts exclude values for wastewater treatment and water withdrawals

Social

Facts & Figures:

7166

Number of employees overall

27%

Share of underrepresented genders in workforce

0

Number of known human rights incidents in the value chain

Own workforce

Policies, targets and actions related to own workforce

Our business is people business, hence people and culture form an integral part of Vivicta’s sustainability agenda. We are committed to advancing diversity, equality and inclusion, recognizing that varied perspectives enhance problem solving and drive innovation. Vivicta’s zero tolerance to unethical behavior strengthens a culture where integrity and accountability shape day-to-day actions. Vivicta continuously fosters an environment in which employees can develop, feel valued and contribute meaningfully to shared goals.

The conducted double materiality analysis underpinned two material topics: own workforce and workers in the value chain. These two topics are the most relevant from both Vivicta’s and our stakeholders’ perspectives and form a basis for our social responsibility work. Regarding our own workforce, the most material impacts arise from the working conditions – employee wellbeing and ensuring equal treatment and working opportunities for all.

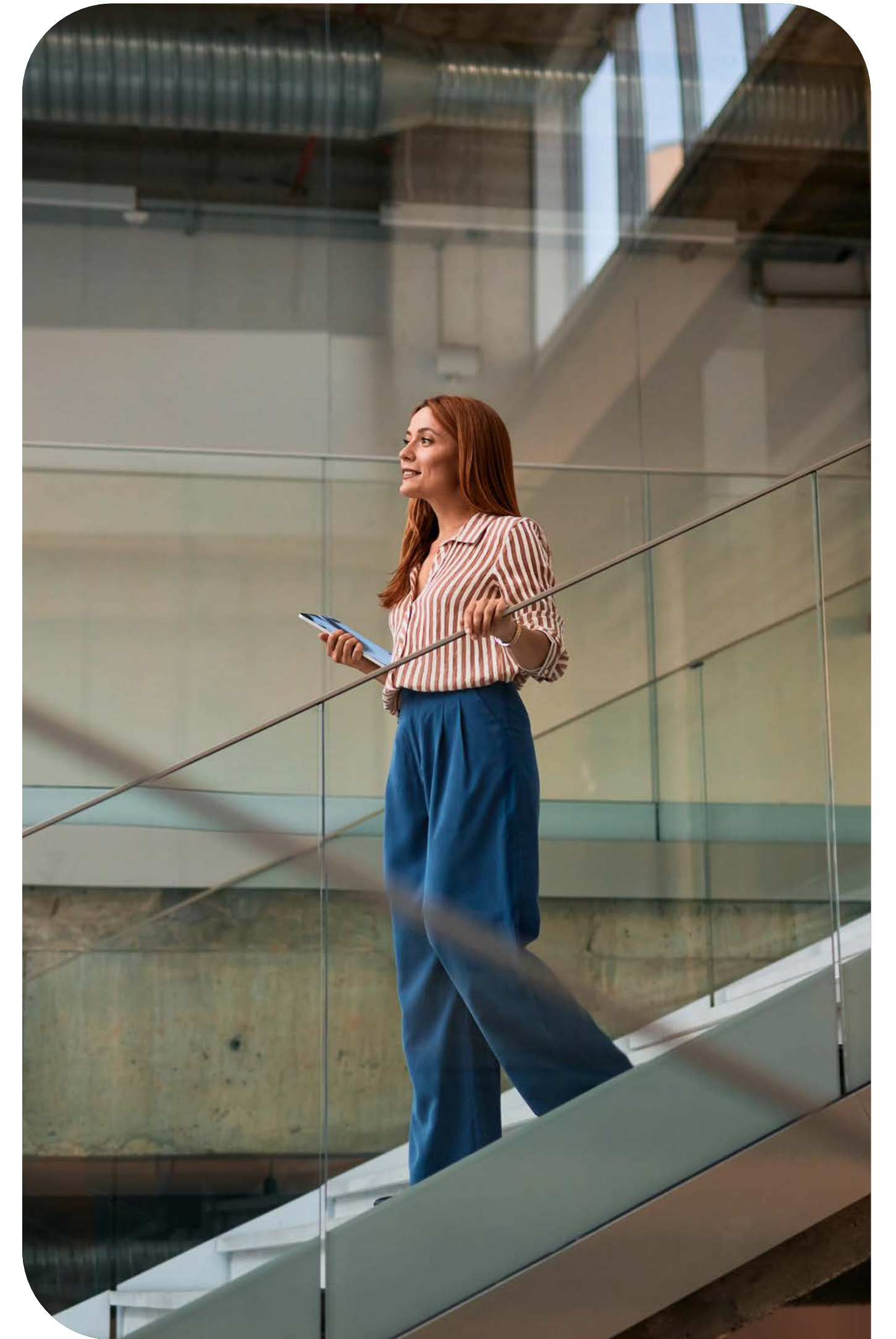
Vivicta’s key policies, the Human Rights Policy, the Code of Conduct and the Health and Safety Policy, respect and support internationally recognised human rights for all individuals. The Human Rights Policy is aligned with the United Nations Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, and the United Nations Global Compact, and it e.g. includes accountability for human rights across the whole value chain, regular human rights due diligence and performance tracking. Our Code of Conduct outlines Vivicta’s ethical commitments regarding its own workforce and operations. This document serves as a compass to guide all employees, board members, sub-contractors and other company representatives in all the countries where we operate. The Code provides overall direction for doing business ethically, respecting others and acting responsibly in the marketplace – underpinned by our company Policies, Rules and Processes which provide specific instructions on how employees engage with each other, customers, suppliers and with the societies in which our company operates.

Sub-topic	Materiality type	Material impacts
Working conditions	Positive impact	<ul style="list-style-type: none"> • Most of our employees are on permanent employment terms. • We ensure all employees have adequate weekly or monthly working hours. • Our employees are satisfied with work-life balance. • We ensure a safe and healthy environment for all employees, which we enforce through our ISO 9001 aligned procedures.
Equal treatment and working opportunities for all	Positive impact	<ul style="list-style-type: none"> • We support our employees in new career opportunities within the company through our Vivicta academy and learning programs.

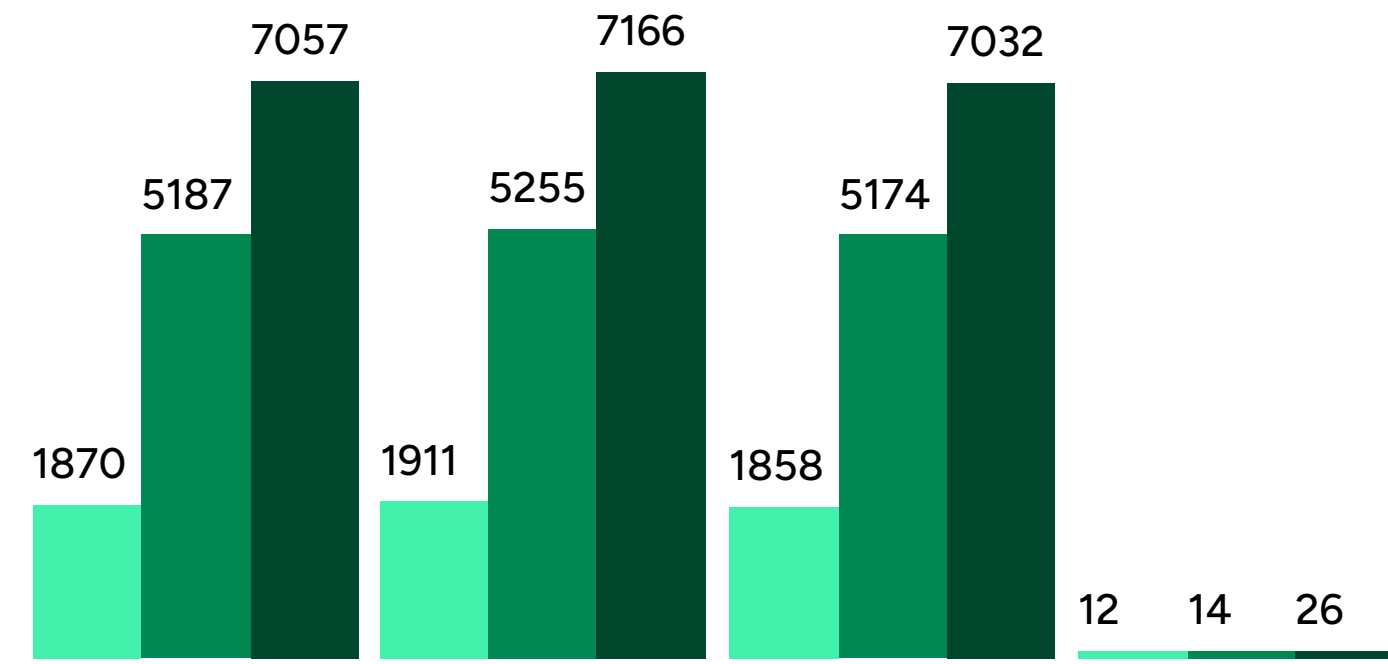
To ensure that Vivicta actively puts the previously mentioned policies into practice, it has established the following targets related to own workforce:

Target	Metric
Engagement score above industry benchmark	Points
35 % underrepresented genders employed by 2030	% of employees
35% of underrepresented genders in people leader positions by 2030	% of employees

Our target is that our employees' engagement score would exceed the industry benchmark. At the end of 2025, this score was 7.7, which was evaluated through "OurVoice" survey attracting a response rate of 63%. This survey indicated an eNPS score of 29, which is also above industry average. Additionally, we aim to raise the employment of underrepresented genders to 35% by year 2030, as well as raising the proportion of underrepresented genders in leader positions to 35% by 2030. To achieve this goal, we focus on recruitment processes that support gender equality. While we ultimately reached 29% share of underrepresented genders in leadership positions in 2025, demonstrating progress towards the target, further actions remain to be taken.



Employee characteristics 2025



Total number of FTE at the end of the reporting period

Total number of employees at the end of the reporting period

Total number of permanent FTE

Total number of temporary FTE

- Female/other
- Male
- Total



Vivicta employs a large and diverse workforce, but like any organisation, the natural lifecycle of employment means that some colleagues inevitably move on. Below is an overview of Vivicta’s employee turnover characteristics in 2025:

Turnover type	Total
Voluntary employee turnover rate	9%

Workers in the value chain

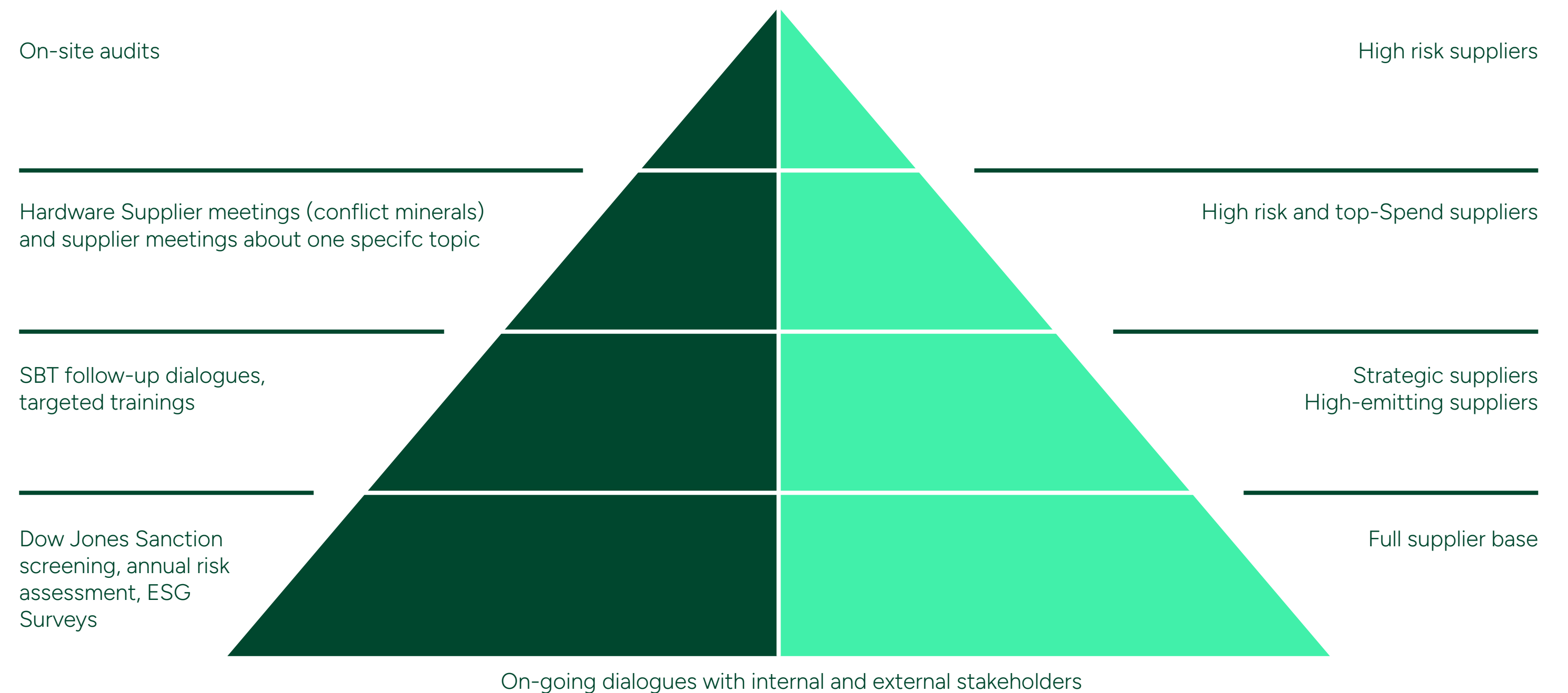
Policies, targets and actions related to workers in the value chain

Vivicta is committed to respecting and supporting human and labour rights across all operations and throughout the value chain. While we maintain strict expectations for ethical behavior from our suppliers, we acknowledge that we cannot fully eliminate the risk of human-rights violations, particularly forced labor or child labor, in the broader value chain. Our business relies on industries such as electronics manufacturing, which are globally recognized as having elevated risks related to worker exploitation and other labor-rights concerns. As a result, the topic of other working-related rights of workers in the value chain emerged as material for Vivicta.

Sub-topic	Materiality type	Material impact
Other working related rights	Negative impact	We buy electronics from an industry that has links to child labour and modern slavery via the mineral supply chains.

Ensuring sustainability and ethical conduct throughout the value chain is a complex and ongoing effort. Vivicta has implemented an extensive value chain sustainability due diligence process designed to identify, assess and mitigate risks, while promoting responsible practices across our supplier network.

Vivicta model for responsible sourcing and due diligence process



This responsible due diligence and sourcing process relies on the continuous discussions with our stakeholders, and our suppliers in particular. Open dialogue is the key in ensuring our suppliers are performing at the level we expect regarding ethical business and acting responsibly in the markets and in the societies, they operate in. Our high risk and top-spend suppliers are expected to participate in meeting about e.g. conflict minerals and other specific topics concerning the value chain. Additionally, on-site audits are a part of the due diligence process for high-risk suppliers.

Vivicta’s supplier due diligence process is supported by Supplier Code of Conduct. All Vivicta suppliers, including their subsidiaries, agents, affiliates and subcontractors, are expected to comply with all applicable laws and regulations, adhere to Vivicta’s Supplier Code of Conduct and apply the precautionary principle in their operations. The Supplier Code of Conduct sets minimum requirements for key areas such as human rights, anti-corruption, business ethics and labour conditions throughout the value chain in line with global frameworks such as UN Declaration of Human Rights, fundamental conventions of ILO, the 10 principles of UN Global Compact, Guiding Principles on Business and Human Rights by UNHRC and OECD Due Diligence Guidance for Responsible Business Conduct.

The following value chain related targets have been set to guide and monitor our progress:

Target	Metric
No reported human rights violations in our value chain	Number of violations
100% of key suppliers covered under SCOC annually	% of suppliers, spend-based

During 2025, Vivicta conducted targeted management reviews for suppliers operating in the hardware production industry to gain a deeper understanding of their activities related to conflict minerals and their value-chain practices. In addition, Vivicta held a direct dialogue session with a supplier operating in a conflicted area to assess specific risks and ensure responsible conduct. The year concluded with an annual assessment of key suppliers for potential human rights violations through OECD watch, which confirmed that no human rights breaches were reported within Vivicta’s Tier 1 supplier base during 2025.

To strengthen supplier engagement, Vivicta continued its practice of ensuring that most new suppliers sign the Supplier Code of Conduct as part of the onboarding process. The year also marked the first testing phase of a new supplier engagement tool, which surveys Vivicta’s 200 top-spend suppliers on their sustainability practices. Once fully implemented, this tool is expected to help

Other positive social impacts

We believe that creating value for society goes beyond delivering responsible and high-quality digital services, it includes giving back to communities. In this spirit, Vivicta made a donation for the children of Ukraine through UNICEF during the Christmas season, reflecting our commitment to supporting societal well being beyond our direct operations.

identify suppliers with increased human rights related risks more efficiently, thus enabling Vivicta to take timely and meaningful actions to address concerns within the value chain.

Governance



Facts & Figures:

99%

Code of conduct training completion rate

Business conduct

Policies, targets and actions related to governance

According to the double materiality analysis, Business conduct under the Governance section was confirmed to be material to Vivicta. In more detail, the areas material to us concerning business conduct were our own corporate culture, protection of whistleblowers and the management of relationships with suppliers, including payment practises.

Sub-topic	Materiality type	Material impacts
Corporate culture	Positive impact	We prioritize a corporate culture which builds on openness, trust and diversity.
Protection of whistle-blowers	Positive impact	We have an anonymous whistleblowing channel that is open for all and forbid any retaliation against whistleblowers.

To manage risks associated with governance and corporate culture, as well as to strengthen our positive impacts and enable the realisation of identified opportunities, Vivicta has established a comprehensive set of governance-related policies and rules. Of all, Code of Conduct Policy, Supplier Code of Conduct Policy and Whistleblowing Rules are specifically tied to our material governance-related topics.

The Code of Conduct Policy serves as the foundation for ethical behaviour across all operations, clearly prohibiting discrimination, harassment, child labour, forced labour, corruption or any other unethical practices, while reinforcing Vivicta’s zero-tolerance approach to violations of the Code of Conduct. To support safe reporting, Vivicta provides an anonymous whistleblowing channel, governed by dedicated Whistleblowing Rules that ensure all reports are handled with care, confidentiality and respect, while fully protecting the identity and safety of the whistleblowers.

To ensure continued improvement in our corporate culture and supplier relationships, Vivicta has developed this governance-related targets:

Target	Metric
100% completion rate on Code of Conduct training for all employees	% of employees

Each year, all employees are required to complete a mandatory e-learning package, including governance practices, corporate culture, the Code of Conduct and other governance-related topics. This ensure that employees remain familiar with Vivicta’s expectations for ethical conduct and are equipped to apply responsible practices in daily work. In 2025, 99% of all employees completed and passed the e-learning module.



Entity-specific

Information security

Targets and actions related to Information Security

As a company operating in the IT industry, Information Security is a fundamental part of Vivicta’s daily operations and long-term value creation. Given the nature of our services and the critical importance of protecting customer and employee data, information security was deemed a material topic in the 2025 double materiality assessment.

Sub-topic	Materiality type	Material impact
Information security	Positive impact	We are safeguarding customer and own employee data by providing secure services and implementing internal systems in accordance with various regulatory and industry standards.

To ensure that Vivicta effectively manages the risks associated with information security and strengthens the positive impacts and opportunities, we have established a comprehensive set of policies and rules. These policies form the foundation for protecting customer and employee data, safeguarding critical digital infrastructure and ensuring compliance with regulatory and industry requirements.

Ensuring strong capabilities in information security requires not only clear policies and rules but also targets that drive continuous improvement. To support this development, Vivicta has set the following information security related targets:

Target	Metric
100% completion rate of mandatory Security Awareness training	% of employees
100% Phishing Simulation Coverage	% of employees

Despite 2025 being heavily focused on separating Vivicta’s IT environment from the former parent company, actions were taken to uphold and strengthen Vivicta’s information security. As part of the annual mandatory training package, all employees are required to complete the courses on security awareness, privacy and GDPR,

ensuring a consistent baseline of knowledge across the organization. In 2025, a total of 99% of employees completed the training, which included a section for security awareness.

Complementing the annual trainings, Vivicta also carried out voluntary information security activities and benchmarking, including regular monitoring of IT systems and cybersecurity risks. Regarding external assurance, a self-assessment aligned with ISAE 3402 was completed and both the ISO 27001 audit and certification process were successfully concluded during the year.

Ethical AI

Targets and actions related to ethical AI

At Vivicta, we embrace the AI-first mindset. We believe that artificial intelligence is a foundational element that transforms our own and our customers' business. For us, an AI-first approach means embedding artificial intelligence into our internal systems and integrating it as a core component of our customer services. During the double materiality assessment process, ethical AI emerged as an entity specific topic for Vivicta.

Sub-topic	Materiality type	Material impact
Ethical AI	Positive impact	By implementing AI into our systems and workflows and services, we have the potential to boost our efficiency and provide data-driven insights.



To increase the positive impact related to ethical AI, Vivicta has developed the following targets:

Target	Metric
All employees complete employee training on ethical AI	% of employees
100% of used AI systems reviewed for AI risk by 2030	% of AI systems

In 2025 Vivicta began the process of registering utilized AI systems, both internal solutions and those delivered to customers, in the company's AI governance platform. In the platform, each system is classified according to the EU AI Act and assessed based on its overall risk and impact profile. An AI Forum was also established to review AI systems based on various aspects, such as scope, context, exposure and risk classification, to validate legal compliance and ethical use of each system. Employee training on ethical AI was part of the annual mandatory training package for employees and achieved a 99% completion rate in 2025.

vivicta⁺