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# Sustainability in the wholesale business

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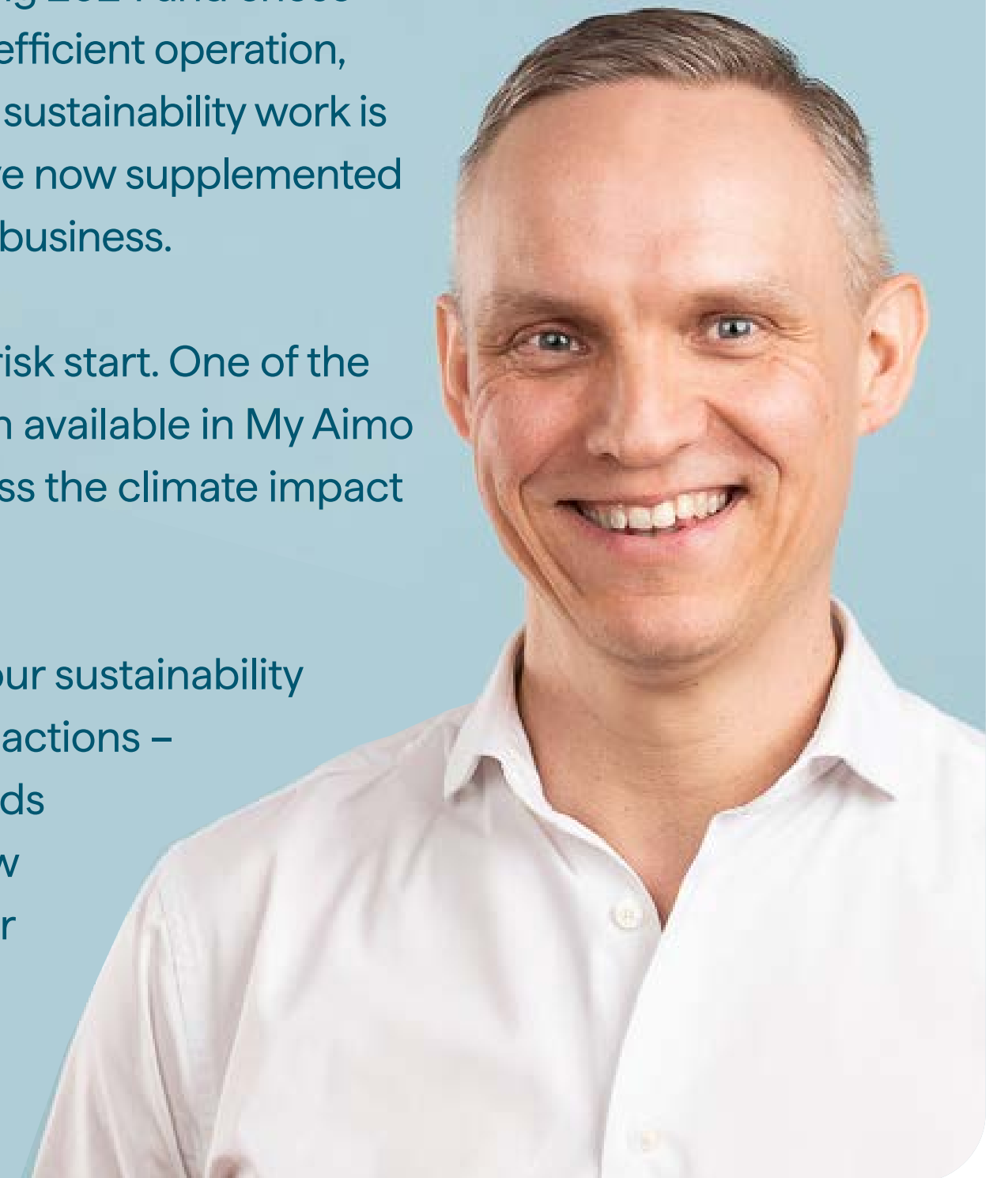
**In 2024**, Valio published its first sustainability report according to the ESRS guidelines. This more concise review supplements it by bringing forward the Valio Aimo® perspective.

**During the first three** Valio Aimo years, we have concentrated on building a foundational element and making everyday life as smooth as possible. In addition, we have also been listening very carefully to situations where our customers have shared their thoughts. Undoubtedly, one of the themes that has come up repeatedly is sustainability.

**We built the Valio Aimo** sustainability programme during 2024 and chose the themes we will concentrate on. Our focus areas are efficient operation, responsible sourcing and supporting the customer. Our sustainability work is based on Valio's sustainability programme which we have now supplemented by bringing in the special perspectives of the wholesale business.

**Due to our great** groundwork, year 2025 got off to a brisk start. One of the most concrete examples is the carbon footprint section available in My Aimo service. It offers our customers the opportunity to assess the climate impact of their food purchases.

**Simultaneously as** we enjoy seeing the first results of our sustainability work, we are already rolling up our sleeves for our next actions – while also listening to our clients and following the trends of our business. This truly is the only way to find out how we can provide genuine benefit and added value to our customers.





# What is Valio Aimo

Valio Aimo – a unique combination  
of wholesale and manufacture





# Valio Aimo sustainability programme

What is it about?

Valio Aimo sustainability programme is **based on Valio's sustainability focus areas** – therefore it shares some of the goals, policies and programmes with Valio.

It **shares** the same goals, policies and programmes **with Valio** regarding **staff, social responsibility, logistics and packaging**. There is also a common overarching environmental responsibility goal – mitigating climate change.



However, the climate programme focused on Valio's manufacturing and milk chain does not cover all the **special needs of wholesale**, such as the sustainability aspects of the extensive Aimo wholesale selection. Therefore, the Valio Aimo sustainability programme was compiled to supplement Valio's programme adding the wholesale business perspective.



# Focus areas of our sustainability work



### REGENERATIVE AGRICULTURE AND RESOURCE EFFICIENCY

- Carbon-neutral milk chain 2035
- Animal welfare and biodiversity on dairy farms
- Climate-smart packaging and resource efficiency in production



### RESPONSIBLY PRODUCED SAFE FOOD

- Responsible supply chain and vitality of dairy farms
- Products promoting health and wellbeing
- Safe workplace with a good feeling



### SUSTAINABLE FOOD SYSTEM

- Value creation for Finnish raw materials and work
- Food security and service level
- Innovative circular economy solutions



### EFFICIENT OPERATION

- Food waste in the wholesale business
- Resource-efficient packaging of Aimo Products
- CO<sub>2</sub> emissions from wholesale operations and logistics



### RESPONSIBLE SOURCING

- Transparency of product information in the supply chain
- Due Diligence in procurement processes
- Fair partnership and cooperation



### SUPPORTING THE CUSTOMER

- Sustainable products in the selection
- Sharing sustainability knowledge and supporting customers' sustainable choices
- Sustainability as part of customer cooperation



# Sustainably Valio Aimo

## FOCUS AREA

### Efficient operation

## IN SHORT

**We want to reduce the climate impact of our operations and minimise food waste in the wholesale business.**

## IN PRACTICE THIS MEANS

- We are committed to Valio's objective to achieve a carbon-neutral milk chain by 2035.
- Our aim is to only use emission-free energy in our wholesale operation.
- We want to halve Valio Aimo® food waste by 2030.

### Responsible sourcing

**We want to offer customers of all sizes fair partnership and expertise in transparent sourcing.**

- We have conducted a risk assessment for our entire selection regarding the areas of human rights and environmental matters. We will use it to create criteria for our sustainable products and suppliers. We are working hard to recognise and prevent possible risks.
- We have immense interest in the origin of food, its production and preparation, and the entire supply chain. We share our knowledge openly with our customers.

### Supporting the customer

**We want to make it easy for our customers to make sustainable choices.**

- We have launched a new section in My Aimo service that helps customers assess the climate impact of their food purchases.
- We have defined clear policies for risk raw material.
- We are creating a function in My Aimo service that enables the customers to examine their purchases regarding the degree of domestic origin of products as well as see the share of purchased products that are organic, environmentally friendly and marked with a heart symbol indicating healthier choice.



## Efficient operation

We want to reduce the climate impact of our operations and minimise food waste in the wholesale business.

What have we done so far?

During 2024-2025 we have renewed in our wholesale operations the following:

- waste presses
- forklifts (Espoo, Vantaa, Helsinki)
- refrigerating equipments (Helsinki, Vantaa)

We are also playing our part to help Valio achieve its ambitious goal: carbon-neutral milk chain by 2035.

In 2024

**73% OF THE ENERGY USED BY VALIO AIMO WHOLESALE, WAS GREEN ELECTRICITY.**

The carbon dioxide emissions dropped by 50% compared to 2023.

**AROUND 10% OF THE ELECTRICITY USED IN WHOLESALE IS PRODUCED BY SOLAR PANELS.**





# Responsible sourcing

We want to offer fair partnership and expertise in transparent sourcing.

What have we done so far?

## SUPPLY CHAIN DUE DILIGENCE GUIDES US

in recognising, preventing, reducing and ending activities that have a negative impact on human rights and the environment.

### We created a tailored tool for risk management

- We built the risk management tool based on our supplier and product criteria
- We included product-related risks revolving around social and environmental matters using Sedex classifications
- The risks are identified according to the country of origin after which measures to minimise possible risks will be determined with the supplier
- We are in contact with our suppliers on a regular basis in order to develop practices.

One example of taking due diligence into consideration, is the

## EU DEFORESTATION REGULATION OBLIGATIONS

which we make sure to fulfil.

### We defined supplier and product criteria

- Policies regarding risk raw material
- Internal policies regarding risk countries
- Product-specific requirements such as certificates (MSC, ASC, RSPO, Rainforest Alliance)
- Supplier-specific requirements such as management systems (food safety, quality, environment, social responsibility).





# Supporting the customer

We want to make it easy for our customers to make sustainable choices. That is why we ensure there is a wide range of organic and local products available as well as products with an environmental certification.

## What have we done so far?

**Our goal is to make the carbon footprint information** of our products easily available to our customers. Since May 2025, this information has been published in the My Aimo service. We have once again rolled up our sleeves, and soon our customers can use My Aimo to review their purchases regarding the degree of domestic origin of products as well as see the share of purchased products that are organic, environmentally friendly and marked with a heart symbol indicating healthier choice.

**Valio's main sustainability commitments** and frameworks guide also Valio Aimo wholesale business in setting its objectives. The following management systems steer our operations:

✓ ISO 9001

✓ ISO 14 001

✓ ISO 22 000

✓ ETJ+

✓ MSC

✓ ASC

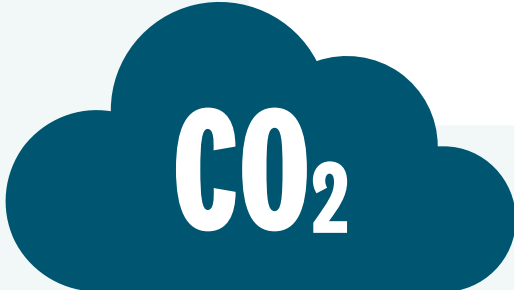
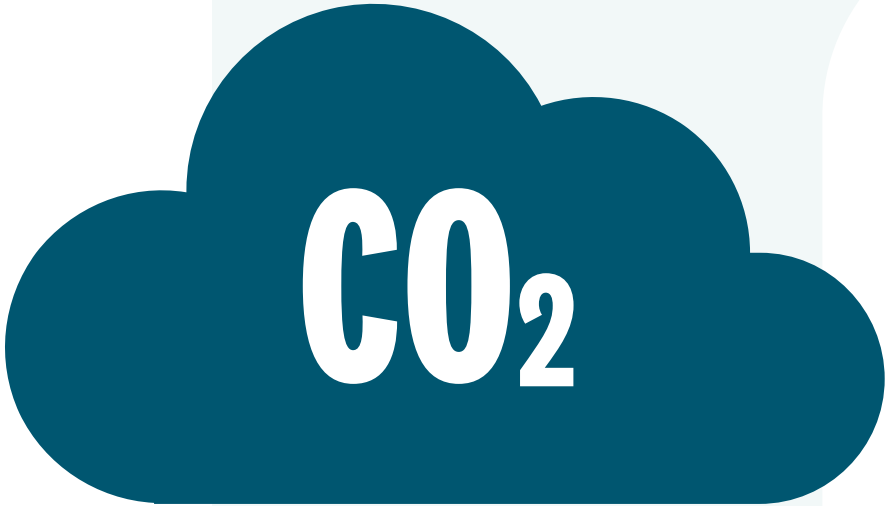
Sedex<sup>2</sup>





# Carbon footprint information in My Aimo

The new section offers Valio Aimo customers the opportunity to review the carbon footprint of their purchases broken down by product category or purchase summary.



## What are the sources of the data?

The material is produced using LCA, Life Cycle Assessment. Therefore, climate impact covers greenhouse gas emissions generated during the life cycle of the raw material from the manufacturing of agricultural input, such as fertilisers, all the way to the store.

Open climate data has been used as a source for the climate impact assessment. The primary source was data from the Natural Resources Institute Finland and the secondary source is the Danish open-source database, The Big Climate Database v1.2. Valio's carbon footprint calculations for its own dairy products have also been utilised in the climate impact assessment.

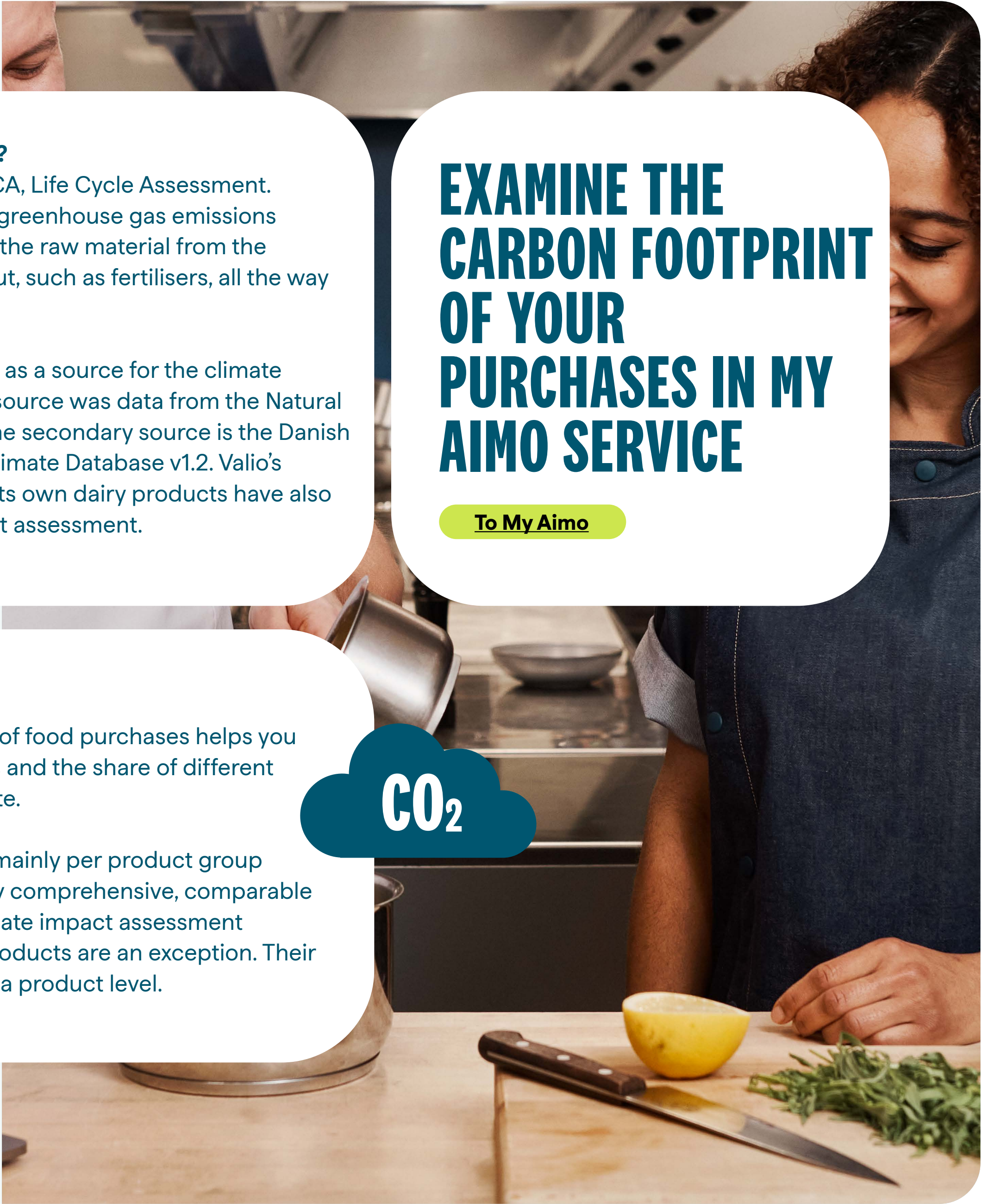
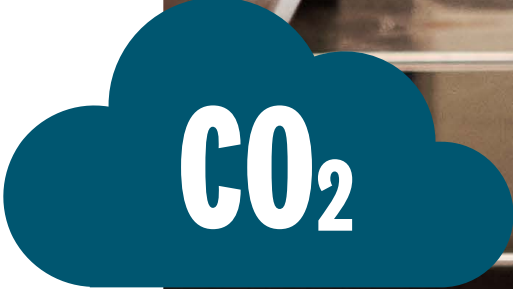
## How to utilise this data?

The carbon footprint information of food purchases helps you assess the impact your purchases and the share of different product groups have to the climate.

The carbon footprint is reported mainly per product group category as there is no sufficiently comprehensive, comparable and reliable product-specific climate impact assessment available yet. Valio's milk-based products are an exception. Their measured values are reported on a product level.

# EXAMINE THE CARBON FOOTPRINT OF YOUR PURCHASES IN MY AIMO SERVICE

[To My Aimo](#)





# Targets, actions and progress

Focus area	Aimo target and higher level target	Actions	Status 5/2025	Progress
Efficient operation	To halve food waste by 2030	Optimising the order-delivery process	0,6%	<div><div></div><div></div><div></div></div>
	<b>Emission targets:</b> CO <sub>2</sub> emissions of wholesale operations to zero by 2030 (electricity and district heating)	Group SBTi commitment and carbon-neutral milk chain 2035. Plans for transitioning to green electricity and district heating.	Green electricity 73% of total energy use	<div><div></div><div></div><div></div></div>
	Packaging principles and setting targets	More specific interpretation of PPWR in 2025	To be determined in H2/2025	<div><div></div><div></div><div></div></div>
Responsible sourcing	Defining policies for risk raw material: palm oil, soy	Primary aim is to avoid using palm oil and soy in Aimo products. We only use certified palm oil and soy.	No palm oil in Aimo products. One product contains soy with ProTerra certification.	<div><div></div><div></div><div></div></div>
	Defining policies for risk raw material: <b>coffee, cocoa</b>	We only use certified coffee and cocoa in Aimo products	Not in Aimo products	<div><div></div><div></div><div></div></div>
	Defining <b>sustainability criteria</b> for suppliers	Human rights risk assessment in the supply chain	Assessment conducted 3/2024	<div><div></div><div></div><div></div></div>
	Defining <b>sustainability criteria</b> for suppliers	Valio Aimo has conducted a risk assessment for the entire selection based on SEDEX classifications and using ESG risk assessment tool	Risk tool in use	<div><div></div><div></div><div></div></div>
	Defining <b>sustainability criteria</b> for suppliers	Definition of processes and criteria	Completed during 2025	<div><div></div><div></div><div></div></div>
	Risk management of products and suppliers on a product group level	Drafting of guidance is in progress	Completed during 2025	<div><div></div><div></div><div></div></div>
Supporting the customer	Sustainable selection	Increasing the number of sustainable products in the selection	Completed during 2025	<div><div></div><div></div><div></div></div>
	Sharing sustainability knowledge and supporting customers' sustainable choices	Carbon footprint data in customer reports	Completed 5/2025	<div><div></div><div></div><div></div></div>
	Sharing sustainability knowledge and supporting customers' sustainable choices	Degree of domestic origin of products as well as the share of products that are organic, environmentally friendly and indicated with a heart symbol for a healthier choice marked in customer reports	Completed by the end of 2025	<div><div></div><div></div><div></div></div>



# How we will proceed

- We investigated the **expectations** our stakeholders have for the sustainability of Valio Aimo and conducted a competition analysis.
- We defined the focus areas, targets and **actions** of the Valio Aimo sustainability programme.
- We launched the Valio Aimo **sustainability programme**.

2024

- We launched the **carbon footprint information** of food purchases in My Aimo service.
- We are creating a function in **My Aimo service** that enables the customers to examine their purchases regarding the degree of domestic origin of products as well as seeing the share of purchased products that are organic, environmentally friendly and marked with a heart symbol indicating healthier choice.
- **We are creating a due diligence process:**
  - recognising product risks
  - defining and implementing supplier and product criteria.
- **We are getting ready for the EU Deforestation Regulation's entry into force:**
  - customer communication
  - cooperation with suppliers
  - broadening of the due diligence process to products covered by the deforestation regulation
  - technical solutions for data transfer.

2025

- Deepening the understanding of our supply chain and supplier cooperation.
- Getting ready to adapt to the **PPWR** (EU Packaging and Packaging Waste Regulation) requirements.
- **Boosting** our own operations with carefully selected measures:
  - food waste actions in selection management
  - requirements for transitioning to green district heating.

2026



**SUSTAINABLY**

