2025

Sustainability Report

Safe execution · Controlled quality · Predictable outcome

Report prepared by:
Operoiva Oy

VSME re
2025

COMPANY OVERVIEW

TRUTEC OY IN BRIEF

Trutec Oy is a Finnish construction professional founded in 2008. The company operates nationwide and delivers hall packages, steel structures, and facades for construction projects of various sizes across Finland.

Trutec's operations are based on a project management model, where projects are executed in a controlled, safe, and high-quality manner, always taking the client's needs into account. The company holds the EN 1090-1 certification for execution classes EXC1–EXC4, enabling the delivery of even the most demanding steel structures.

A responsible operating approach, clear responsibilities, and skilled personnel form the foundation of Trutec's long-term and reliable operations in the construction industry.

MANAGEMENT REVIEW

At Trutec, sustainability means everyday actions: clear responsibilities, high-quality and safe execution, and keeping our promises in every project.

Trutec's operations are built on customer trust, quality of work, and safety. Every Trutec employee contributes through their own actions to ensure that these principles do not remain goals on paper, but are realized daily on construction sites and in projects.

Over the past year, we have developed our operations comprehensively. We have clarified roles and responsibilities, improved project-specific cash flow monitoring, and strengthened our financial solidity. While project sizes have increased, we have been able to respond in a controlled manner with our current organization, supported by a skilled personnel base and a professional partner network.

The year 2025 was a year of defining and articulating our sustainability work. We initiated a reporting model in line with the VSME framework, integrated sustainability metrics into the work of management and the Board, and strengthened operational risk management. Our materiality assessment helps us focus our efforts on the themes that are most significant for our business and our stakeholders.

We also recognize areas for further development. Next, we will focus on making environmental responsibility more concrete, initiating carbon footprint calculation (Scopes 1–3), assessing our subcontracting chain, and implementing shared sustainability principles and a Code of Conduct. Profitability is a key financial objective for us—responsibly managed and profitable business enables us to take care of our people and invest in the future.

Anssi Mäkelä

CEO, TRUTEC OY

SINCE 2008

RESPONSIBLE OPERATIONS

TrutecOy

2008

Trutec Oy was founded by Tero Pellinen to meet the market-recognized need for designing steel structures and hall packages.

2008-2011

Off to a planned start.
The founder operated as a part-time entrepreneur, working evenings and weekends.

2012

Hall package installation launched.
In 2012, operations expanded when hall package installation and assembly was added alongside design, making the owner a full-time entrepreneur.

2013

The service offering was complemented with complete delivery of hall packages.

2015

First employee.
The entrepreneur hired the first employee and turnover grew to 8 million euros by 2017.

2020

Ownership base expansion.
The company hired a new CEO, and three employees also became shareholders at the same time.

2024

A new CEO was hired from outside the company.

2025

Ownership restructuring.
Trutec Oy buys out all shares from Kapcon Oy.

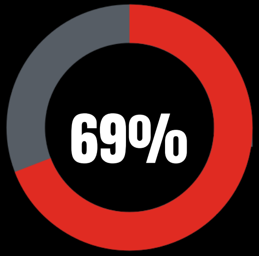
ECONOMIC RESPOSIBILITY

FINANCIAL KEY METRICS 2025

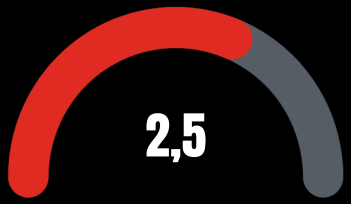
TrutecOy

Turn over in 2025	A completed hall projects	Personnel
19,6 M€	200+	15

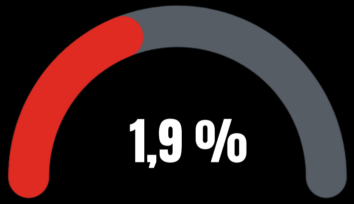
Equity ratio	69 %
Liquidity (current ratio)	2,5
Taxes paid in Finland	39 t€



Equity ratio 69 %



Liquidity 2,5



Profitability 1,9 %

Trutec's financial foundation is strong.
Strong solvency and liquidity provide room for investment and ensure resilience in the face of market fluctuations. Growth and profitability are developed in a long-term and controlled manner.

OUR STRENGTHS

RESPONSIBLE AND RELIABLE

TrutecOy

OCCUPATIONAL SAFETY & SITE MANAGEMENT

- Occupational safety integrated into project management
- Risks are identified and managed proactively throughout the project
- Safety observations and deviations are monitored systematically

LTA 0

QUALITY AND DELIVERY RELIABILITY

- Consistent operating models & clear responsibilities in projects
- Quality and delivery reliability are based on managed execution
- Long-term customer relationships
- Information security assessment and development 2025

NPS 50

COMPETENCE & RESOURCE CONTINUITY

- Skilled, stable workforce supports project success
- Employee turnover 13.3% (below industry average)
- Developing expertise ensures quality of work also in the long term

ENPS 57

CUSTOMER BENEFIT

- Project execution risks minimised
- Predictability and transparency
- Responsible procurement decisions
- Fewer disruptions on site

200 + HALLS

SAFELY

WITH QALITY

RELIABLY

STAKEHOLDER SURVEY 2025

STAKEHOLDER EXPECTATIONS

TrutecOy

67 %

Response rate (of 33 contacted)

4

Stakeholder groups · customers, subcontractors, personnel, partners

9,45

QUALITY AND RELIABILITY
Most valued theme (9.45/10)

WHAT STAKEHOLDERS VALUE MOST

Environmental responsibility and carbon footprint	9,75
Quality and delivery reliability	9,45
Occupational safety	9,14
Cooperation and ethical conduct	8,95
Employee wellbeing	8,85

KEY DEVELOPMENT AREAS

- Carbon footprint calculation and CO_2 reporting are missing
- Improvement needed in subcontractor responsibility
- criteria An equality plan is missing
- Environmental targets are not yet measurable

MATERIALITY MATRIX

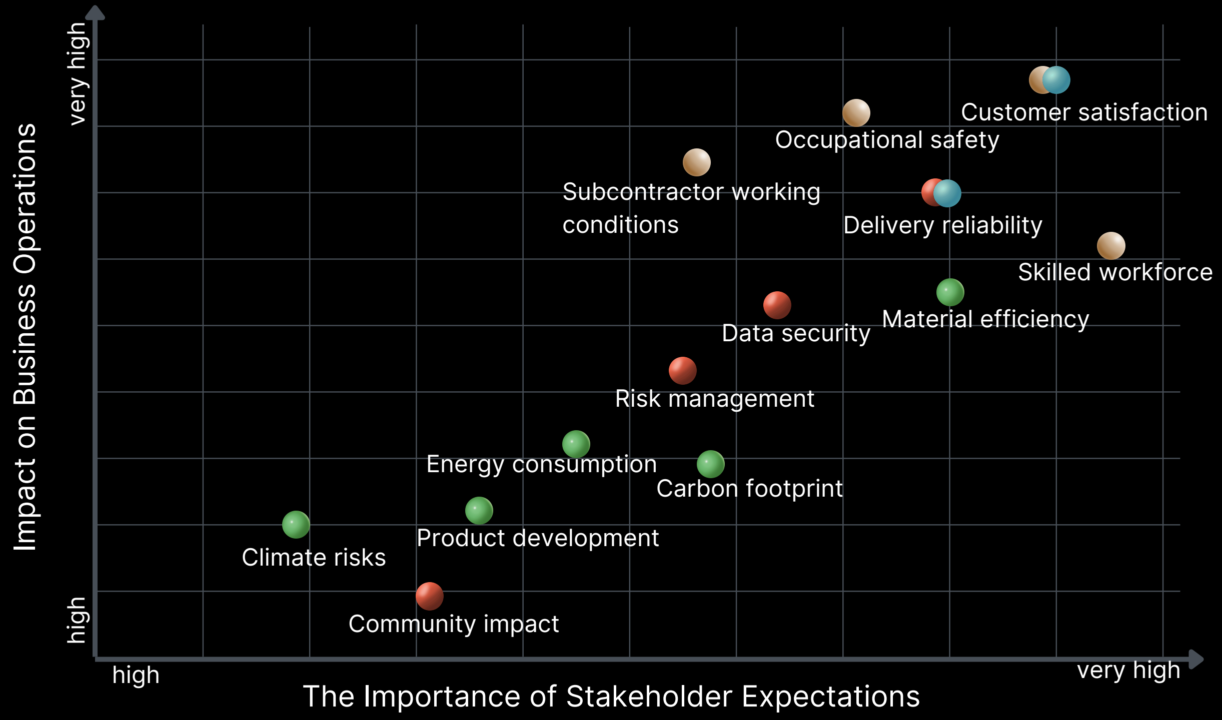
MATERIALITY

Trutec Oy's sustainability priorities have been defined in management and personnel workshops, in the stakeholder survey (customers and partners), and through a review of business risks and opportunities.

- Environment (E)
- Social (S)
- Governance (G)
- Economic (€)

KEY THEMES

- Customer satisfaction
- Occupational safety
- Project quality and delivery reliability
- Financial sustainability
- Material efficiency
- Environmental impacts
- Good governance



KESTÄVÄN KEHITYKSEN TAVOITTEET

TrutecOy

AGENDA 2030 GOALS

Trutec's business operations are guided by the UN's Sustainable Development Agenda 2030 goals. We focus on those goals that have the most significant impact on our business operations and their responsible development.

Agenda 2030 is the UN's global action plan containing 17 goals for promoting an ecologically, economically, and socially sustainable future.

8 DECENT WORK AND ECONOMIC GROWTH

It is important to us to provide a safe and human-dignifying work environment where roles, responsibilities, and practices are clear and fair. Developing competence and strengthening supervisory work ensure that the quality, wellbeing, and productivity of work develop in balance.

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

We are preparing to adopt carbon footprint accounting in 2026 and are identifying ways to reduce emissions. Improving energy efficiency is a key part of our development efforts both in our own operations and in projects.

17 PARTNERSHIPS FOR THE GOALS

Material efficiency and waste reduction guide our operations throughout the project lifecycle. We pay attention to circularity and supply chain transparency so that construction is as resource-efficient and responsible as possible.

13 CLIMATE ACTION

We improve construction efficiency, reduce waste, and utilize technology in site planning and project management. We support our customers in implementing high-quality, safe, and resource-efficient solutions through practical expertise.

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

Long-term customer relationships and reliable partnerships form the foundation of our operations. We collaborate with educational institutions and regional actors to strengthen our competence, employment, and regional vitality.

THE FOUR DIMENSIONS OF OUR RESPONSIBILITY

↓

ESG€ combines responsibility with profitable business.

E	S	G	€
Environmental responsibility	**Social responsibility**	**Governance, quality & compliance**	**Economic responsibility**

ENVIRONMENT

ENVIRONMENTAL RESPONSIBILITY

TrutecOy

Strength

CERTIFIED STEEL

EN 1090-1 certificate in execution classes EXC1–EXC4. Minimising steel waste.

Developing 2026

SCOPE 1-3 CALCULATION 2026

Launch of carbon footprint calculation in 2026. Reuse of packaging materials.

Strength

EPD READINESS

EPD environmental declarations from suppliers. CE-certified materials.

Developing 2026

LOGISTICS

Route optimisation and full loads. Target: travel emissions -10 % by 2027.

Strength

PREFABRICATION & OPTIMISATION

Joint optimisation at the factory reduces material waste and shortens on-site time. Minimising offcuts.

Strength

LOW-CARBON STEEL

Readiness to use low-carbon or carbon-free manufactured steel according to customer requirements.

S

SOSIAL

SOCIAL RESPONSIBILITY

TrutecOy

0 LTA

Verious accidents 2024–2025

57 eNPS

Employer recommendation rate

13,3 %

Employee turnover, clearly below the industry average

OCCUPATIONAL SAFETY

Strength

- ODUM channel: observations, near-misses, accidents
- TR measurements and safety walks
- Site-specific kick-off meetings
- Fall protection, lifting and assembly safety
- The same requirements for subcontractors as for ourselves

PEOPLE

Strength

- Movenium: working-time tracking & site register
- Transparency in the use of foreign labour
- Cooperation with educational institutions
- Training target: min. 2 days / person / year
- Onboarding and continuous learning
- NPS 50 (target ≥ 75)

SUBCONTRACTING CHAIN

Developing 2026

- A–B–C segmentation by risk
- Code of Conduct adopted 2026
- First audits 2026 (Segment A)
- Sustainability terms in contracts 2026
- Contractor's Obligations Act requirements met

GOVERNANCE

GOVERNANCE, QUALITY AND COMPLIANCE

QUALITY & OPERATING MODELS

Strength

- EN 1090-1 certification in execution classes EXC1–EXC4 (highest level for load-bearing metal structures)
- Self-inspection handover and project-specific documentation

Factory Production Control
EN 1090-1
www.dekra-seal.com
DEKRA
certified

LEGISLATION & COMPLIANCE

Strength

- Compliance with laws and official regulations
- Taxes paid in Finland (39 K€ v. 2025)
- Meeting the obligations of the Contractor's Obligations Act

INFORMATION SECURITY

Developing 2026

- CE documentation and project agreements managed under confidentiality agreements
- Information security practices documented and a responsible person assigned
- NDA practices in all significant projects
- Information security assessment and environment testing completed in 2025

RISK MANAGEMENT

Strength

- “Firewall” model in tender calculation and projects
- Active board role in risk monitorin
- Cash flow management: positive from 2025 onwards
- Trutec Estonia strengthens supply chain management

GOVERNANCE AND RESPONSIBILITY

MANAGING RESPONSIBILITY

TrutecOy

"Responsibility is not a separate project for us, but part of everyday management and of delivering on our customer promise."

- Strengthens competitiveness and customer trust
- A thriving workforce and a safe workplace
- Systematic risk management and prevention
- Strengthening the subcontracting chain
- Reducing environmental impacts
- Ensuring long-term operational capability

MATERIALITY ANALYSIS CARRIED OUT	YES
SUSTAINABILITY METRICS DEFINED	YES
BOARD ADDRESSES RESPONSIBILITY	YES
STAKEHOLDER SURVEY CONDUCTED	YES
CODE OF CONDUCT	DEVELOPING 2026
CARBON FOOTPRINT CALCULATION (SCOPE 1-3)	DEVELOPING 2026

GOVERNANCE

€ ECONOMIC RESPONSIBILITY

PROFITABLE BUSINESS

Strength

- Turn over 19,6 M€ (2025)
- Profitability 1,9% – managed in a controlled way
- Project-specific profitability monitoring

SOLVENCY

Strength

- Equity ratio 69 %
- Liquidity (current ratio) 2,5
- Withstands market uncertainty and supports investments

RESPONSIBLE FINANCES

Strength

- Taxes paid in Finland 39 k€ (2025)
- Local value creation and supplier assessment
- Transparent and lawful financial management

PREDICTABILITY

Developing 2026

- Strengthening cash flow and project-specific profitability monitoring
- Controlled risk-taking in growth projects

THE WAY FORWARD

SUSTAINABILITY ROADMAP

TrutecOy

2025

FOUNDATION BUILT

- First sustainability report Materiality
- analysis carried out
- Stakeholders consulted
- Metrics defined

2026

METRICS AND ACTIONS

- Carbon footprint calculation launched
- Code of Conduct adopted
- Subcontracting audits

2027

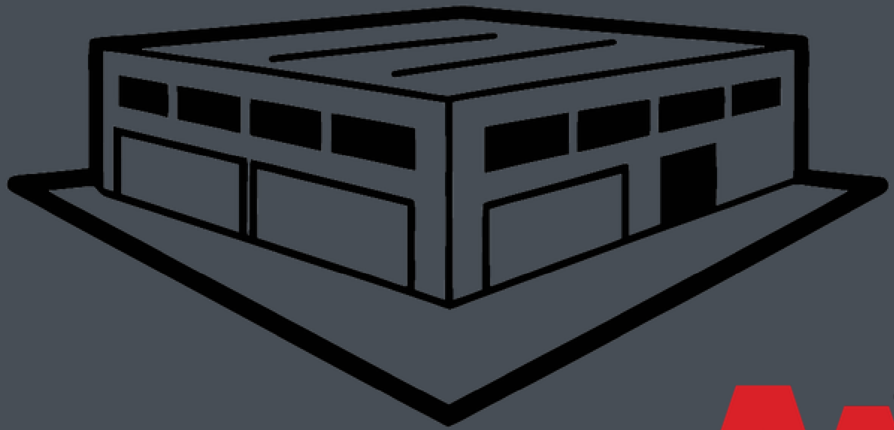
TARGETS AND RESULTS

- Carbon footprint targets set
- Material efficiency improved
- NPS ≥ 75
- External VSME report annually

SUMMARY

TrutecOy

"We are proud of what we have already achieved and committed to continuing to develop as a more responsible company."



HYVÄ LUOTTOKELPOISUUS
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STRONG FOUNDATION

- Safety, quality and reliability
- Employee wellbeing
- Financial stability and solvency
- Customer focus and profitable business

DEVELOPING SUSTAINABILITY WORK

- First VSME report completed
- Metrics under construction
- Stakeholders consulted

CLEAR DIRECTION

- Carbon footprint calculation 2026
- Supply chain transparency / auditing
- Growing customer satisfaction

This sustainability report was compiled by Operoiva Oy in cooperation with Trutec Oy in accordance with the VSME framework. The report covers the financial year 1 Jan – 31 Dec 2025.

TrutecOy

Safe execution. Controlled quality.
Predictable outcome.

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Sustainability Report

This sustainability report has been prepared 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 Trutec Oy.

The external implementation is based on an independent and impartial perspective combined with up-to-date sustainability expertise. The partner has supported the identification of key sustainability themes, the structuring of information, and the validation of the report's structure, and has been responsible for compiling the report and preparing the summary. The content of the report, including targets and development measures, is based on Trutec Oy's own operations and decision-making.

The external perspective has helped to identify material themes, development areas, and risks in an honest manner, including areas where Trutec Oy's operations require improvement. Cooperation with an external expert supports the report's credibility, comparability, and usefulness for development. This report serves as a starting point for continuous improvement and functions as a genuine tool for manageme

OPEROIVA OY

PROFESSIONALLY PREPARED
SUSTAINABILITY
REPORT
2025