



2026

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Sustainability in the wholesale business

Jussi Mattsson
Senior Vice President, Valio Aimo®

Sustainability is a theme that commands interest. Yet, at times, it can feel like a challenging subject to approach: measuring sustainability is still evolving and figures are not always directly comparable.

We have compiled this Valio Aimo sustainability review to increase understanding on the subject. We here at Valio Aimo have been working on sustainability for a long time and this review aims to make our effort over the recent years more concrete. This publication supplements Valio's sustainability report which adheres to the ESRS standards.

We began working on Valio Aimo's sustainability by choosing three focus areas. Efficient operation, responsible sourcing and supporting the customer are the objectives that form the guidelines for our work.

During this past year, we have taken concrete actions in all the chosen focus areas. In the autumn of 2025, we launched a function in My Aimo service that enables our 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 or marked with the Nordic Swan Ecolabel or the Heart Symbol. We also joined the Energy Efficiency Agreement for its new period and adopted product and supplier approval to ensure our sustainability criteria is met.

Even though we have accomplished a lot, we are already rolling up our sleeves preparing for our next actions – while actively listening to our customers and following closely our field.



What is Valio Aimo

Valio Aimo - a unique combination of wholesale and manufacture

20 000

CUSTOMERS

20 000

PRODUCTS

350

AIMO EMPLOYEES

700

SUPPLIERS

CORNERSTONES

delivery wholesale
cash&carry
direct sales

TARGET GROUPS

horeca
food services
food industry

Valio Aimo sustainability programme

What is it about?

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.



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

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 Valio 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

The Valio Aimo sustainability programme supplements Valio's programme adding the wholesale business perspective.



Efficient operation

- Food waste in the wholesale business
- CO₂ emissions from wholesale operations and transport
- Development of cooperation models



Responsible sourcing

- Traceable product information
- Risk management processes
 - ensuring due diligence
- Fair partnership and cooperation



Supporting the customer

- Sustainable products in the selection
- Sharing sustainability knowledge
- Customer-based cooperation to strengthen trust

Sustainably Valio Aimo

FOCUS AREA

Efficient operation

Responsible sourcing

Supporting the customer

IN SHORT

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

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

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

IN PRACTICE THIS MEANS

- We are committed to Valio's objective to achieve a carbon-neutral milk chain in Finland 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.

- We have adopted product and supplier approval to ensure our products and suppliers meet our food safety and sustainability criteria.
- We have relentless interest in the origin of food, preparation and the entire supply chain – we share our knowledge openly with our customers.

- In the autumn of 2025, we launched a function in My Aimo service that enables our 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 or marked with the Nordic Swan Ecolabel or the Heart Symbol.
- We are currently producing a report to be included in My Aimo service helping our customers to find information on delivered quantities in kilogrammes as well as monthly and yearly summaries of transport emissions.

**What have we
done so far?**

Efficient operation

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

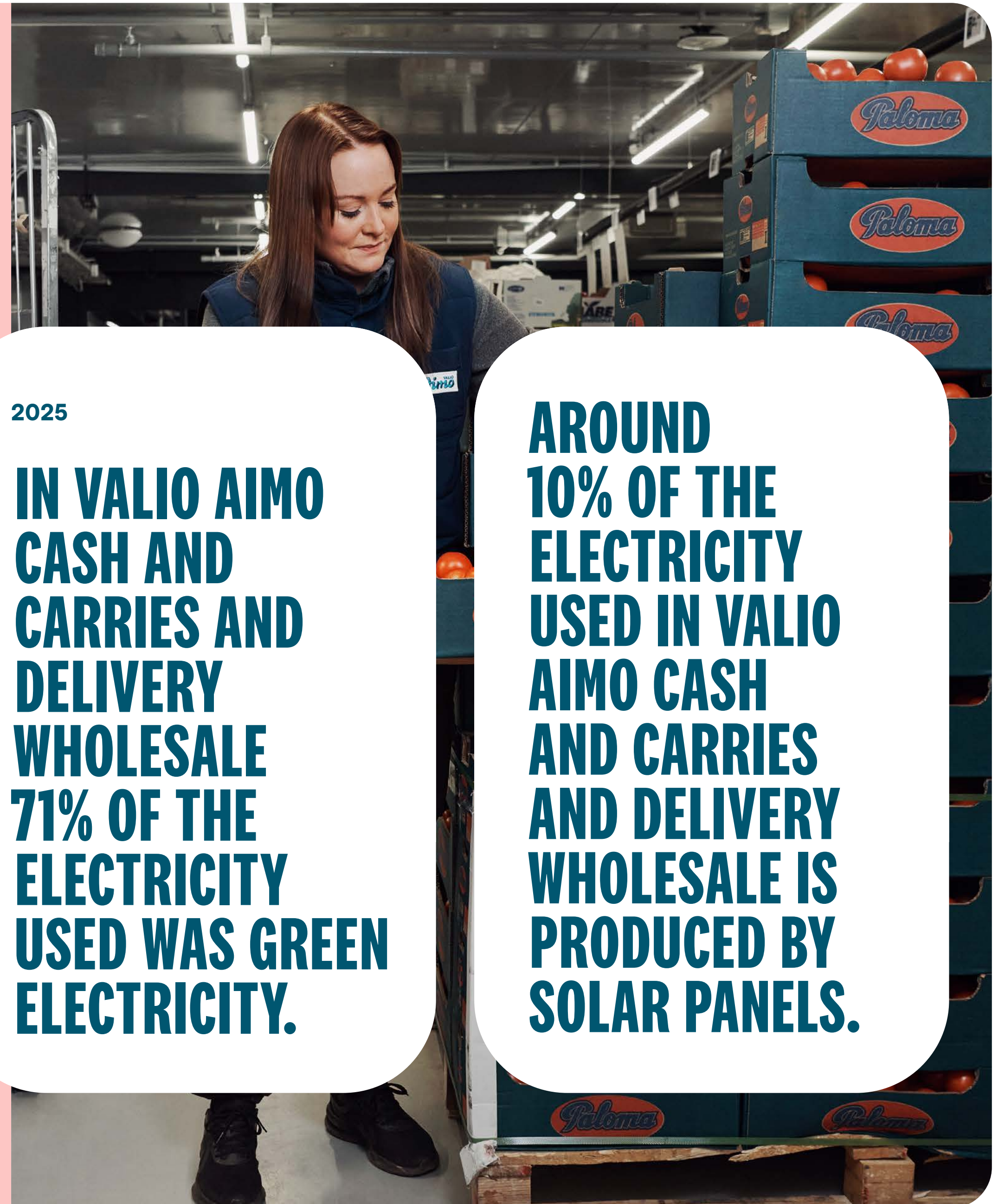
**IN SPRING 2026,
WE JOINED THE
ENERGY EFFICIENCY
AGREEMENT FOR
ITS NEW PERIOD.**

We set an energy-saving target
(measured in MWh) for 2026–2035
with an intermediate target for 2030.

2025

**IN VALIO AIMO
CASH AND
CARRIES AND
DELIVERY
WHOLESALE
71% OF THE
ELECTRICITY
USED WAS GREEN
ELECTRICITY.**

**AROUND
10% OF THE
ELECTRICITY
USED IN VALIO
AIMO CASH
AND CARRIES
AND DELIVERY
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?

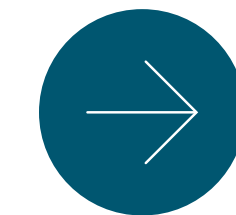
SUPPLY CHAIN DUE DILIGENCE GUIDES US

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

We prepared a description and guidelines for supply chain risk management.

WE ADOPTED A PRODUCT AND SUPPLIER APPROVAL PROCESS

to ensure our products and suppliers meet our food safety and sustainability criteria.



The process is based on a classification where we consider risks related to food safety and sustainability. The classification determines our requirements for supplier and product approval.



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.

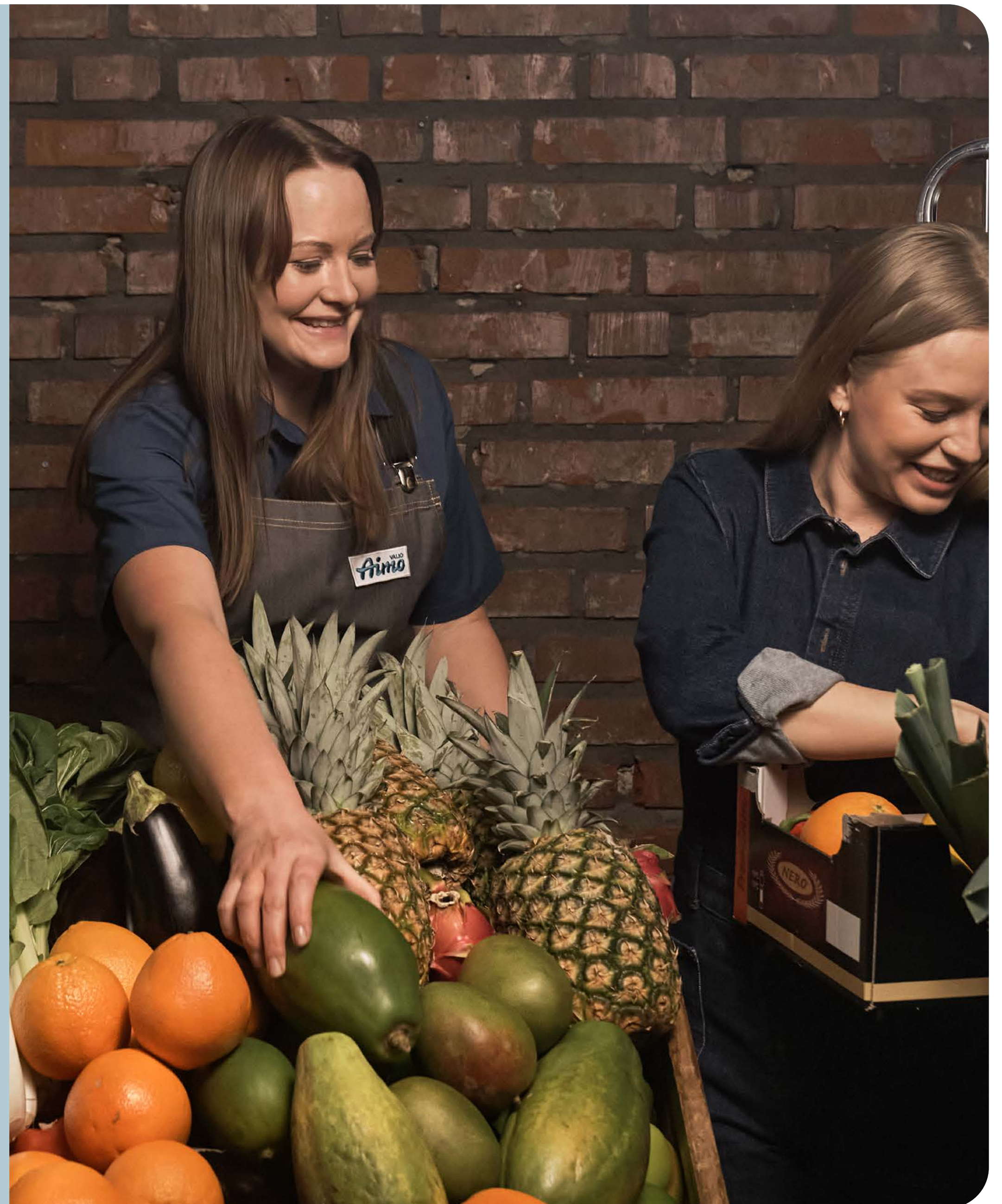
What have we done so far?

In the beginning of summer 2025, we published a carbon footprint section in My Aimo service. It offers our customers an opportunity to assess the climate impact of their food purchases. In autumn, we supplemented the service with information regarding the degree of domestic origin of products as well as the share of products that are organic or marked with the Nordic Swan Ecolabel or the Heart Symbol. Our next task – a report regarding transport emissions – is already under way.

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



The domestic origin of products now in My Aimo

We responded to our customers' wishes and enriched the purchasing reports in My Aimo: the report now shows also the degree of domestic origin of products in purchases as well as the share of products with different certifications.

In addition to the degree of domestic origin of products, the service also provides information on the share of products with different certifications. The Product label column in the purchase report shows the most common certificates such as those for organic products, Heart symbol, Produced in Finland label, the Nordic Swan Ecolabel and Fair Trade as well as labels indicating responsible fishing.

THE INFORMATION ABOUT THE ORIGIN OF A PRODUCT CAN BE UTILISED IN MANY WAYS FROM DEVELOPMENT OF OPERATIONS AND SUSTAINABILITY WORK ALL THE WAY THROUGH TO MARKETING.

Targets, actions and progress

Focus area	Aimo target and higher level target	Actions	Status 6/2026	Progress
Efficient operation	To halve food waste by 2030	<ul style="list-style-type: none"> Optimising the order-delivery process 	0,47 %	●
	CO ₂ emissions of wholesale operations to zero by 2030 (electricity and district heating)	<ul style="list-style-type: none"> Actions for achieving Valio's objective of carbon-neutral milk chain in Finland by 2035. Plans for transitioning to green electricity and district heating. 	Green electricity 71 % of total energy use	●
	Packaging principles and setting targets	<ul style="list-style-type: none"> PPWR and refining the procedures that follow it in 2026 	To be determined in 2026	●
Responsible sourcing	Traceable product information	<ul style="list-style-type: none"> Adopting a product and supplier approval process 	Launched in spring 2026	●
	Risk management processes	<ul style="list-style-type: none"> Expanding the implementation of the risk management tool to identify and manage risks 	During 2026	●
	Risk management processes	<ul style="list-style-type: none"> Expanding and updating of raw material guidelines 	During 2026	●
Supporting the customer	Sustainably produced options in the selection	<ul style="list-style-type: none"> Increasing the number of sustainable products in the selection 	Completed during 2026	●
	Sharing sustainability knowledge	<ul style="list-style-type: none"> Degree of domestic origin of products as well as the share of products that are organic or marked with the Nordic Swan Ecolabel or the Heart Symbol marked in customer reports 	Q3/2025	●
	Sharing sustainability knowledge	<ul style="list-style-type: none"> Summary of transport emissions in customer reports 	Q3/2026	●

How we will proceed

- We launched the carbon footprint information of food purchases in My Aimo service.
- We created 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 or marked with the Nordic Swan Ecolabel or the Heart Symbol.
- **We created a due diligence process:**
 - recognising product risks
 - defining and implementing supplier and product criteria.
- **We prepared 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

- We adopted a product and supplier approval process and using risk classifications we determined practices needed for approval.
- We are deepening the understanding of our supply chain and **supplier cooperation.**
- We are expanding the implementation of the tailored **risk management tool** to identify and manage potential risks in our sourcing.
- We are currently producing a report to be included in My Aimo service helping our customers to find information on delivered quantities in kilogrammes as well as monthly and yearly **summaries of transport emissions.**

2026

- We are getting ready to adapt to the **PPWR** (EU Packaging and Packaging Waste Regulation) requirements.
- We are deepening **customer cooperation** and responding to **sustainability needs.**
- We are **continuing work according to the due diligence process:** we will assess the need to update the guidelines for high-risk raw materials and product groups.
- **We are boosting our own operations** with carefully selected measures:
 - we are putting effort into energy-efficiency in our wholesale
 - we are developing prevention of food waste in our sourcing.

2027

VALIO
Aimo
The recipe for success



2026