

20
25



Sustainability report

Prepared by:
Operoiva Oy

VSME Reporting period:
2025



BUILD UPON OUR EXPERTISE

Semko Oy is a Finnish industrial company that manufactures steel components for casting into concrete and provides machining services. This sustainability report describes Semko Oy's operations, principles, and performance for the 2025 reporting year. The report has been prepared in accordance with the VSME framework and is intended for customers, partners, financiers, and other key stakeholders.

At Semko Oy, sustainability is not a separate initiative, but an integral part of daily operations, decision-making, and company culture. This is particularly evident in production and personnel management, employee well-being, and ensuring reliable deliveries to customers.

Our business strategic decisions implemented in 2025 strengthened the company's profitability and enable future investments. The company's operations are based on long-term development, where profitability, delivery quality, and business continuity are closely interconnected.



CEO'S REVIEW

The year 2025 was a period of strong development for Semko Oy. We increased turnover and significantly improved profitability, indicating that our efforts are moving in the right direction. Strategic changes implemented during the year resulted in growth in new customer relationships and improvements in production logistics. Our operations are now smoother and we can respond to customer needs more efficiently than before.

Delivery reliability and quality are key priorities for us. The number of complaints remained minimal, reflecting the consistency and reliability of our operations. Our personnel are the foundation of our operations. Committed staff and long employment relationships are reflected in expertise, responsibility and everyday performance.

The operating environment remains challenging, but we face the future with confidence. We will continue to focus on developing production and products, as well as continuous improvement of our operations.

Mikko Yliselä
CEO, Semko Oy

2025

THE YEAR IN NUMBERS

7,4 M€

Turnover

38

Employees

2,8

Current Ratio

48%

Export Share

80%

Recycling Rate

3,7 M€

Balance Sheet



0,27%

Complaints of all orders

1

Workplace accident



SUSTAINABLE DEVELOPMENT GOALS

Agenda 2030 mission

Semko Oy's business is guided by the United Nations Sustainable Development Goals (Agenda 2030). We focus on the goals that have the most significant impact on our business and its responsible development.

Agenda 2030 is the UN's global action plan containing 17 goals promoting an ecologically, economically, and socially sustainable future. Semko Oy concentrates on the goals most relevant to the company and its sustainable growth.

8 DECENT WORK AND ECONOMIC GROWTH



Semko Oy's operations are based on profitable growth and long-term business development, supporting economic stability and job security. Committed personnel and long employment relationships create the foundation for competence, work quality, and a safe working environment.

AGILITY

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE



The company continuously develops its production and processes, resulting in improved production efficiency, delivery reliability and quality management. After stabilizing financial performance, investments in production and product development can begin, supporting competitiveness and sustainable industrial production.

FINNISH PRODUCTION

17 PARTNERSHIPS FOR THE GOALS



Semko Oy works closely with customers and suppliers to ensure an effective supply chain, rapid responsiveness, and consistent quality. Long-term customer relationships and reliable partnerships support business continuity and development.

SERVICE ORIENTATION

ENVIRONMENTAL RESPONSIBILITY

Semko Oy's environmental responsibility is based on emission management, material efficiency, and continuous production development. Emissions are comprehensively monitored, and reduction measures focus on energy efficiency and the use of renewable energy.

A significant portion of emissions originates from the value chain, highlighting the importance of supply chain management. Efficient material use and waste management are key elements of production. Environmental responsibility goals are directly linked to operational efficiency and development.

ENVIRONMENTAL PERFORMANCE

8,6 tCO₂e

Scope 1 Emissions (own sources)

2 audit bodies: Kiwa
Sertifiointi Oy
Nordcert Ab



206,66 tCO₂e

Scope 2 emissions (purchased energy)

EN 1090-1 standard,
execution classes
EXC1-EXC3

80

% Recycling Rate

2852,23 tCO₂e

Scope 3 (value chain)

0,005

GHG Intensity (emissions / revenue)

Environmental
Product
Declarations
(EPD)

-5

% Emissions reduction

SOCIAL RESPONSIBILITY

Personnel form a stable foundation for business operations and its development.

The workforce is committed and turnover is low. All employees have uniform employment benefits, which reinforces fairness and a consistent corporate culture. The company complies with Finnish collective labour agreement laws and regulations, and pays its taxes and employer contributions in Finland. Occupational safety is a key part of operations. The safety observation system introduced in 2025 supports risk prevention and the continuous improvement of the working environment.

38

Employees

30%

Employee Turnover

1

Workplace accidents



GOOD GOVERNANCE

At Semko Oy, sustainability is integrated into board governance and regularly addressed in performance reviews and target setting. The development of board practices has been identified as an area for improvement.

Operations are guided by a code of ethics covering key human rights and responsibility themes. During the reporting period, no violations related to corruption, sanctions, or human rights were identified in the value chain or customer relationships. Ethical principles and transparency form the foundation of trustworthy and responsible operations.

 Code of Ethics	YES
 Human Rights Policy	YES
 Whistleblowing Channel	YES
 Convictions	NO
 Fines or Sanctions	NO
 Human Rights Violations	NO
 Child Labor	NO



FINANCIAL PERFORMANCE

Turnover
7,4 M€

Balance Sheet
3,7 M€

Personnel
38

Key Metrics

- Revenue Growth ▲ 21%
- Equity Ratio ▲ 50%
- EBITDA ▲ 7,9 %

FINANCIAL STATEMENT

Semko Oy's financial position is strong. Business growth and significantly improved profitability demonstrate enhanced operational efficiency. Liquidity and solvency are at a good level, supporting investments and resilience in uncertain market conditions.

Financial indicators show that the company's growth is based on healthy and well-managed operations.

QUALITY

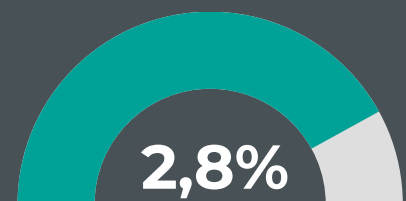
Complaints
0.3%



Orders
99.7%



Profitability



Liquidity
(Current Ratio)



CONTACT

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REPORTING INFORMATION

This sustainability report has been compiled by an external expert in accordance with the VSME framework. The report covers the financial year 1 January – 31 December 2025 and has been compiled by Operoiva Oy in cooperation with Semko Oy.