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POLARLIFEHAUS[®]
FINEST FROM FINLAND

SUSTAINABILITY REPORT

Oy Primäpoli Ltd
01/01/2024-31/12/2024

Complies with the EU VSME Standard

POWERED BY:

esg Resilience
ACTIONABLE GREEN ANALYTICS

FROM THE CEO

Responsibility has been the foundation of Polar Life Haus' operations since the beginning. For us, building houses is a commitment to a sustainable future. The log houses we manufacture are not only beautiful and durable, but also better for the environment. They have the lowest carbon footprint compared to traditional construction methods, making them a truly ecological choice.

Wood construction, especially log houses, is a key part of this responsibility. Wood acts as a natural carbon store throughout the building's life cycle – up to several hundred years. This has concrete significance in mitigating climate change.

Our buildings not only store carbon, they also promote healthy indoor air quality. Natural materials, careful design, and precise implementation ensure that Polar Life Haus homes are safe and comfortable environments to live in. Wood breathes naturally, balances humidity, and creates a pleasant, anti-allergenic indoor climate.

Our responsibility is reflected in all our operations – we choose our raw materials carefully, use only Finnish wood, and source it as close as possible to our production facilities. In this way, we support domestic forestry and reduce the environmental burden caused by transportation. The wood waste generated in our production does not go to waste, as we utilise it as heating energy in our production facilities and offices and as energy wood. In addition, we have introduced solar power as part of our production and recycle all waste generated in production – with the aim of minimising our environmental impact in every possible way.

Responsibility is also evident in our everyday work as a working community. During the 2025 financial year, we at Polar Life Haus will prepare a working community development plan, equality plan, and non-discrimination plans. With these measures, we further strengthen our commitment to a fair, inclusive, and healthy working environment.

Our mission is clear: we want more and more new homes in Finland and around the world to be built from renewable wood. A wooden house is not only ecological, but also a healthy and sustainable solution that contributes to a low-emission future. We build for tomorrow – responsibly, sustainably, and on nature's terms.

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Harri Vainionpää
CEO, Polar Life Haus

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POWERED BY:



Our house factory is located in Lehtimäki, Töysä, close to the best coniferous forest areas of the world.

OUR SUSTAINABILITY REPORT

This report has been prepared in accordance with the EU Voluntary Sustainability Reporting Standard for Unlisted Small and Medium-sized Enterprises (VSMEs). The report has been prepared in accordance with the contents of the basic and advanced modules of the VSME standard.

OUR COMPANY

Company type:	Limited liability company (LLC)
Industry classification (NACE):	1629 Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials
Company country of registration:	Finland
Group-level reporting:	No

FINANCIAL PERIODS IN THE REPORT

2024	01/01/2024-31/12/2024
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KEY FIGURES

Turnover (€1,000):	21,068
Balance sheet total (€1,000):	12,225
Personnel (at the end of the financial year):	65

KEY OPERATIONAL LOCATIONS

Type	Country	Address
Official address	Finland	Lehtimäentie 831, Ritola, 63640
Office	Finland	Hollitie 1037, Liedenpohja, 34930
Office	Finland	Seuralantie 11, Seinäjoki, 60220
Office	Finland	Tampella Esplanadi 7, Tampere, 33100
Office	Finland	Saukonpaadenranta 4H, Helsinki, 00180
Guesthouse	Finland	Sulkavantie 230, Virrat, 34930

SUSTAINABILITY CERTIFICATES

COMPANY SUSTAINABILITY CERTIFICATES

Certificate	Awarding entity	Awarded (date)	Description
FIN-PEFC-COC-1552	Finotrol	10/07/2023	<p>Finotrol's wood chain of custody management system meets the requirements of the international standards PEFC ST 2002:2020 and PEFC ST 2001:2020.</p> <p>The certificate covers the following product categories: 030100 Sawn wood 010300 Chips and particles 010500 Bark</p> <p>The organisation uses the percentage method as its wood chain of custody management method. The certificate was issued on 10/07/2023 and is valid until 10/07/2028.</p>
603-02	Control Union Finland Oy	23/05/2024	<p>Oy Primapoli Ltd has been granted the FC-6:2023 Glulam product certificate of Control Union Finland Oy, which shows that the company's manufacturing and production quality controls of certified products meet the relevant requirements.</p> <p>Certified products: Glulam</p> <p>The company may use the FC product certification mark on its compliant products and is responsible for the compliance of its products.</p> <p>The certificate was issued on 23/05/2024, and is based on a certification decision made by Finotrol Oy, which includes approved test results and continuous production control maintained by the manufacturer.</p>
Certificate of origin	Veni Energia	31/12/2024	<p>With this certificate, VENI Energia guarantees that the electricity purchased by Oy Primapoli Ltd is 100% carbon dioxide-free energy with a guarantee of origin.</p> <p>Certificate type Guarantee of origin Period 2024 Production form Nordic nuclear power</p>

OUR BUSINESS MODEL

THE COMPANY'S SIGNIFICANT PRODUCT AND/OR SERVICE CATEGORIES

Polar Life Haus manufactures modern log houses and hybrid houses that combine wood, glass, and steel in an aesthetically and technically high-quality manner.

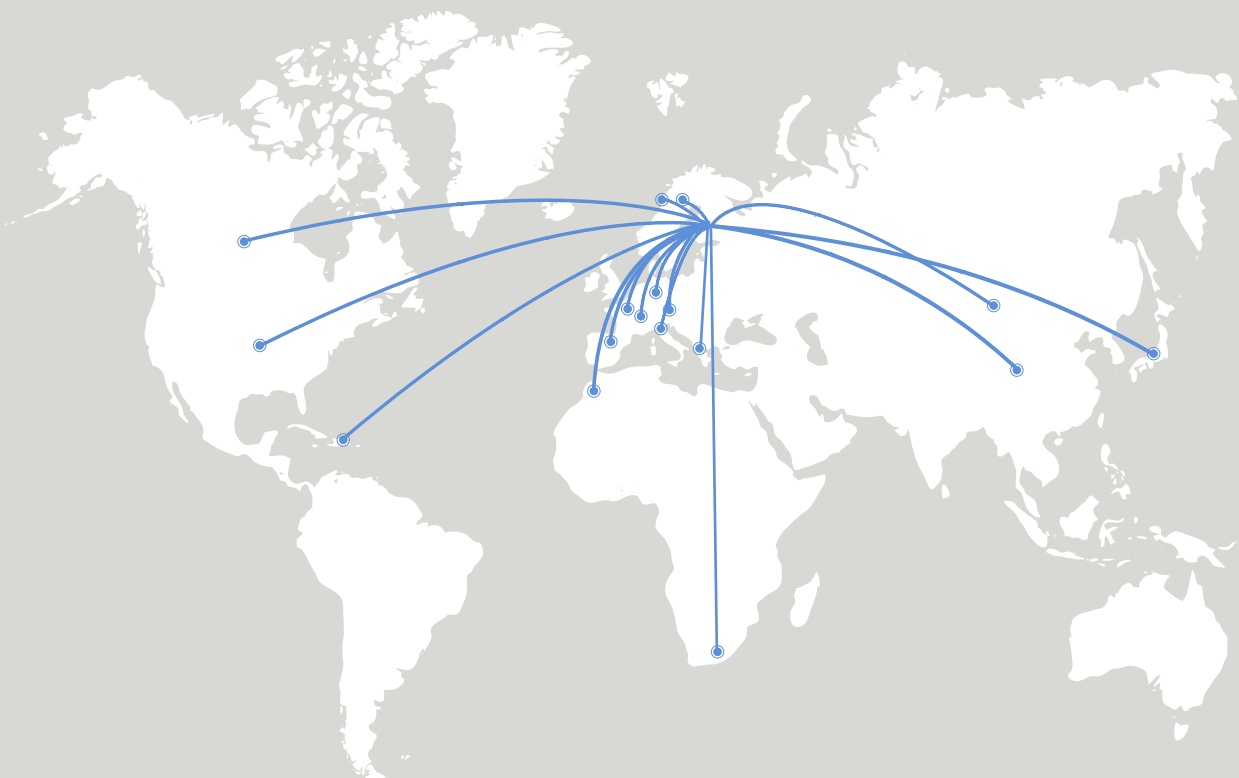
We are also constantly developing our own production – for example, we manufacture HTWS windows that can be integrated into structures ourselves, which ensures quality control and seamless compatibility as part of the building as a whole.

DESCRIPTION OF THE COMPANY'S SIGNIFICANT MARKETS

In addition to the domestic market, Polar Life Haus operates extensively internationally. Our export destinations include the Nordic countries, the rest of Europe, North America, Asia, and Africa.

Our customer base includes both private and corporate customers, to whom we deliver demanding projects, such as hotels, holiday resorts, and apartment buildings. International demand is strongly based on the combination of wooden architecture and ecological construction, which Polar Life Haus is able to implement with high quality and tailored to the needs of different markets.

- LOG HOUSES
- HYBRID HOUSES
- HTWS WINDOWS



DESCRIPTION OF THE COMPANY'S KEY BUSINESS RELATIONSHIPS

Polar Life Haus' operations are based on an extensive and reliable partner network that covers the entire supply chain, from raw material procurement to customer deliveries.

RAW MATERIAL SUPPLIERS

Our important suppliers are domestic forest management associations, such as the Central Finland Forest Management Association, as well as several sawmills, wood processors, and building materials suppliers with whom we have long cooperated.

SUBCONTRACTED PRODUCTS

We also work closely with window and door manufacturers and other suppliers of special components.

CUSTOMERS

Our customer base includes both private customers - families and home builders - and corporate customers, such as hotels, holiday resorts, and housing companies. The projects range from individual homes to large property complexes, and customer-specific customisation is a key part of our service.

SALES NETWORK

Our sales operate internationally through an organisation of independent representatives covering several countries and market areas. This enables efficient and locally adaptable customer service and direct contact with end customers around the world.

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OUR SUSTAINABILITY STRATEGY

At the core of Polar Life Haus' strategy are ecological considerations and the well-being of people and nature. Our mission is to create buildings that are as ecological, long-lasting and structurally sustainable as possible, combining healthy living and timeless, high-quality design. Sustainability is not a separate area for us, but is built into everything we do – from design to production and all the way to the finished building.

Our main raw material is wood – a renewable natural resource that acts as both a carbon sink and a healthy building material. The wood we use comes from responsibly managed forests and is certified according to the FIN-PEFC-COC-1552 standard.

We source wood as close as possible to our production facilities in Central Finland, which allows us to reduce emissions from transportation. The wood chips and cuttings generated in our production are utilised for heating our own production and office premises, and the surplus is sold for use by the energy industry and private individuals. Our production process is designed to be environmentally friendly: we do not use harmful chemicals or bio-based petroleum products. In addition, we partially power our production by solar energy, which helps us reduce the need for external energy sources.

Log construction is one of the lowest-emission construction methods in terms of carbon footprint. Logs sequester carbon throughout the building's life cycle and are also recyclable at the end of their life cycle. For us, sustainable construction means both environmental responsibility and long-lasting homes that support well-being – designed and manufactured on nature's terms.

OUR ENVIRONMENTAL COMMITMENT



Our company has made an esgResilience Level 1 climate commitment.

Our commitment covers the following:

- Annual Scope 1-3 emissions measurement
- Annual Scope 1-3 emissions reporting
- Promoting the reduction of Scope 1 and 2 emissions

With this commitment, we work towards developing a more sustainable business.

Polar Life Haus is committed to reducing the carbon footprint of its operations in all areas – from raw material procurement and production all the way to the entire life cycle of the building. Wood is our choice from the perspective of both ecology and a healthy indoor environment: it acts as a carbon sink, is a renewable natural resource, and brings longevity and low-carbon properties to construction.

Our climate commitment is based on concrete goals: we strive to develop a carbon footprint calculation model suitable for our own operations and set clear emissions reduction targets in the coming years. Although we are not yet part of international programs such as SBTi, we follow their principles and apply them in our own operations.

Our goal is to be a pioneer in our industry in developing low-carbon construction – combining environmentally sustainable solutions with uncompromising quality and design.

COMPANY ACTIONS TO ACHIEVE EMISSIONS REDUCTION TARGETS

Polar Life Haus promotes the achievement of its emissions reduction goals through concrete measures integrated into production and design. Our operations are based on a renewable raw material – wood – which acts as a carbon sink and enables low-carbon construction throughout the building's entire life-cycle. Log construction offers a particularly strong starting point for developing low-emission solutions.

When sourcing raw materials, we prefer close, responsibly managed forests and domestic suppliers. This shortens transportation distances and reduces emissions in the supply chain. Our outgoing shipments are also planned so that loads are utilised efficiently: any additional loads are combined into the same transport route, which reduces the need for separate freight.

In our production, we invest in energy efficiency and renewable energy. We have commissioned a solar power plant which generates electricity that is used to power the machinery in the house factory. In addition, all wood-based side streams – such as cuttings and chips – are collected and used in our own production and office premises for heating or are delivered to the energy industry or private individuals for further use.

The production technologies and machines we use are selected with longevity and maintainability in mind, so that equipment life cycles can be extended as much as possible and material wastage kept as low as possible. At the same time, we avoid unnecessary emissions caused by new production and logistics.

When it comes to chemicals, we have made a policy not to use substances that are harmful to the environment, such as oil-based chemicals. This not only protects the environment but also supports indoor air quality and a safe working environment.

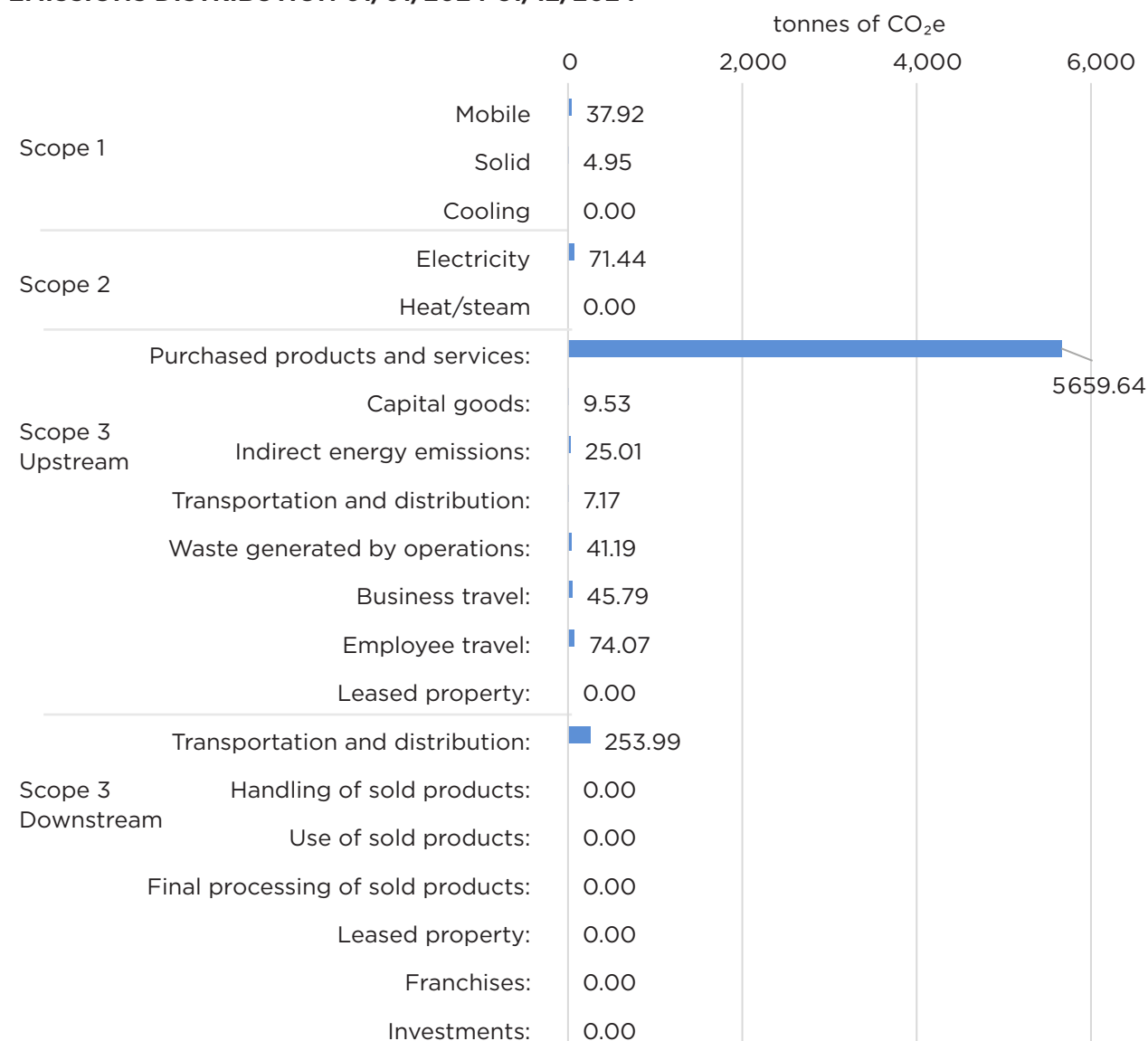
With these measures, we aim to reduce the direct and indirect emissions of our own operations, and we will continue active development work in the measurement and target-oriented monitoring of our own carbon footprint.

EMISSIONS

EMISSIONS (tonnes CO₂e) 2024

Scope 1:	43
Scope 2:	71
Scope 3:	6,116
Total:	6,231

EMISSIONS DISTRIBUTION 01/01/2024-31/12/2024



EMISSIONS INTENSITY

(tonnes CO₂e / €m turnover)

2024

Scope 1 & 2:	4.40
Scope 1, 2 & 3:	239.84

OTHER ENVIRONMENTAL IMPACTS

Energy consumption 2024	Renewable source (MWh)	Non-renewable source (MWh)	Total (MWh)
Fuels:	8,328.00	191.14	8,519.14
Purchased electricity:	0.00	1,880.00	1,880.00
Energy from own production:	120.00	0.00	120.00
In total	8,448.00	2,071.14	10,519.14

Water 2024	m ³
Water intake:	1907.0
Waste water:	86.5
Water consumption	1820.5

CIRCULAR ECONOMY PRINCIPLES

In the production of Polar Life Haus, the principles of the circular economy are reflected in the efficient utilisation of materials, longevity, and waste minimisation. We do not use environmentally harmful chemicals, such as bio-based oil products, and we prefer equipment that is long-lasting and easy to repair – the availability of spare parts is an important selection criterion for us.

The aim is to find a further use for the waste generated in the operations that is as highly refined as possible. For example, packaging plastics are recycled for reuse and conventional waste is utilised as energy. This way we reduce waste and support resource-wise, sustainable construction.

Waste 2024	tonnes	Waste recycling rate 2024	
Conventional waste:	127.88	*Waste sent for recycling (tonnes):	128.66
Hazardous waste:	0.78	Recycling rate (%):	100.00
Total waste:	128.66		

*Recycling refers to the recycling or reuse of waste.

Significant material flows 2024

Material type	Quantity
Wood and lumber	14,660.00 m ³
Window elements	4,247.16 m ²
Metals	30,135.50 tonnes
Polymers/plastics	21.02 tonnes
Chemicals	3.18 tonnes

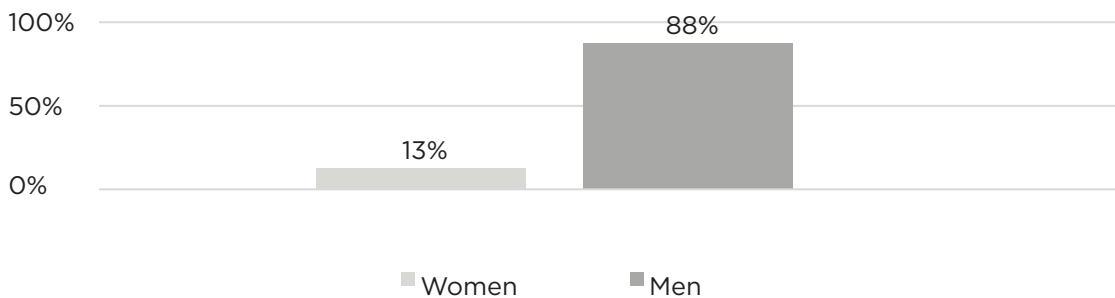
PERSONNEL



Number of personnel 2024

Personnel at the end of the financial year: 65

Gender distribution of personnel 2024



Employment contracts and staff turnover 2024

Collective agreement coverage (%): 100.00%
 In permanent employment (%): 93.75%
 In fixed-term employment (%): 6.25%
 Staff turnover (%): 17.91%

Training hours by gender (Hours per year - average) 2024

Women: 10.00
 Men: 34.00

Accidents during the financial period 2024

Accidents during the financial year: 7
 Occupational accident frequency*: 10.00

*The occupational accident frequency describes the number of accidents that occur in proportion to the hours worked. It is calculated according to the VSME standard per 200,000 working hours.

Salaries 2024

Employee compensation: All employees are paid at least the minimum wage

GOVERNANCE



Gender distribution of the board 2024

Women:	0
Men:	2
Diversity (% Women / Men)	0%

Human rights policy

Our company does not have a human rights policy.

Human rights violations

Our company has not observed any human rights violations among its own personnel in terms of child labour, forced labour, human trafficking, discrimination, or accident prevention. Our company has also not identified any human rights violations involving workers in the value chain, affected communities, consumers, or end users.

Complaints handling mechanism

Our company has a complaints handling mechanism in place for company personnel.



REPORTING BASIS

REPORTING IMPLEMENTATION

This sustainability report has been prepared using the reporting and analytics service provided by esgResilience Oy. The service has been developed specifically for the needs of SMEs and supports companies in calculating emissions, mapping the greenness of their business, and identifying other essential sustainability factors in accordance with the EU's voluntary VSME sustainability reporting standard.

EMISSIONS CALCULATION

The esgResilience service includes an emissions calculator in accordance with the GHG protocol. The latest emissions factors published by national actors are used for Scope 1 and 2 emissions. Scope 2 emissions are calculated in accordance with the VSME standard using a location-based method.

Scope 3 calculations utilise a wide range of emission factors (supplier-specific, activity-based, and consumption-based) depending on availability. The main source is the 90,000+ scientifically verified emission factors from the international ClimaTiq.io service.

SUSTAINABILITY REPORT

The sustainability report describes the company's commitment to responsible and sustainable business practices. The report is produced automatically, ensuring the objectivity and transparency of the data. In addition to broad environmental responsibility, the report covers key themes related to social responsibility and good governance in accordance with the VSME standard.

NOTES ON THE APPLICATION OF THE VSME STANDARD

The report follows the VSME standard mainly as is. The exact coordinates of the locations have not been reported, but address information has been provided. If a certain reporting requirement does not apply to the company (e.g. no climate risks have been identified - C4), that requirement has been omitted from the report. Voluntary VSME reporting requirements have been excluded (e.g. sections where the phrase "The company may report..." is used).

ABOUT THE SERVICE

esgResilience is a service developed by experts in green financing, sustainable business development, climate risk management, and sustainability reporting. esgResilience Oy is the only Finnish company participating in EFRAG's VSME community developing sustainability reporting standards for SMEs at the European level. The expert community established in 2022 plays an important role in the development of the EU VSME standard.

VSME INDEX

The purpose of the VSME index is to make it easier for the report reader to identify and locate VSME reporting information. Please note that VSME reporting information that is not applicable to the company has not been included in the sustainability report in accordance with VSME standards.

Basic module	Page
B1: Basis for preparation	1
B2: Practices, policies and future initiatives for transitioning towards a more sustainable economy	-
B3: Energy consumption	7
B3: Energy and greenhouse gas emissions	6
B4: Pollution of air, water and soil	Does not apply to the company
B5: Biodiversity	Does not apply to the company
B6: Water	7
B7: Resource use, circular economy and waste management	7
B8: Workforce – General characteristics	8
B9: Workforce – Health and safety	8
B10: Workforce – Remuneration, collective bargaining and training	8
B11: Convictions and fines for corruption and bribery	Does not apply to the company
Comprehensive module	Page
C1: Strategy: Business model and sustainability	3-4
C2: Practices, policies and future initiatives	-
C3: GHG reduction and climate transition	5
C4: Climate risks	Does not apply to the company
C5: Additional workforce characteristics	-
C6: Human rights policies and processes	9
C7: Severe negative human rights incidents	9
C8: Revenues from certain sectors and exclusion from EU reference benchmarks	Does not apply to the company
C9: Gender diversity ratio in the governance board	9

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