

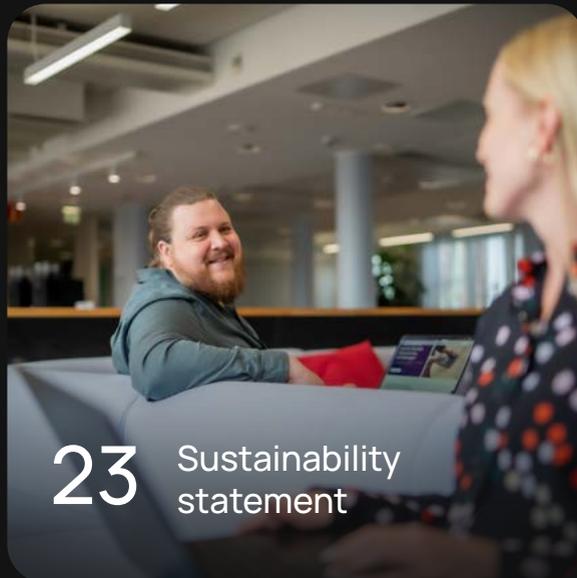
digia

Board of Directors'
Report and financial
statements

2025



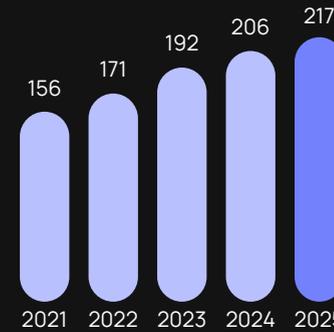
Digia's Board of Directors' Report and Financial statements for 2025 also include the Corporate governance statement as well as Sustainability statement.



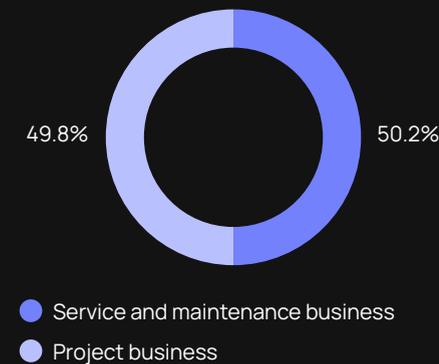
We build intelligent business

Digia is a trusted European partner in intelligent business. As a consulting, software and service company, we help our customers to create, maintain and develop intelligent business.

Development of net sales
EUR million



Business model



Net sales

217
EUR million

Operating profit (EBITA)

21.3
EUR million

Professionals, approximately

1,600

Board of Directors' Report

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Board of Director's Report 2025

Digia in brief

Digia is a trusted European partner in intelligent business. As a consulting, software and services company, we help our customers to create, maintain and develop intelligent business. We bring the benefits of AI to our customers' everyday processes, products, and services throughout their lifecycles. Our offering includes services and products from consulting to data, AI, integrated systems and continuous 24/7 service delivery.

Digia's software and service business is heavily dependent on its experts. Our employees, around 1,600 experts, are the key to our success. We aim to be an attractive employer in the technology sector – a goal-oriented employer that supports personnel wellbeing and competence development.

2025 was the third and final year of our "Unlock Your Intelligence" strategy. Our strategy is based on delivery capabilities that are valued by customers and our organization's ability to engage in continuous renewal. Our financial objectives for the strategy period 2023–2025 were annual growth of over 10 percent in net sales, including both organic and inorganic growth, and operating profit (EBITA) of more than 12 percent of net sales at the end of the strategy period. We were also aiming for our international operations to account for more than 15 percent of net sales by its end. As the strategy period drew to a close, we had achieved average annual growth of 8.3 percent and operating profit (EBITA) of 14.1 percent. International operations accounted for 20.3 percent of our net sales at period end.

In spite of the challenging market situation caused by the uncertain business environment in 2025, we continued to grow profitably for the tenth year in a row. Continuous services and our own well-established software products brought stability and scalability during the past year. In addition, growth was generated particularly by Climber Sweden, modern software development, Digia Hub subcontractor network, and Microsoft product solutions. The use of artificial intelligence in projects and our own operations took off during the fiscal year. Furthermore, Savangard, which has been consolidated in the Group's financial figures since June, showed strong growth.

Group structure

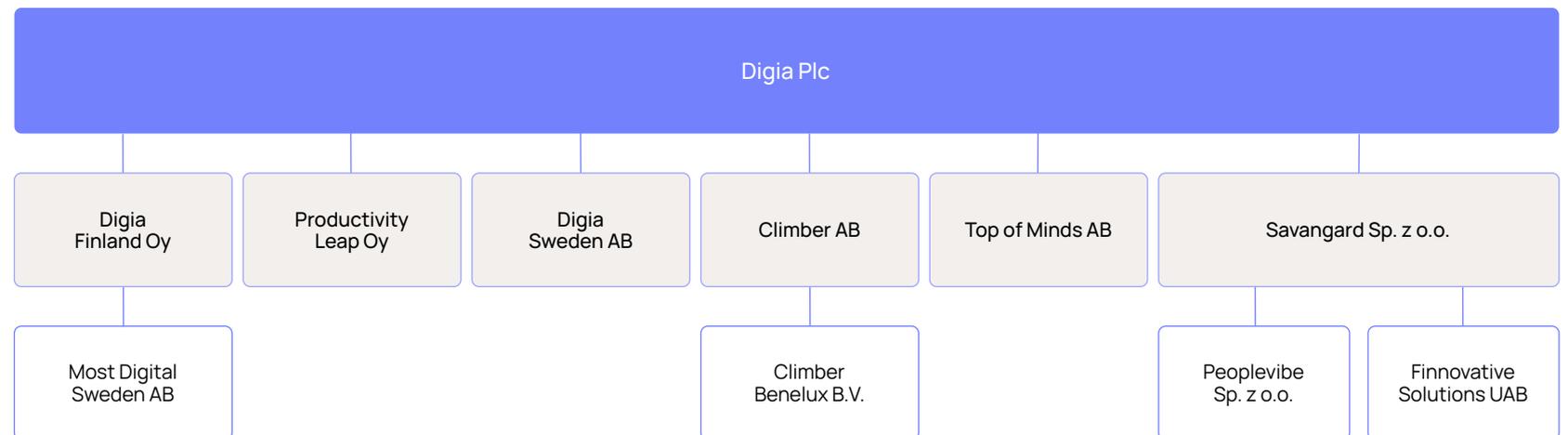
Digia operates in ten locations in Finland. Abroad, we operate in Stockholm and Malmö in Sweden, in Hengelo in the Netherlands, and in Warsaw, Częstochowa and Poznań in Poland. Our headquarters are located in Helsinki. On 31 December 2025, the Digia Group included the parent company Digia Plc and the following subsidiaries:

- Digia Finland Oy and its subsidiary Most Digital Sweden AB
- Productivity Leap Oy
- Digia Sweden AB
- Climber AB and its subsidiary Climber Benelux B.V.
- Top of Minds AB
- Savangard Sp. z o.o. and its subsidiaries Peoplevibe Sp. z o.o. and Finnovative Solutions UAB

All subsidiaries are wholly owned by Digia.

In order to streamline the Group structure, Digia started the merger process of its subsidiaries in Sweden on February 18, 2025, merging Climber International AB into Climber Holding AB, and Climber Holding AB into Climber AB on July 1, 2025. Climber Finland Oy was merged into Digia Finland Oy on July 1, 2025.

On June 3, 2025, Digia acquired the entire share capital of Savangard in Poland and added Savangard Sp. z o.o. and its subsidiary Peoplevibe Sp. z o.o. to the Group structure, along with the Lithuanian company Finnovative Solutions UAB which is classified as held for sale.



Strategy and business development

2025 was the final year of Digia's strategy period 2023–2025. Our "Unlock Your Intelligence" strategy has aimed for sustainable profitable growth. We have implemented this by providing our customers with intelligent solutions as a genuine business partner. Toward the end of the strategy period, demand for AI solutions in particular has created significant growth opportunities for Digia.

Our objectives for the 2023–2025 strategy period were:

Financial objectives:

Net sales growth: more than 10 percent annually, including organic and inorganic growth.

Operating profit (EBITA): more than 12 percent of net sales at the end of the strategy period.

Expansion of our international business: our aim is that it will account for more than 15 percent of net sales by the end of the strategy period.

Sustainability objectives:

Environment – carbon neutrality: CO₂ emissions -60% ¹⁾

People – healthy, diverse and skilled personnel: eNPS +35% ²⁾

Trusted partner – a visionary, reliable and secure partner: NPS +25% ²⁾

¹⁾ CO₂ - the comparison year for emissions calculations is 2019, the target value is for the end of 2025

²⁾ eNPS (employee net promoter score) and NPS (customer net promoter score) - the comparison year is 2022, the target value is for the end of 2025

Digia's strategy growth paths:

1. Expanding our customer relationships into deeper partnerships, harnessing all of Digia's diverse offering and expertise.
2. Extensive solution packages: Extensive and demanding solution packages in which we utilize all of Digia's extensive offering, from project deliveries to outsourcing.
3. Acquisitions: Enriching our offering and venturing into new markets and customer relationships.

4. International operations: Expanding our target market and customer relationships.

Strategy implementation in 2025

Digia's objective for the strategy period was to generate sustainable growth both organically and through acquisitions. To achieve this, we developed our offering and expanded internationally in 2025.

We have sought to expand our customer relationships into deeper partnerships, harnessing all of Digia's diverse offering and expertise. In 2025, we made agreements to extend our cooperation with organizations such as HSL, Valtori, and Business Finland, while expanding our partnerships to new areas. The Whitelane Research study published early in the year recognized Digia's ability to serve its customers in large-scale projects, ranking Digia as one of the best application service providers in Finland based on customer satisfaction.

We launched a next-generation service center, Digia Business Operations Center, which monitors our customers' business processes and ensures their functionality around the clock. This service package is based on Digia Service Center, a continuous service that the company has been developing for over 10 years. We also launched the productized Digia API Factory service model, in which we harness AI to handle the modernization of our customers' integration architecture.

We executed our strategy in June by acquiring the Savangard Group in Poland. This acquisition expanded our operations into a new market and supported our international growth targets. With the acquisition of Savangard, Digia is building a leading integration business in Northern Europe, an Intelligent Integration Powerhouse that brings together 420 integration experts and almost 300 AI and data professionals in Finland, Poland, and Sweden. International operations accounted for 20.3 percent of net sales at the end of the fiscal year.

Our average annual net sales growth during the strategy period amounted to 8.3 percent, including both organic and inorganic growth. Operating profit (EBITA) was 14.1 percent at the end of the strategy period. The Group achieved strong operating profit at the end of the strategy period thanks to both the timely implementation of efficiency measures and the suitability of Digia's offering for our customers' current requirements.

Our responsible way of working has been integral to our strategy. In 2025, our carbon footprint decreased by 64 percent from the comparable figure for 2019 (target -60%). In terms of trust in customer partnerships, we clearly achieved our objectives for the strategy period. Our customer Net Promoter Score (NPS) improved by 34 percent compared to 2022 (target +25%).

Due to the challenging market situation, we implemented various efficiency-boosting decisions during 2025, which contributed to a downward trend in the employee Net Promoter Score (eNPS). The result is down 80 percent compared to 2022 (target: +35%). In spite of the decline, eNPS was still positive. The other main indicator for our employee experience, the engagement index, remained at the same level as in 2024.

Key results and proposal for the distribution of profit 2025:

- Net sales: EUR 217.0 (205.7) million, up 7.1 percent
- Operating profit (EBITA): EUR 21.3 (21.2) million, change 0.8 percent
- EBITA margin: 9.8 (10.3) percent of net sales
- Earnings per share: EUR 0.49 (0.50)
- Board of Directors' proposal for the distribution of profit to the Annual General Meeting: The Board of Directors will propose to the Annual General Meeting that a dividend of EUR 0.19 (0.18) per share be paid.

Key figures

Unless otherwise stated, the comparison figures provided in parentheses always refer to the corresponding period of the previous year.

EUR 1,000	2025	2024	2023
Extent of business			
Net sales	217,028	205,672	192,087
– net sales growth, %	5.5%	7.1%	12.5%
Gross capital expenditure ¹⁾	576	289	149
– % of net sales	0.3%	0.1%	0.1%
Number of personnel, 31 Dec	1,592	1,576	1,527
Average number of personnel	1,603	1,553	1,465
Profitability			
Operating profit plus purchase price allocation amortization and costs (EBITA),	21,337	21,161	16,727
– % of net sales ²⁾	9.8%	10.3%	8.7%
Operating profit (EBIT),	18,127	18,208	13,835
– % of net sales	8.4%	8.9%	7.2%
Net profit,	12,845	13,291	9,872
– % of net sales	5.9%	6.5%	5.1%
Return on equity, %	14.5%	16.7%	13.5%
Return on investment, %	14.4%	16.6%	12.9%
Financing and financial standing			
Interest-bearing net liabilities,	23,721	11,642	24,771
Net gearing, %	25.4%	13.9%	32.8%
Equity ratio, %	48.7%	52.9%	46.7%
Cash flow from operations,	14,703	25,049	16,973
Dividends (paid),	4,766	4,501	4,515
Earnings per share (EPS), EUR, undiluted ³⁾	0.49	0.50	0.37
Earnings per share (EPS), EUR, diluted ³⁾	0.48	0.50	0.37

EUR 1,000	2025	2024	2023
Equity/share, EUR ⁴⁾	3.48	3.12	2.81
Equity/share, EUR	3.47	3.12	2.83
Dividend per share (2025 proposal), EUR	0.19	0.18	0.17
Dividend payout ratio	38.8%	36.0%	45.9%
Effective dividend yield	2.9%	2.7%	3.1%
Price/earnings (P/E)	13.55	13.32	14.59
Lowest share price	5.82	5.04	4.74
Highest share price	8.00	6.96	6.66
Average share price	6.39	5.91	5.96
Market capitalization, EUR 1,000	178,110	178,646	144,848
Trading volume, shares	3,153,741	1,405,353	1,830,983
Trading volume, %	11.8%	5.2%	6.8%

¹⁾ Gross capital expenditure includes gross investments in tangible and intangible assets.

²⁾ Foreign exchange gains and losses from operations are included in the corresponding items above EBIT. Purchase price allocation amortization includes the amortization on the transaction prices allocated to customer contracts and other intangible assets in business combinations.

³⁾ The dilution-adjusted key figures account for the effect of the share-based incentive scheme for management.

⁴⁾ Shareholders' equity divided by the undiluted number of shares on the closing date.

As alternative performance measures, the Group reports operating profit before purchase price allocation amortization and costs (EBITA), operating profit (EBIT), return on equity, return on investment, net gearing and equity ratio, which are not defined in IFRS. The company presents the alternative performance measures to describe the financial situation and development of business operations, as it considers this information necessary for investors. Formulas for the key figures are presented in Note 8.1 and reconciliations in Note 8.2.

Profit guidance for 2026

Digia's profit guidance for 2026: Digia's net sales will grow (EUR 217.0 million in 2025) and its operating profit (EBITA) will either remain on a par with or increase compared to 2025 (EUR 21.3 million in 2025).

Markets, business environment, and Digia's market position

Digia's main market is Finland and we provide solutions in 20 countries. In addition to Finland, Digia operates in Sweden, Poland, and the Netherlands.

Digia believes that the market for IT services will grow in the long term, even though both demand and project startups are cautious in the medium term. The digitalization megatrend remains strong, increasing productivity in both the public and private sectors and opening up new opportunities. The ongoing revolution in digitalization is the full-scale harnessing of artificial intelligence.

We see the following trends in the market:

- From individual solutions, we are moving further toward integrated packages. Operational continuity, which is critical for organizations and business, emphasizes the interoperability, reliability, security, and lifecycles of system entities.
- Artificial intelligence and automation are being embedded into every service and process as well as the daily lives of people. Business platforms must enable the construction of autonomous business processes.
- Intelligent business is built on reliable data and its availability, which increases demand for integration and API solutions.
- Expectations regarding the user-friendliness of services are rising. An intelligent user experience and security are vitally important.
- Competition for top talent is heating up, especially in the fields of artificial intelligence, data, and analytics. Attractiveness as an employer and leveraging talent networks create a competitive advantage.

Our competitiveness is based on Digia's core strengths: expertise, deep customer relationships, and a resilient business model, an extensive offering and comprehensive solutions throughout the lifecycle, and a strong financial position. Digia's extensive offering – from individual service areas to broader customer solutions – brings stability and balances out the effects of any market fluctuations in our business. Our Business Operations Center service package is at our customers' disposal 24/7.

Acquisitions and business combinations

On June 3, 2025, Digia acquired the entire share capital of Savangard Sp. z o.o. The Savangard Group consists of Savangard Sp. z o.o. and its wholly owned subsidiaries Peplevibe Sp. z o.o. and Finnovative Solutions UAB.

Founded in 2002, Savangard is a profitably growing Polish group that provides its customers with high-quality integration, API, and software development services. Savangard's customers are mainly in the financial, energy, industrial, and public sectors.

Peplevibe Sp. z o.o. is an expert network that specializes in providing top-quality and cost-effective expertise. Peplevibe's experts expands Digia Hub's service offering.

Finnovative Solutions UAB is classified as held for sale.

Savangard's figures have been consolidated into the Digia Group as from June 3, 2025.

The impact of acquisitions on Digia's figures is reported in the table section.

Financial review 2025

Net sales

Digia's net sales for the January–December period totaled EUR 217.0 (205.7) million, representing a year-on-year increase of 5.5 percent. Organic growth in net sales amounted to 1.5 percent. Finland accounted for EUR 180.9 (181.5) million of net sales and other countries for EUR 36.1 (24.2) million. No single customer accounted for more than 10 percent of consolidated net sales.

The net sales of the service and maintenance business totaled EUR 109.0 (102.5) million, or 50.2 (49.9) percent of total net sales. The net sales of the project business totaled EUR 108.1 (103.1) million and accounted for 49.8 (50.1) percent of total net sales. Net sales from the product business amounted to EUR 24.1 (23.8) million, representing 11.1 (11.6) percent of total net sales. The product business comprises Digia's own licenses, the license sales of its partners, and license maintenance.

Net sales were boosted particularly by Climber Sweden, modern software development, Microsoft Business Central and Microsoft Customer Apps & Power Platform solutions, Digia Hub, and Productivity Leap.

Profit performance and profitability

Digia's operating profit (EBITA) for January–December was EUR 21.3 (21.2) million with an EBITA margin (EBITA %) of 9.8 (10.3) percent. During the fiscal year, EUR 0.5 (1.6) million in expenses related to changes in the fair value of additional purchase prices were recognized in other operating expenses.

Earnings before taxes were EUR 16.4 (16.9) million, with earnings after taxes totaling EUR 12.8 (13.3) million. Earnings per share were EUR 0.49 (0.50). Net financial expenses amounted to EUR -1.7 (-1.3) million.

Financing, cash flow, and expenditure

At the end of the fiscal year on December 31, 2025, Digia's balance sheet total stood at EUR 197.0 (163.5) million. Balance sheet growth was largely due to the Savangard acquisition. The equity ratio was 48.7 (52.9) percent and net gearing was 25.4 (13.9) percent.

At the end of the fiscal year on December 31, 2025, Digia had EUR 47.9 (29.9) million in interest-bearing liabilities. Interest-bearing liabilities consisted of EUR 32.5 million in long-term and EUR 9.5 million in short-term loans from financial institutions, and EUR 5.9 million in lease liabilities.

Cash flow from operations totaled EUR 14.7 (25.0) million in the 2025 fiscal year. Cash flow from investments came to EUR -16.0 (-5.4) million. Acquisitions of subsidiaries and related expenses are included in cash flow from investments. Cash flow from financing was EUR 7.6 (-13.6) million.

Total investments in tangible assets amounted to EUR 0.3 (0.3) million during the 2025 fiscal year. The return on investment (ROI) was 14.4 (16.6) percent, and return on equity (ROE) was 14.5 (16.7) percent.

Research and development

Digia constantly invests in enhancing its long-term competitiveness. In the 2025 fiscal year, research and development expenses totaled EUR 3.7 (3.8) million, which represented 1.7 (1.9) percent of net sales.

All research and development expenses have been recognized in the result. R&D mainly focused on the development of the Digia Envision ERP solution as well as financial and logistics ERP systems. In addition, we continued to develop the Business Operations Center and Business Automation Service.

More information about Digia's services and solutions can be found on the company's website: digia.com/en/services.

Human resources and administration

At the end of the period, the total number of Group personnel was 1,592 (1,576), representing an increase of 16 employees or 1.0 percent since the end of the 2024 fiscal period. The average number of employees was 1,603 (1,553), an increase of 50 employees, or 3.2 percent, on the 2024 average.

Digia personnel by countries:

	31 Dec 2025	31 Dec 2024	Change, no. of employees
Finland	1,409	1,444	-35
Sweden	120	122	-2
Poland	53	0	53
Netherlands	10	10	0
Total	1,592	1,576	16

Share capital and shares

On 31 December 2025, the number of Digia Plc shares totalled 26,823,723 and the company had a total of 8,281 shareholders. Foreign shareholders accounted for 0.5 percent of all Digia Plc shareholders and they held 0.9 percent of all shares and votes. Nominee-registered shareholders accounted for 0.8 percent of all Digia Plc shareholders and 2.5 percent of shares and votes.

The weighted average number of shares during the accounting period, adjusted for share issues, was 26,477,330. The diluted weighted average number of shares during the period was 26,940,710. The number of outstanding shares at the end of the review period was 26,477,330.

Ten largest shareholders on 31 December 2025

Shareholder	Percentage of shares and votes
Ingman Development Oy Ab	29.5%
Etola Oy	14.9%
Ilmarinen Mutual Pension Insurance Company	9.9%
Varma Mutual Pension Insurance Company	4.6%
Nordea Bank ABP	1.0%
Varelius Juha Pekka	0.8%
EAM Digia Holding Oy *	0.8%
Kohonen Jorma Tapani	0.8%
Mandatum Life Insurance Company	0.7%
Levoranta Timo Antti	0.6%

* EAM Digia Holding Oy's shares are included in Digia's treasury shares.

Shareholding by number of shares held on 31 December 2025

Number of shares	Percentage of shareholders	Percentage of shares and votes
1-100	35.5%	0.5%
101-500	35.8%	2.9%
501-1,000	13.4%	3.1%
1,001-5,000	12.4%	8.0%
5,001-10,000	1.1%	2.6%
10,001-50,000	1.3%	8.6%
50,001-100,000	0.2%	4.7%
100,001-500,000	0.2%	10.7%
500,001-	0.1%	58.9%
	100%	100%

Shareholding by sector on 31 December 2025

	Percentage of shareholders	Percentage of shares and votes
Companies	3.0%	49.1%
Households	95.9%	28.1%
Public-sector organisations	0.1%	14.6%
Financial and insurance institutions	0.3%	7.0%
Non-profit associations	0.2%	0.2%
Foreign holding	0.5%	1.0%
	100%	100%

Digia Plc held a total of 129,604 treasury shares at the end of 31 December 2025.

At the end of the period, a total of 216,789 company shares, previously funded by Digia for use in the incentive system for key personnel and owned by EAM Digia Holding Oy, remained undistributed. The shares held by the company and EAM Digia Holding Oy amounted to around 1.3 percent of the share capital.

Up-to-date information about the company's major shareholders and the distribution of their shareholdings can be found on Digia's website: digia.com/en/investors/shareholders.

Share-based payments

Share-based bonuses

In the 2025 fiscal year, Digia had a long-term share-based incentive scheme for senior executives. The earning period in the incentive scheme is 2023-2025.

The scheme's target group consists of the CEO and the company's senior executives. The scheme may also cover other individual key personnel. The scheme is designed to align the goals of the company's shareholders and management in order to increase the company's value, and to commit executive management to the company and its long-term objectives. It offers participants the chance to earn company shares if the targets set by the Board of Directors for the three-year bonus period are met.

These targets are based on the company's net sales, cumulative earnings per share (EPS) for 2023-2025, and sustainability objective. The earnings period for indicators is three years (2023-2025), and the targets for all indicators have been set for the final date of the earnings period. During the bonus period, the company's CEO and other scheme participants are entitled to a bonus equivalent to a maximum of 480,000 new Digia Plc shares. If the terms are met, the bonuses for all indicators based on the new scheme will be paid at the end of the reward period in spring 2026. All bonuses under this scheme will be paid as a combination of shares and cash. The cash component of the bonus will primarily be used to cover taxes and other comparable costs arising from the scheme.

As a rule, the bonus will not be paid if a member resigns or if a member's employment or post is terminated prior to the bonus payment date specified in the incentive scheme. Under certain conditions, the Board may, at its discretion, decide on possible bonuses in accordance with the pro-rata principle.

EUR -0.5 million in expenses were incurred by the incentive scheme during the 2025 fiscal year. Incentive scheme expenses of EUR 0.6 million were recognized in 2024 and EUR 0.4 million in 2023.

Digia has an agreement with Evli Awards Management Ltd for the coordination of the company's share-based incentive scheme, the associated share management, and the payment of incentives to individuals in accordance with the terms and conditions of the scheme.

Management ownership

According to the list of shareholders on 31 December 2025, Digia's Board of Directors and CEO owned shares in the company as follows (includes the holdings of related-parties and related-party organisations):

	No. of shares
Robert Ingman, Chair of the Board	7,950,000
Santtu Elsinen, Vice Chair of the Board	0
Sari Leppänen	0
Henry Nieminen	1,543
Outi Taivainen	872
Timo Levoranta, President and CEO	154,238

At year-end, the CEO and members of the Board of Directors held a total of 8,106,653 of the company's shares, representing 30.2 percent of all shares and votes.

Trading in shares during the fiscal year

Digia Plc's share is listed on Nasdaq Helsinki Ltd in the Technology sector. The company's short name is DIGIA.

Summary of trading on Nasdaq Helsinki, 1 Jan – 31 Dec 2025.

January–December 2025	Trading volume, shares	Total value, EUR	High, EUR	Low, EUR	Trade-weighted average price, EUR	Latest, EUR
DIGIA	3,153,741	20,174,336	8.00	5.82	6.39	6.64

	31 Dec 2025	31 Dec 2024
Market capitalization, EUR	178,109,521	178,645,995
Shareholders	8,281	7,856

Flagging notifications

In the 2025 fiscal year, Digia did not receive any flagging notifications as defined in Chapter 9, Section 10 of the Securities Markets Act.

Corporate governance

Annual General Meeting 2025

Digia Plc's Annual General Meeting (AGM), held on March 27, 2025, adopted the company's annual accounts, including the consolidated annual accounts for January 1–December 31, 2024, and discharged the members of the Board and the President and CEO from liability.

Dividends

In accordance with the proposal of the Board of Directors, the Annual General Meeting decided that a dividend of EUR 0.18 per share be paid according to the confirmed balance sheet for the fiscal year ending December 31, 2024. Shareholders listed in the shareholders' register maintained by Euroclear Finland Oy on the dividend reconciliation date, March 31, 2025, will be eligible for the payment of dividend. Dividends will be paid on April 7, 2025.

Remuneration Report for Governing Bodies

The Annual General Meeting decided to adopt the Remuneration Report for Governing Bodies as presented.

Composition of the Board of Directors

The AGM decided to elect six members to the Board. Martti Ala-Härkönen, Santtu Elsinen, Robert Ingman, Sari Leppänen, Henry Nieminen, and Outi Taivainen were re-elected as Board members. At its organizational meeting after the AGM, the Board of Directors elected Robert Ingman as Chair and Martti Ala-Härkönen as Vice Chair of the Board.

Board members' emoluments

The Annual General Meeting decided on the payment of monthly remunerations of EUR 3,500 to Board members, EUR 4,500 to the Vice Chair, and EUR 6,000 to the Chair for their work on the Board for the duration of the term expiring at the end of the 2026 Annual General Meeting.

In addition, fees of EUR 1000 to the Chair and EUR 500 to other members are paid per each Board and Board Committee meeting.

In addition to the aforementioned remuneration, it was decided that Board members should be reimbursed for ordinary and reasonable expenses resulting from Board work against an invoice.

Auditor's fees

The AGM decided that the company's auditor will be paid according to the auditor's reasonable invoice approved by the company.

Sustainability reporting auditor

At the recommendation of the Board's Audit Committee, the Annual General Meeting decided that sustainability auditor Ernst & Young Oy be appointed to carry out sustainability reporting assurance for the term ending at the conclusion of the 2026 Annual General Meeting. Ernst & Young Oy has announced that the sustainability reporting auditor with principal responsibility will be Terhi Mäkinen, Authorized Public Accountant, Authorized Sustainability Auditor.

Sustainability reporting auditor's fee

The Annual General Meeting decided that the sustainability reporting auditor will be paid according to the auditor's reasonable invoice approved by the company.

Authorizing the Board of Directors to decide on buying back own shares and/or accepting them as collateral

The Annual General Meeting authorized the Board to decide on the acquisition and/or pledging of treasury shares with the following terms and conditions:

- A maximum total of 2,000,000 shares may be bought back and/or pledged in one or more installments. The proposed number is under 10 percent of the company's total number of shares.
- Only unrestricted equity may be used to buy back treasury shares.
- The Board will decide on how these shares are to be acquired. Treasury shares may be bought back in disproportion to shareholders' holdings (directed acquisition). This authorization also includes the acquisition of shares through public trading on Nasdaq OMX Helsinki in accordance with the rules and instructions of Nasdaq OMX Helsinki and Euroclear Finland Ltd, or through offers made to shareholders.
- Shares may be acquired in order to improve the company's capital structure, to fund or complete acquisitions or other business transactions, to offer share-based incentive schemes, to sell on, or to be annulled.
- The shares must be acquired at the market price in public trading. The minimum price of the shares to be acquired shall be the lowest quotation in public trading while the authorization is in force and, correspondingly, the maximum price shall be the highest quotation in public trading while the authorization is in force.
- The Board of Directors is otherwise authorized to decide on all terms relating to share buyback.

This authorization will supersede the authorization granted by the AGM of March 20, 2024 and is valid for 18 months, that is, until September 27, 2026.

Authorizing the Board of Directors to decide on a share issue and granting of special rights

The AGM authorized the Board to decide on an ordinary or bonus issue of shares and the granting of special rights (as defined in Section 1, Chapter 10

of the Limited Liability Companies Act) in one or more installments, with the following conditions:

- This issue may total a maximum of 2,000,000 shares. The proposed number is under 10 percent of the company's total number of shares. The authorization applies to both new shares and treasury shares held by the company.
- The authorization may be used to fund or complete acquisitions or other business transactions, for offering share-based incentive schemes, to develop the company's capital structure, or for other purposes decided by the Board.
- It is proposed that this authorization should include the right for the Board to decide on all terms related to the share issue or special rights, including the subscription price, payment of the subscription price in cash or (partly or wholly) in capital contributed in kind or its being written off against the subscriber's receivables, and its recognition in the company's balance sheet.

This authorization will supersede the authorization granted by the AGM of March 20, 2024 and is valid for 18 months, that is, until September 27, 2026.

More information about the AGM's decisions is available at digia.com/en/investors/governance/annual-general-meeting/agm-2025.

Board of Directors and auditor

Digia Plc's Annual General Meeting (AGM) of 27 March 2025 re-elected Martti Ala-Härkönen, Santtu Elsinen, Robert Ingman, Sari Leppänen, Henry Nieminen and Outi Taivainen as members of the Board. At its organisational meeting after the AGM, the Board of Directors elected Robert Ingman as Chair and Martti Ala-Härkönen as Vice Chair of the Board.

Ernst & Young Oy, Authorized Public Accountants, are Digia's auditors, with Authorized Public Accountant Terhi Mäkinen as the chief auditor.

Committees of the Board of Directors

During the 2025 fiscal year, Digia's Board of Directors had three (3) committees: the Audit Committee, the Compensation Committee, and the Nomination Committee.

- The Audit Committee consisted of Martti Ala-Härkönen (Chair), Santtu Elsinen and Henry Nieminen.

- The Compensation Committee consisted of Outi Taivainen (Chair), Robert Ingman and Sari Leppänen.
- The Nomination Committee consisted of Santtu Elsinen (Chair), Robert Ingman and Martti Ala-Härkönen.

Changes in the composition of the Board of Directors

Digia's Board of Directors has consisted of five members since the resignation of Martti Ala-Härkönen (Vice Chair of the Board and Chair of the Audit Committee) on May 16, 2025, and will continue to do so until the end of its term. Digia's current Board members are Santtu Elsinen, Robert Ingman, Sari Leppänen, Henry Nieminen, and Outi Taivainen. The Board is chaired by Robert Ingman and vice-chaired by Santtu Elsinen.

After a reorganization of the Board, the composition of its committees is now as follows:

- Audit Committee: Santtu Elsinen (Chair), Sari Leppänen, and Henry Nieminen
- Compensation Committee: Outi Taivainen (Chair), Robert Ingman, and Sari Leppänen
- Nomination Committee: Santtu Elsinen (Chair), Robert Ingman, and Outi Taivainen

CEO and Management Team

Digia Plc's CEO is Timo Levoranta, who also serves as the Chair of the Management Team.

On 31 December 2025, Digia's Management Team consisted of:

- Timo Levoranta, President and CEO
- Pia Huhdanmäki, Senior Vice President, HR, Culture & Sustainability
- Juhana Juppo, Chief Technology Officer (CTO)
- Mika Kervinen, General Counsel
- Tuomo Niemi, Senior Vice President, Financial Platforms, and director, M&As and IT
- Tapani Ojaluoma, Senior Vice President, Business Platforms
- Sami Paihonen, Senior Vice President, Digital Solutions
- Pasi Ropponen, Senior Vice President, Sales and Marketing
- Kristiina Simola, Chief Financial Officer (CFO)
- Janne Tuominen, Senior Vice President, Managed Solutions

You can read more about Digia's Management Team on the company's website: digia.com/en/investors/governance/ceo-and-management.

Events after the balance sheet date

There have been no major events since the balance sheet date.

Risks and uncertainties

Digia's risks are classified as strategic, financial, operational, and sustainability risks. The Audit Committee of the Board of Directors is responsible for supervising the implementation of risk management and assessing its effectiveness. Monitoring focuses on risks of material significance to the company that are classified as high risk. Digia's Group Management Team is responsible for the appropriateness of risk management and overseeing operational activities. The owner of risk management is responsible for reporting on risks and their correct assessment. Digia's risk management process is supported by centralized risk management software.

Changes in the risk status are reported to the Audit Committee twice a year, and the Group Management Team monitors the risk status at its regular meetings. These reports cover the risk status, the impacts of significant risks and measures used to manage them, and the monitoring of objectives, including the specified indicators.

The company's strategic and financial risks relate to increasing competition through, for example, prices and contractual terms, and to potential significant changes in the company's operating environment and service areas. Geopolitics, general economic trends, higher interest rates, and changes in customers' operating environment and financial position may have an unfavorable impact on the company's business, financial position, and result through slower decision-making and the postponement or cancellation of IT investments.

Implementing the growth strategy places demands on both the organization and its management. The company's ability to recruit, maintain, and develop the correct competence – and also to correctly time the offering to meet demand – will play a vital role. In line with its strategy, Digia is also seeking growth through acquisitions. However, Digia cannot be certain of locating suitable companies for acquisition or of successfully integrating them.

Operational and cyclical risks largely involve short-term demand. If demand sees a sharp fall, price levels might also decline. Pricing models in the service business help to balance out business cycles. When costs increase, it is not certain how quickly and to what extent the rise in costs will be passed on to market prices.

Major customer projects – and fixed-price projects in particular – involve both business opportunities and risks. As customer projects increase in size, the risks associated with profitability management also grow, and there is a greater need to manage extensive contract and delivery packages. Large customer projects typically involve delivery-related sanctions. At the same time, the risks associated with accounts receivable are also rising.

Data security and protection risks comprise a significant risk area in the company's business operations. Organizations have more and more information that is critical to their operations. Threats to data security and protection have risen significantly in recent years. Data security and protection risks mainly concern technology and people. Significant risk factors also include risks posed by high-security projects and subcontracting chains. Due to the nature of its operations, the company is also the target of hostile influence. The company identifies, manages, and prevents both internal and external threats. The company implements a regular ISO 27001-certified risk management process based on best practices in handling data security and protection risks. Risks are identified and their impact and significance are analyzed. The risk level is reduced with appropriate measures where possible. Operational response and the handling of potential threats have been planned, rehearsed, and tested in practice. The company's employees are continuously trained, and data security and protection issues are actively communicated within the company and, if necessary, also to partners and customers. The company works in close cooperation with a variety of data security and protection authorities and networks. Physical security and personnel safety issues are managed using mechanisms similar to those employed in data security and data protection.

Sustainability risks consist of environmental, social, and governance risks. Environmental risks in office work are quite small. Global supply chains for IT equipment and services may be disrupted as a consequence of geopolitical and climate threats. The potential risks related to social responsibility that are monitored include experiences of overwork, occupational wellbeing,

discrimination, and unequal treatment. Potential human rights risks in the subcontracting chain have been analyzed and their probability is actively monitored. Human rights risks are also taken into account when selecting new subcontracting partners. Administrative risks primarily concern the company's legal and regulatory compliance, ethical operations as well as data security and protection.

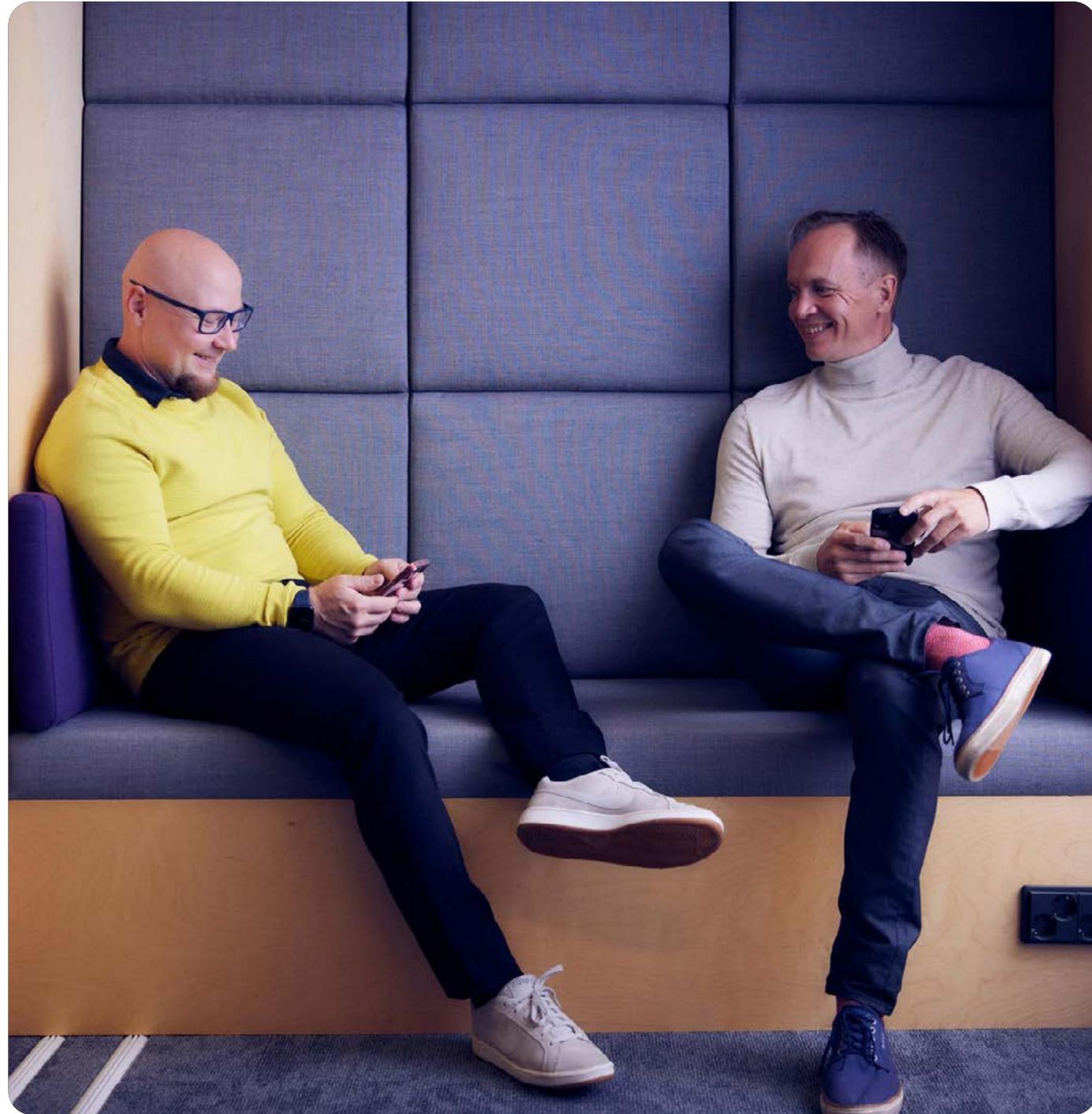
Increasing regulation may also adversely impact the development of Digia's net sales and cost level.

Board's dividend proposal

According to the balance sheet dated 31 December 2025, Digia Plc's distributable shareholders' equity was EUR 72,233,085.08, of which EUR 6,252,378.35 was profit for the fiscal year. At the Annual General Meeting (AGM), the Board of Directors will propose that a dividend of EUR 0.19 per share be paid according to the confirmed balance sheet for the fiscal year ending 31 December 2025. Shareholders listed in the shareholders' register maintained by Euroclear Finland Oy on the dividend reconciliation date, 26 March 2026, will be eligible for the payment of dividend. Dividends will be paid on 2 April 2026.

Corporate governance statement

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Corporate governance statement 2025

General

Digia Plc's (hereinafter "Digia") corporate governance system is based on the Companies Act, the Securities Markets Act, general corporate governance recommendations, the company's Articles of Association and its in-house rules and regulations on corporate governance. The company (and this Statement) adheres to the Governance Code for Listed Finnish Companies issued by the Finnish Securities Market Association, which entered into force on 1 January 2025. The Corporate Governance Code can be read on the Finnish Securities Market Association's website (cgfinland.fi).

Digia's corporate governance principles are integrity, accountability, fairness, and transparency. This means that:

- The company complies with applicable legislation and regulations.
- When organizing, planning, managing and running its business operations, the company abides by the applicable professional requirements that have been generally approved by its Board members, who demonstrate due care and responsibility in performing their duties.
- The company is prudent in the management of its capital and assets.
- The company's policy is to keep all parties in the market actively, openly and equitably informed of its businesses and operations.
- The company's management, administration and personnel are subject to the appropriate internal and external audits and supervision.

Shareholders' Meeting

Digia's highest decision-making body is the Shareholders' Meeting at which shareholders exercise their voting rights on company matters. The Annual General Meeting (AGM) is held once a year before the end of June on a date set by the Board of Directors. Each company share entitles the holder to one vote at a Shareholders' Meeting.

The Annual General Meeting should convene annually within three months of the date on which the fiscal year ends. An Extraordinary General Meeting must be held if the Board of Directors deems it necessary or if requested in

writing by a company auditor or shareholders holding a minimum of 10 per cent of the company's shares, for the purpose of discussing a specific issue.

The Finnish Companies Act and Digia's Articles of Association define the responsibilities and duties of the Shareholders' Meeting. Extraordinary General Meetings decide on the matters for which they have been specifically convened. In order to participate in a Shareholders' Meeting, a shareholder must be entered in the Digia shareholder register maintained by Euroclear Finland Oy on the record date for the Shareholders' Meeting, and must also have registered for the meeting at the latest by the date given in the invitation.

The Chair of the Board, Members of the Board, auditor, anyone nominated for the Board, and the President & CEO should be present at Shareholders' Meetings.

The minutes of Shareholders' Meetings will be available for shareholders to read on the company's website (at digia.com/en/investors/governance/annual-general-meeting) within two weeks of the meeting. The decisions made at Shareholders' Meetings will also be published in a stock exchange release immediately after the meeting.

Shareholders have the right to add a relevant item (as specified in the Companies Act) to the agenda for the Shareholders' Meeting, as long as the request is made in writing to the Board of Directors in time for the item to be added to the notice of meeting. Digia will announce the date by which shareholders must present a requested AGM agenda item to the company's Board of Directors. This deadline will be published on Digia's website. The date will be announced at the latest by the end of the fiscal year preceding the Annual General Meeting.

Digia's Annual General Meeting (AGM) convened on 27 March 2025. Information about the AGM's resolutions is available in the Report of the Board of Directors section *Annual General Meeting 2025* and on the company's website (digia.com/en/investors/governance/annual-general-meeting-agm-2025). No Extraordinary General Meetings were held in 2025.

General overview of governance

Responsibility of Digia's operations is held by the Shareholder's meeting, Board of Directors, and the President & CEO assisted by the Group Management Team.



ISO 9001 quality management system and other written guidelines

Board of Directors

Activities and tasks

The Board of Directors is elected by the Shareholders' Meeting and is in charge of Digia's administration and the appropriate organization of the company's operations. Under the Articles of Association, the Board of Directors must consist of a minimum of four and a maximum of eight members. The Nomination Committee will present the Shareholders' Meeting with its proposal for the composition of the new Board of Directors to be appointed.

The majority of Board members must be independent of the company and a minimum of two of those members must also be independent of the company's major shareholders. Neither the CEO nor other company employees working under the CEO's direction may be elected members of the Board.

The term of all Board members expires at the end of the Annual General Meeting following their election. A Board member can be re-elected without limitations on the number of successive terms. The Board of Directors elects its Chair and Vice Chair from amongst its members.

Diversity and independence of the Board of Directors

The diversity of the Board of Directors is described in greater detail in the *Governance* section of the Sustainability Statement.

The Board of Directors assesses the independence of its members on an annual basis. Of the current members of the Board, Santtu Elsinen, Sari Leppänen, Henry Nieminen and Outi Taivainen are independent of the company and its major shareholders. Robert Ingman is independent of the company. Robert Ingman is not independent of the company's major shareholders due to his holdings in related parties.

The Board of Directors' rules of procedure

The Board has prepared and approved written rules of procedure for its work. In addition to the Board duties prescribed by the Companies Act and other rules and regulations, Digia's Board of Directors is responsible for the items in its rules of procedure, observing the following general guidelines:

- good governance requires that, instead of needlessly interfering in routine operations, the Board of Directors should concentrate on furthering the company's short- and long-term strategies.
- the Board's general duty is to steer the company's business with a view to maximizing shareholder value in the long term while taking account of expectations set by various stakeholder groups.
- Board members are required to act on the basis of sufficient, relevant and up-to-date information in a manner that serves the company's interests.

In addition, the Board of Directors' rules of procedure cover the following tasks:

- define the Board's annual action plan and provide a preliminary meeting schedule and framework agenda for each meeting
- provide guidelines for the Board's annual self-assessment
- provide guidelines for distributing notices of meetings and advance information to the Board, and procedures for keeping and approving minutes
- define job descriptions for the Board's Chair, members and Secretary (the latter position is held by the General Counsel or, if absent, the CFO)
- define frameworks within which the Board may set up special committees or working groups.

The Board evaluates its activities and working methods each year, employing an external consultant to assist when necessary.

The Board convened a total of eleven times during the 2025 fiscal year, with 98 percent attendance.

Committees of the Board of Directors

During the 2025 fiscal year, Digia's Board of Directors had three committees: the Audit Committee, the Compensation Committee, and the Nomination Committee.

These committees do not hold powers of decision or execution unless separately authorized by the Board; their role is to assist the Board in decision-making concerning their areas of expertise. The committees report regularly on their work to the Board, which has decision-making and collegial responsibility over their actions.

Audit Committee

The purpose of the Audit Committee is to assist the Board of Directors in ensuring that the company's financial reporting, accounting methods, Sustainability Statement, financial statements and any other financial information provided by the company comply with legislation and are balanced, transparent and clear. The Audit Committee also supervises and assesses internal control and auditing, the effectiveness of risk management systems, and how well agreements and other legal actions between the company and its related parties meet the requirements for ordinary operations and market conditions.

The Audit Committee supervises and assesses the independence of the company's auditor and, in particular, the auditor's provision of non-audit services. In addition, the Audit Committee supervises the company's audit, prepares the selection of the company's auditor and sustainability reporting assurer, and reviews reports on notifications received through the Whistleblowing channel.

Until 16 May 2025, the Audit Committee consisted of Martti Ala-Härkönen (Chair), Santtu Elsinen and Henry Nieminen. Following the resignation of Martti Ala-Härkönen from the Board, the committee has consisted of Santtu Elsinen (Chair), Sari Leppänen and Henry Nieminen. The committee convened five times during the fiscal year, with full attendance.

Compensation Committee

The Compensation Committee is tasked with preparing the remuneration policy for the company's governing bodies and management remuneration schemes, and with monitoring their effectiveness in achieving the company's targets, safeguarding objectivity in decision-making, and ensuring the transparency and systematization of remuneration schemes.

In 2025, the Compensation Committee consisted of Outi Taivainen (Chair), Robert Ingman and Sari Leppänen. The committee convened four times during the fiscal year, with full attendance.

Nomination Committee

The Nomination Committee prepares proposals for the Annual General Meeting on the number of members of the Board of Directors, the members of the Board of Directors, the remuneration for the Chair, Vice Chair and members

of the Board of Directors, and the remuneration for the Chair and members of the committees of the Board of Directors

Until 16 May 2025, the Nomination Committee consisted of Santtu Elsinen (Chair), Robert Ingman and Martti Ala-Härkönen. Following the resignation of Martti Ala-Härkönen from the Board, the committee has consisted of Santtu Elsinen (Chair), Robert Ingman and Outi Taivainen. The Nomination Committee convened six times during the fiscal year, with full attendance.

CEO

The company's Chief Executive Officer is appointed by the Board of Directors. The CEO is in charge of Digia's administration and business operations in accordance with the instructions and regulations issued by the Board of Directors, and as defined by the Finnish Limited Liability Companies Act. The CEO may take exceptional and far-reaching measures, in view of the nature and scope of the company's activities, only if so authorized by the Board of Directors. The CEO chairs the Group Management Team's meetings. The CEO is not a member of the Board of Directors, but attends Board meetings.

The key terms and conditions of the CEO's employment are defined in writing in a service contract approved by the Board. Timo Levoranta has been President & CEO of Digia Plc since 1 May 2016.

Group Management Team

The Group Management Team supports the President & CEO in the routine management of the company. Under the authorization of the Board of Directors, the Compensation Committee approves the appointments of the members of the Group Management Team and decides on the terms and conditions of their service contracts on the basis of the CEO's proposal. Digia follows the one-over-one principle in Group Management Team and other appointments.

The CEO chairs meetings of Digia's Management Team. The Team meets once every two weeks to assist the CEO in the preparation and implementation of strategy, operative management, and preparing items for consideration by the Board of Directors. The Team draws up annual action and financial plans, sets their associated targets, and monitors their progress. It also prepares significant investments and acquisitions. The CEO is responsible for the Management Team's decisions. Members of the Management Team are tasked with implementing these decisions within their own areas of responsibility.

The Members of Digia Plc's Board of Directors in 2025

Member of the Board	Born	Gender	Education	Main occupation	Holding on 31 Dec 2025	Member since
Martti Ala-Härkönen, Vice Chair, until 16 May 2025	1965	male	DSc (Econ), LicSc (Tech)	Board professional	25,000	2016
Santtu Elsinen, Vice Chair, from 16 May 2025	1972	male	BSc-level studies in economics	Executive Vice President, Alma Marketplaces, Alma Media Plc	0	2018
Robert Ingman, Chair	1961	male	MSc (Tech), MSc (Econ)	Chair of the Board, Ingman Group Oy Ab	7,950,000	2010
Sari Leppänen	1969	female	PhD	CIO, DNA Plc	0	2022
Henry Nieminen	1965	male	MSc (Tech), MBA	Board professional	1,543	2023
Outi Taivainen	1968	female	MSc (Econ)	HR Director, Aava Terveyspalvelut Oyj	872	2018

At the end of the fiscal year, 40% of the Board members were women and 60% were men.

The attendance of Board and Committee members at meetings in 2025

	Board Meetings	Audit Committee	Compensation Committee	Nomination Committee
Martti Ala-Härkönen	5/11	2/5		1/6
Santtu Elsinen	11/11	5/5		6/6
Robert Ingman	11/11		4/4	6/6
Sari Leppänen	10/11	3/5	4/4	
Henry Nieminen	11/11	5/5		
Outi Taivainen	11/11		4/4	5/6

Management Team members on 31 Dec 2025

Name	Born	Gender	Education	Area of responsibility	Holding on 31 Dec 2025	Member since
Timo Levoranta	1965	male	MSc (Tech), BSc (Econ)	CEO	154,238	2016
Kristiina Simola	1965	female	MSc (Econ)	CFO	25,585	2017
Mika Kervinen	1968	male	LLM, with court training	General Counsel	17,894	2016
Pia Huhdanmäki	1969	female	LLM	Senior Vice President, HR, Culture & Sustainability	14,240	2018
Juhana Juppo	1971	male	MSc (Computer Science)	CTO and Senior Vice President, Business Services	16,024	2016
Tapani Ojaluoma	1971	male	MSc (Computer Science)	Senior Vice President, Business Platforms	6,072	2024
Tuomo Niemi	1962	male	MSc (Tech), MSc (Econ)	Senior Vice President, Financial Platforms, and Director, M&A and IT	23,576	2017
Sami Paihonen	1974	male	MSc (Tech)	Senior Vice President, Digital Solutions	4,989	2021
Pasi Ropponen	1973	male	Bachelor of Business Administration	Senior Vice President, Sales and Marketing	2,135	2022
Janne Tuominen	1978	male	MSc (Tech)	Senior Vice President, Managed Solutions	13,090	2021

20% of Management Team members were women and 80% were men.

Internal control and risk management related to financial reporting

Control functions and control environment

The company's financial administration has a finance business partner function that reports to the CFO and is tasked with ensuring the accuracy of monthly financial reporting. The CFO reports on the financial performance of the company and its business units to Management, the Board of Directors, and the Board's Audit Committee.

The company uses a reporting system that compiles subsidiaries' reports into consolidated financial statements. There are also written directives for completing the financial reports of subsidiaries. The company's CFO monitors compliance with these instructions. The company also has the separate reporting facilities required for monitoring business operations and asset management.

The Group's financial administration unit prepares management's interim reviews, the consolidated interim reports and consolidated Financial Statements. This financial administration unit has centralized control over the Group's funding and asset management, and is in charge of managing financial risks.

Internal control

Internal control helps to ensure the reliability of the Digia Group's financial reporting. Digia's financial administration unit provides guidance on financial reporting matters. The Group's business is divided into areas of responsibility led by Senior Vice Presidents (SVPs) reporting to the CEO. Reporting and supervision are based on annual budgets that are reviewed monthly, on monthly income reporting, and on updates and monitoring of the latest forecasts.

The SVPs report to the Group Management Team on development matters, strategic and annual planning, business and income monitoring, investments, potential acquisition targets and internal organization matters related to their areas of responsibility. Each area of responsibility also has its own management team.

Digia's operational management and supervision adhere to the corporate governance system described above.

Digia has not established a separate function responsible for internal auditing. The need for an internal audit function is regularly assessed. With the company's current business volume, its legal and financial management functions are able to handle internal auditing tasks.

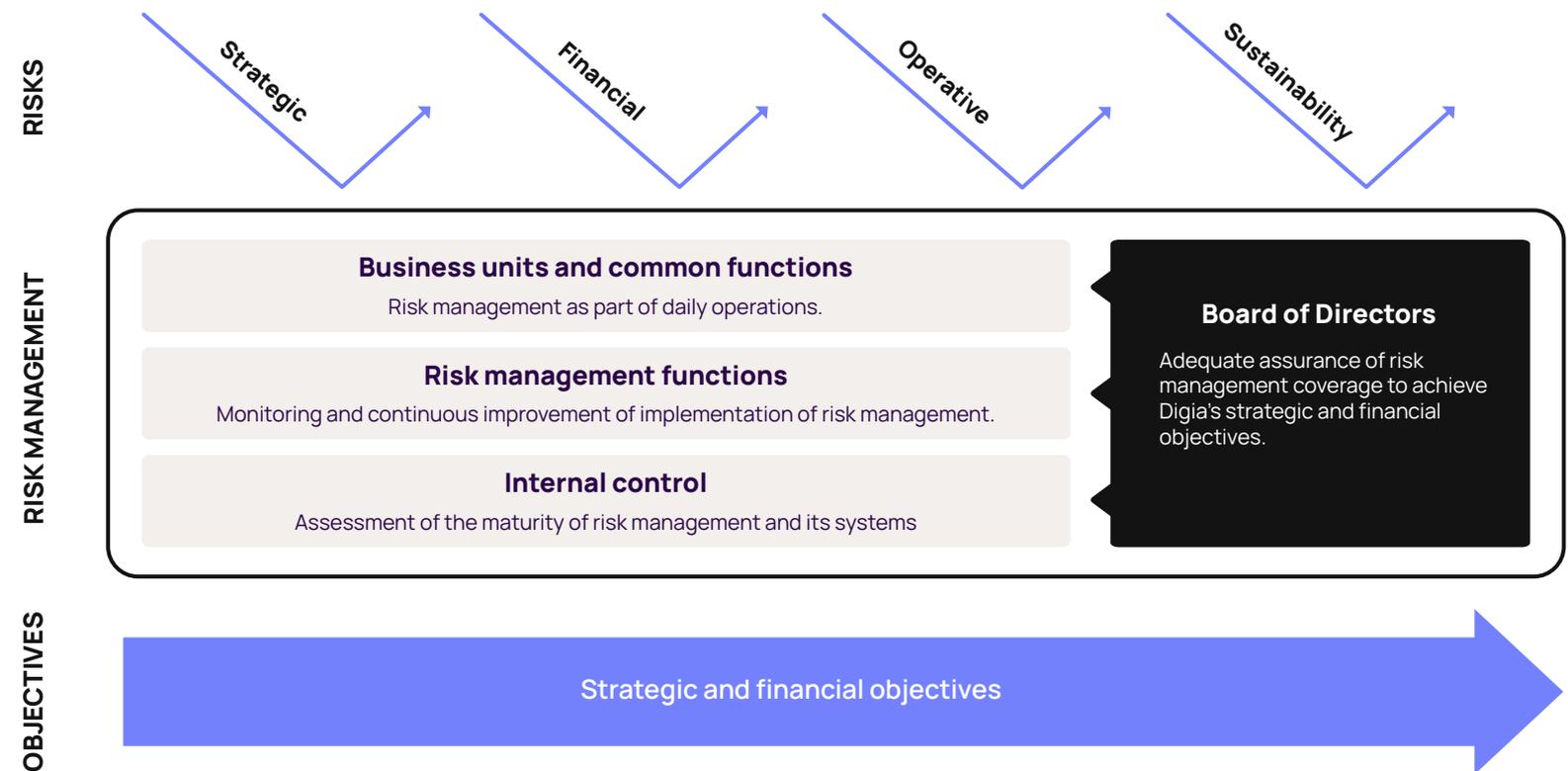
Risk Management

The purpose of the company's risk management process is to identify and manage risks in a way that enables the company to attain its strategic and financial targets. Risk management is a continuous process by which the

major risks are determined, listed and assessed, the key persons in charge of risk management are appointed, and risks are evaluated using a separate scoring system to compare their impact and relative significance. Part of this process involves identifying, planning and implementing risk management measures, and then monitoring their impact. Risk management is continuously developed, and the maturity of its systems is likewise continuously assessed.

Digia's risk management process is supported by centralized risk management software. Risks are classified as strategic, financial, operational and sustainability risks.

Digia's risk management model



Insider issues

Digia complies with the current Guidelines for Insiders issued by Nasdaq Helsinki. Digia also adheres to its own insider guidelines, which supplement Nasdaq Helsinki's guidelines. Digia's General Counsel is responsible for insider issues.

Insiders

Digia's insiders are divided into:

1. permanent insiders, which include the company's Board members, CEO and members of the company's Management Team
2. project-specific insiders, which include those who receive insider information relating to a specific project due to their position or tasks
3. a list of those who receive financial information.

Permanent insiders are not listed in project-specific insider registers.

Management's business transactions

Members of Digia's Management and those in their close circle must report all business transactions that involve Digia's financial instruments to both Digia and the Financial Supervisory Authority after a total of EUR 20,000 has been reached in a calendar year. The managerial positions covered by this obligation are: the members of Digia's Board of Directors, the CEO, and members of the Management Team.

Digia will issue a stock exchange release on all personal business transactions made by members of Digia's Management and those in their close circle. These releases will be issued within three working days of the transaction. Digia also keeps a record of this information on the company's website.

Closed window

Anyone working in a managerial position at Digia, or who otherwise receives financial information, may not trade in the company's securities during a period of 30 days before the publication of one of the company's business reviews, half-year reports or financial statement bulletins. Project-specific insiders may not trade in the company's securities whilst the project is ongoing.

Reporting misconduct

Digia Plc has a whistleblowing channel for reporting suspected cases of bribery and corruption, market abuse, violation of operating principles, regulations and instructions, and their suspicion. This channel seeks to promote compliance with good governance in the company's routine activities, and to prevent and detect misconduct.

Anyone can make an anonymous report using the channel, which is available on both Digia's intranet and its public website. All reports are directed to Digia's legal unit and the chair of the Audit Committee of the Board of Directors. All reports will be processed appropriately and confidentially in accordance with the Personal Data Act, with regard to both the informant and suspect.

Related-party transactions

According to the Corporate Governance Code, a company must evaluate and monitor business transactions with related parties and ensure that any potential conflicts of interest are duly taken into consideration in the company's decision-making. Here, "the company's related parties" refer to the related parties of listed companies as defined in the Companies Act (IAS24). Digia has issued Board members, the CEO and Management Team members with instructions concerning related parties. In order to enable the monitoring of related-party transactions, the company maintains an up-to-date register of companies and persons who are classified as related parties, including their grounds for being so classified.

It is executive management's task to identify related parties and related-party transactions before engaging in any business. The business unit, together with the legal counsel, assesses whether related-party transactions form part of the company's ordinary business and whether they are subject to normal commercial terms and conditions.

If an intended related-party transaction would be significant for Digia and would either deviate from Digia's ordinary business or not be subject to normal market conditions, then this business transaction must be decided upon by the company's Board of Directors.

Digia's related-party transactions are explained in more detail in the consolidated Financial Statements. Related-party transactions are not

significant for the company, do not deviate from the company's ordinary business, and are carried out under normal market conditions.

Auditor and auditor's fees

Digia has one official auditor, who must be a KHT auditor or KHT audit firm approved by the Auditing Board of the Central Chamber of Commerce. The auditor is elected until further notice. The Annual General Meeting elects the auditor and decides on their fees. Ernst & Young Oy, Authorized Public Accountants, have been the company's auditors since 2022, with Authorized Public Accountant Terhi Mäkinen as the chief auditor.

Auditor's fees in 2025

EUR 1,000	2025
Ernst & Young	
Fees for the statutory audit	211
Fees for the sustainability reporting assurance	68
Fees for other statutory duties	34
Fees for tax counseling	0
Fees for other services	40
Total	352

Board of Directors

Robert Ingman
 Chair of the Board of Directors
 b. 1961, male, MSc. (Tech.), MSc. (Econ.)



Digia Board Member since 2010, Vice Chair of the Board 2012–2018, Chair of the Board since 2018. Member of the Board's Compensation Committee and Nomination Committee.
 A member of the Directors' Institute of Finland.

Key work experience

- 2000– CEO, Ingman Group
- 2007–2011 CEO, SVP, Arla Ingman Ltd
- 1997–2000 CEO, Ingman Foods Ltd
- 988–1997 CFO, Ingman Foods Ltd

Chair of the Board of Directors

- 2009– Ingman Group Ltd
- 2009, 2013– Etteplan Plc
- 2016– Qt Group Plc
- 2013– Ingman Development Ltd
- 2009– Ingman Finance Ltd
- 2012– Halti Ltd
- 2014– CRI Invest & Consulting Ltd
- 2018–2019 M-Brain Ltd (Board Member 2011–2018)

Member of the Board

- 2010– Evli Plc
- 2010–2022 Evli Bank Plc
- 2012–2023 Massby Facility & Services Ltd
- 2015– Ingman Baltic Sea Finance Ltd
- 2013– PK Oliver Ltd

Independent of the company.

Santtu Elsinen
 Vice Chair of the Board
 b. 1972, male, BSc-level studies in economics



Digia Board member since 2018, and Vice Chair of the Board since 2025. Chair of the Board's Audit Committee and Nomination Committee.
 A member of the Directors' Institute of Finland.

Key work experience

- 2024– Executive Vice President, Alma Marketplaces, Alma Media Plc
- 2023–2024 Senior Vice President, Alma Consumer, Alma Media Plc
- 2016–2023 Senior Vice President, Chief Digital Officer, Alma Media Plc
- 2014– CEO, Winterfell Capital Ltd
- 2011– CEO, Quartal Ltd
- 2012–2015 Director of Business Development, Talentum Plc
- 2005–2012 Director of Business Development, Trainers' House/Satama Interactive Plc
- 1997–2005 Creative Director, Business Development Director, Quartal Ltd

Chair of the Board of Directors

- 2023– Alma Finanssipalvelut Ltd
- 2023–2024 Kotikokki.net Ltd
- 2023– Etua Ltd (Board Member 2018–)
- 2021–2024 Finnish Authentication Cooperative
- 1997– Quartal Ltd

Member of the Board

- 2017–2022 Alma Mediapartners Ltd
- 2017–2020 Arena Interactive Ltd
- 2016–2022 Media Industry Research Foundation of Finland
- 2011–2012 Fondia Tools Ltd

Other positions of trust

- 2024– Digital and Population Data Services Agency, member of advisory board
- 2023–2025 Chair of the management group, Mediapooli (Board member 2025–)
- 2019–2023 Chair of the technology working group, Finnish Media Federation

Independent of the company and its major shareholders.

Outi Taivainen
 Member of the Board
 b. 1968, female, MSc. (Econ.)



Digia Board member since 2018. Chair of the Board's Compensation Committee, and a member of the Nomination Committee.

Key work experience

- 2019– HR Director, Aava Terveyspalvelut Ltd
- 2015–2018 Executive Vice President, HR, OP Group
- 2011–2015 Area HR Director, Central and North Europe, KONE Plc
- 2008–2011 CEO, HR House
- 2001–2008 Vice President, Human Resources, Nokia Plc
- 1998–2001 Managerial positions, Nokia Plc

Chair of the Board of Directors

- 2015–2018 OP Pension Fund

Member of the Board

- 2009–2011 Helsinki Chamber of Commerce
- 2006–2008 Henry ry
- 2006–2008 Finnish Enterprise Agencies

Other positions of trust

- 2012– Helsinki Chamber of Commerce, HR Committee member

Independent of the company and its major shareholders.



Sari Leppänen
Member of the Board
b. 1969, female, PhD

Digia Board member since 2022. Member of the Board's Compensation Committee and Audit Committee.

Key work experience

- 2024– CTO and CIO, DNA Plc
- 2023–2024 CIO, DNA Plc
- 2021–2023 CIO, Aktia Bank
- 2017–2021 CIO, 3 Step IT Group
- 2013–2017 Executive positions at Telia Group and TeliaSonera
- 1995–2012 Expert, managerial and executive positions at Nokia Plc

Member of the Board

- 2025– Fennia
- 2019– Member of the Board

Other positions of trust

- 2016–2017 Member of the Advisory Board for ICT & Electronics Industry, VTt Technical Research Centre of Finland

Independent of the company and its major shareholders.



Henry Nieminen
Member of the Board
b. 1965, male, MSc (Tech), MBA

Digia Board member since 2023. Member of the Board's Audit Committee. A member of the Directors' Institute Finland and Hallituspartnerit ry (a Finnish association of board professionals).

Key work experience

- 2016–2022 CEO, Insta Group Ltd
- 2014–2016 CEO, Fujitsu Finland Ltd
- 2001–2014 Various executive positions at CGI Finland, Logica and WM-data

Chair of the Board of Directors

- 2024– Dicode Ltd (Board Member 2023–)
- 2023– Netox Ltd
- 2016–2022 Leijona Instituutti
- 2014–2016 Fujitsu Estonia Ltd
- 2014–2016 Isoworks Ltd
- 2005–2009 Techno-Progress Ltd, Poland

Member of the Board

- 2024– Temet Group
- 2024– Comatec Mobility Ltd
- 2023– Tampereen Energia
- 2023– Elbit Systems Finland Ltd
- 2016–2022 Millog Ltd
- 2016–2022 Senop Ltd
- 2012–2020 M-Files Ltd
- 2019–2022 Technology Industries of Finland
- 2016–2022 Association of Finnish Defence and Aerospace Industries (AFDA)
- 2016–2022 Goodwork Ltd
- 2016–2022 Mattila Porvoo Ltd
- 2018–2022 Tampere Chamber of Commerce and Industry
- 2010–2014 Tietokoura Ltd
- 2008–2012 Logica Finland Ltd

Independent of the company and its major shareholders.

Management Team



Timo Levoranta
President & CEO
b. 1965, MSc. (Tech.), BSc. (Econ.)



Kristiina Simola
CFO
b. 1965, MSc. (Econ.)



Mika Kervinen
General Counsel
b. 1968, LL.M., Trained on the bench



Pia Huhdanmäki
Senior Vice President, HR, Culture & Sustainability
b. 1969, LL.M.



Juhana Juppo
CTO, Business Unit Director
b. 1971, MSc. (Computer Science)

President & CEO, and Group Management Team Member since 1 May 2016.

Key work experience

- 2016 Senior Vice President, Digia Plc
- 2011–2015 CEO, TDC Ltd Finland
- 2008–2011 SVP, Sales & Marketing, Outokumpu Plc
- 2002–2008 Managerial positions, TeliaSonera Plc
- 1995–2002 Managerial positions, Sonera Plc
- 1991–1995 Various roles in the Consumer Mobile Communication Division, Telecom Finland Ltd

Member of the Board

- 2024– Association of Finnish Defence and Aerospace Industries (AFDA)
- 2022– Levorannan Autoliike Ltd
- 2020– Technology Industries of Finland

Digia Management Team member since 14 August 2017.

Key work experience

- 2015–2017 CFO, Digitalist Group Plc
- 2012–2015 Deputy Managing Director and CFO, Mirasys Ltd
- 2010–2012 Senior Manager, Finance Transformation, Deloitte Finland
- 2007–2010 CFO, Profit Software Ltd
- 2005–2007 CFO, Foster Wheeler Energia Plc
- 2001–2005 CFO, SysOpen Plc
- 2001 Financial Consultant, Accenture Ltd
- 1998–2000 Financial Manager, IKEA Ltd
- 1995–1998 CFO, Imageneering Ltd
- 1991–1995 Business Controller, Valmet Automation Ltd

Member of the Board

- 2025– Motiva Ltd and Motiva Services Ltd

Digia Management Team member since 1 May 2016.

Key work experience

- 2015–2016 Senior Legal Counsel, Fondia Ltd
- 2012–2014 Director, Business Support unit, TDC Finland Ltd
- 2004–2012 Lawyer, Nokia Networks Ltd
- 1998–2004 Lawyer, TeliaSonera Plc
- 1996–1998 Lawyer, Kesko Corporation

Digia Management Team member since 1 February 2018.

Key work experience

- 2017–2018 Leading Specialist (industrial policy & lobbying), RadioMedia and Finnish Media Federation
- 2012–2016 HR Director/CHRO, Sanoma Media Finland Ltd
- 2010–2011 Director – HR, legal and communications, Sanoma News Ltd and Sanoma Entertainment Ltd
- 2007–2010 Director – HR, legal and communications, Sanoma Entertainment Ltd
- 1996–2006 Legal counsel and managerial positions, Sanoma Group Plc

Digia Management Team member since 19 September 2016.

Key work experience

- 2013–2016 Director, Business Development, Finanssi-Kontio Ltd
- 2011–2013 Service Director, CGI Finland Ltd
- 2005–2011 CTO, Capgemini Finland Ltd
- 2003–2005 Systems Architect, IT Optimo/Itella Plc
- 2000–2003 VP, Development, Eigenvalue Ltd
- 1999–2000 Project Manager, Capgemini Finland Ltd
- 1995–1999 Project Manager, Nokia Networks Ltd



Tuomo Niemi

Senior Vice President, Financial Platforms and Director, M&A and IT
b. 1962, MSc. (Tech.), MSc. (Econ.)

Digia Management Team member since 1 June 2017.

Key work experience

- 2003–2017 Managing Director, Accenture Ltd
- 1996–2003 Leading Consultant, Accenture Ltd
- 1992–1996 Managerial positions in IT management, ICL Personal Systems
- 1989–1991 Consultant, Andersen Consulting Ltd
- 1988–1989 Product Manager, Nokia Data Ltd



Tapani Ojaluoma

Senior Vice President, Business Platforms
b. 1971, MSc. (Computer Science)

Digia Management Team member since 2 April 2024.

Key work experience

- 2022–2024 Senior Vice President, IP Solutions, CGI Finland Ltd
- 2018–2022 Managing Director, Finanssi-Kontio Ltd
- 2015–2018 Sector Vice President, Manufacturing and Retail, CGI Finland Ltd
- 2012–2015 Managerial positions in business and sales management, CGI Finland Ltd
- 2009–2012 Managerial positions in business and sales management, Logica Finland Ltd
- 2001–2009 Managerial positions, Accenture Finland Ltd
- 1993–2001 Expert and managerial positions, predecessors of TeliaSonera Plc



Sami Paihonen

Senior Vice President, Digital Solutions
b. 1974, MSc (Tech)

Digia Management Team member since 18 October 2021.

Key work experience

- 2018–2021 CTO, Savox Communications
- 2018–2019 Senior Advisor, Savox Ventures
- 2015–2017 CEO and President, Ixonos/Digitalist Plc
- 2012–2015 Head of NA Business, USA and Canada + Global Design & SE Business, Ixonos Plc
- 2010–2012 Design Business Area, Ixonos Plc
- 2008–2010 Director, Design Strategy, Samsung
- 1998–2008 Design-related management positions, Nokia

Member of the Board

- 2024– Qstock Ltd
- 2023– Oulun Kärpät Ltd
- 2021– MindEye Ltd



Pasi Ropponen

Senior Vice President, Sales and Marketing
b. 1973, Bachelor of Business Administration

Digia Management Team member since 11 April 2022.

Key work experience

- 2012–2022 Acting CEO and various management positions in sales and business management, Siili Solutions Plc
- 2006–2012 Sales management and consultancy positions, Trainers' House



Janne Tuominen

Senior Vice President, Managed Solutions
b. 1978, MSc. (Tech.)

Digia Management Team member since 29 March 2021.

Key work experience

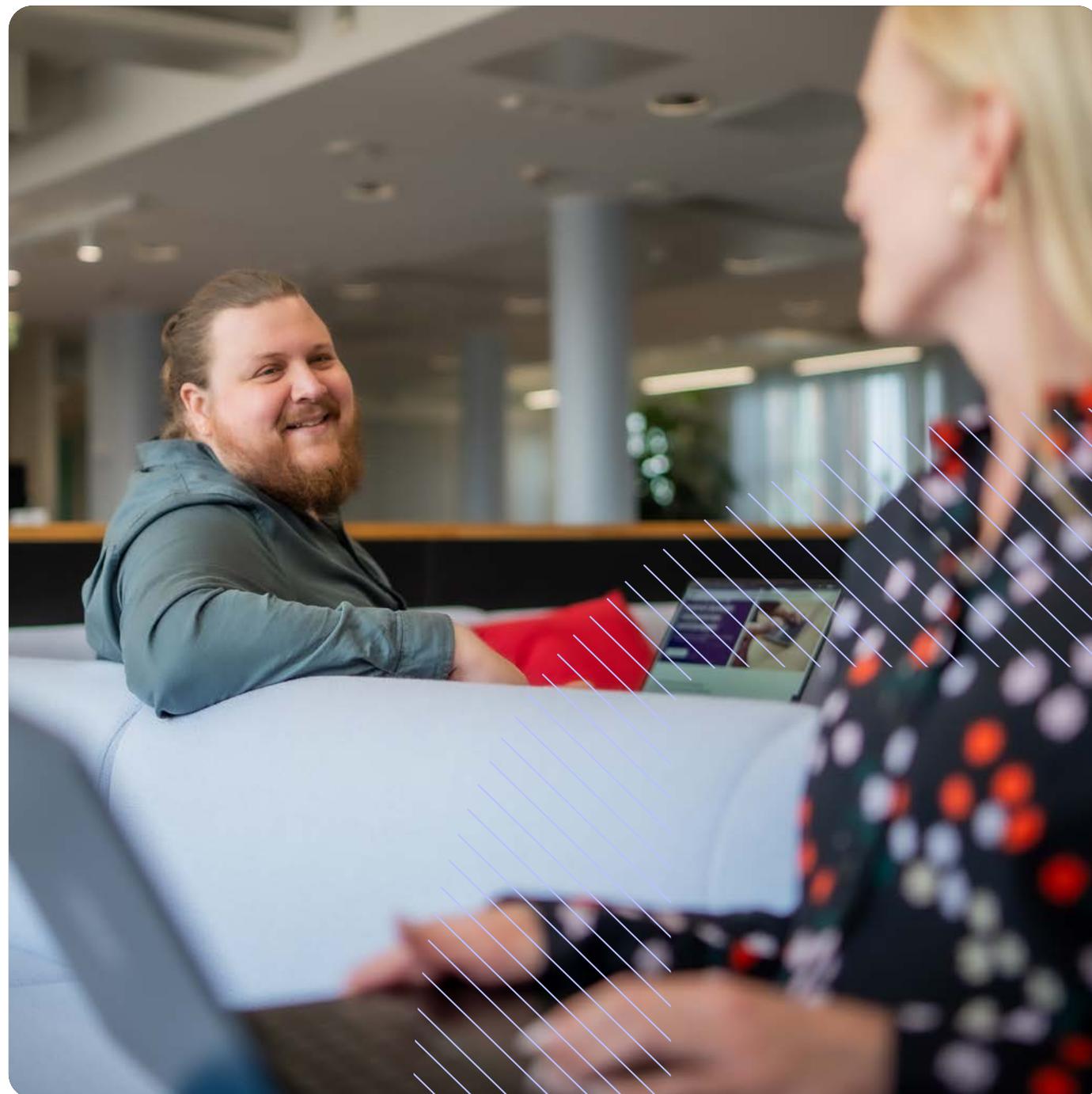
- 2018–2021 Business Unit Leader, CGI Finland Ltd
- 2014–2018 Managing Director, Finanssi-Kontio Ltd
- 2013–2014 Director, Application Management, Finanssi-Kontio Ltd
- 2010–2013 Client Director, Logica Suomi Ltd
- 2008–2010 Business Manager, Logica Suomi Ltd

Member of the Board

- 2022– Helsingfors Simsällskap r.f.

Sustainability statement

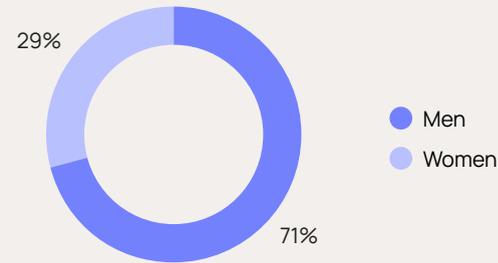
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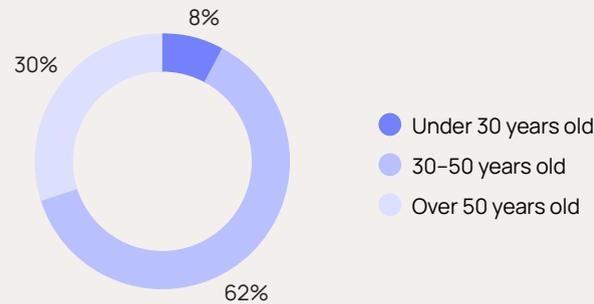
We create a more sustainable future

We are building the sustainable growth of our business in balance with people and the environment.

Gender distribution



Distribution of employees by age group



Reduction in CO₂ emissions*

-64%

* From the 2019 baseline

Code of Conduct training completion rate

96%

NPS improved

+34%

General Disclosures (ESRS 2)

Basis for preparation

General basis for preparation of sustainability statements (BP-1)

This Digia Plc Sustainability Statement has been prepared in accordance with the requirements of the EU *Corporate Sustainability Reporting Directive* (CSRD). The term "Sustainability Report" corresponds to the term "Group Sustainability Report" as used in the Finnish Accounting Act. The information contained in the Sustainability Report covers the same period as the company's financial indicators (January 1–December 31, 2025, and has been prepared at Group level. Some of Digia's own sustainability objectives cover only part of the Group. Any boundaries are covered in more detail in the topic-specific sections.

As part of its double materiality assessment, Digia has analyzed those sustainability themes that are most material to the company's business, taking the entire value chain into account. (*"Double materiality" means the same as the ESRS term "double materiality" and the term "two-way information" as used in the Finnish Accounting Act.*) Based on this assessment, the Sustainability Report covers upstream operations for direct suppliers, and downstream operations for Digia's customers and the solutions delivered to its customers' end-users.

Digia has not omitted any information relating to intellectual property, expertise, or innovation outcomes.

Disclosures in relation to specific circumstances (BP-2)

Digia has been awarded an ISO 9001 quality certificate, which covers Digia Finland Ltd and the Group's shared services. Digia has also been awarded an ISO 27001 security certificate, which covers some of Digia's business areas and locations.

In both its double materiality assessment and the identification of risks and opportunities, Digia has used the short-term (maximum one year), medium-term (1–5 years), and long-term (more than five years) definitions given in ESRS 1.

Value chain estimation, sources of estimation, and outcome uncertainty

Digia has used indirect sources in the calculation of its upstream greenhouse gases (Disclosure Requirement E1-6). Indirect sources have mainly been used in Scope 3 emission categories 1, 3, 6 and 7, for which general factors have been used to calculate emissions. Estimation has therefore been used

in the calculation of emissions, as these general factors are derived from widely used emission factor libraries. For more information about the use of indirect and direct sources in the calculation of emissions, see Disclosure Requirement E1-6 *Gross Scopes 1, 2, 3, and Total GHG emissions*.

There is no significant uncertainty associated with the metrics or monetary values used in Digia's emission calculations. However, as general emission factors are often averages that ignore variations in operations or conditions, this may increase the uncertainty of the calculation. The company is continuously developing its emissions calculation process, and aims to further increase its use of direct sources through improved supplier management.

Changes in preparation or presentation of sustainability information and reporting errors in prior periods

Every year, Digia refines both its emissions calculations and the collection and quality of supplier-specific data. During its 2025 revisions, emissions from cloud and datacenter services were found to be higher than previously reported. This was due to a filtering error in the data, which has also retroactively affected 2024 reporting. In addition, Digia will not report emissions from remote work starting in 2025. To ensure comparability, the share of remote work has also been removed from the Scope 3 calculation for 2024.

Corrections have been made to Scope 3 emissions. A comparison of the changes is shown in the table below.

	2024 original (tCO ₂ eq)	2024 corrected (tCO ₂ eq)
Total Gross GHG emissions (scopes 1–3)	6,783.3	6,110.7
Scope 3 indirect GHG emissions	6,461.0	5,788.4
1 Purchased goods and services	4,505.2	4,553.6
Cloud computing and datacenter services	27.2	75.6
7 Employee commuting	971.1	250.1

Incorporation by reference

A list of reported disclosure requirements and references to other content can be found on pages 66–67 of this report.

Governance

The role of the administrative, management, and supervisory bodies (GOV-1)

Responsibility for Digia's operations is held by the Shareholders' Meeting, Board of Directors, and the President & CEO assisted by the Group Management Team. Digia's highest decision-making body is the Shareholders' Meeting at which shareholders exercise their voting rights on company matters.

Board of Directors and Committees

The Board of Directors is elected by the Shareholders' Meeting, and is in charge of Digia's administration and the appropriate organization of the company's operations. Under the Articles of Association, the Board of Directors must consist of a minimum of four and a maximum of eight members. Neither the CEO nor other company employees working under the CEO's direction may be elected members of the Board.

The Board of Directors has defined a Board diversity policy. It states that the requirements of the company's size, market position, and industry should be duly reflected in the Board's composition. Both genders should be represented on the Board. It should be ensured that the Board as a whole will always have sufficient expertise in the following areas in particular:

- the company's field of business
- managing a company of similar size
- the nature of a listed company's business operations
- management accounting
- risk management
- sustainability reporting
- mergers and acquisitions
- board work

The members of Digia's Board of Directors have extensive and relevant expertise in these areas on the basis of their primary work experience and other positions of trust.

According to the company's Articles of Association, Digia's Board of Directors shall have between four and eight (4–8) members. After Martti Ala-Härkönen's resignation from the Board on May 16, 2025, Digia Plc's Board of Directors will

consist of five members until the end of the current Board term. The majority of Board members must be independent of the company and a minimum of two of those members must also be independent of the company's major shareholders. Board members Santtu Elsinen, Sari Leppänen, Henry Nieminen, Outi Taivainen, and Martti Ala-Härkönen (a Board member until May 16, 2025) are independent of the company and its major shareholders. Robert Ingman is independent of the company, but is not independent of the company's major shareholders due to his holdings in related parties.

During the 2025 reporting year, Digia's Board of Directors had three committees: the Audit Committee, the Compensation Committee, and the Nomination Committee. These committees do not hold powers of decision or execution unless separately authorized by the Board – their role is to assist the Board in decision-making concerning their areas of expertise. The committees report regularly on their work to the Board, which has decision-making and collegial responsibility over their actions.

It is the Audit Committee's role to monitor impacts and risks. Its purpose is to assist the Board of Directors in ensuring that the company's financial reporting, accounting methods, sustainability report, financial statements, and any other financial information provided by the company comply with legislation and are balanced, transparent, and clear. The Audit Committee supervises and assesses the audit, the independence of the company's auditor and, in particular, the auditor's provision of non-audit services. The Audit Committee also prepares a proposal for the choice of auditor.

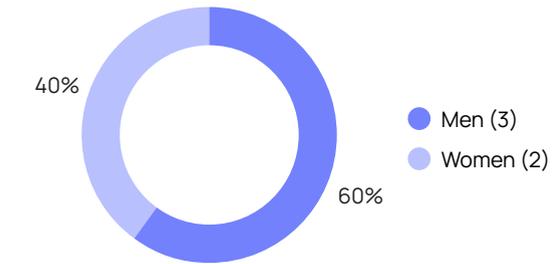
The Audit Committee supervises and assesses internal control, the effectiveness of risk management systems, and how well agreements and other legal actions between the company and its related parties meet market conditions and the requirements for ordinary operations.

From January 1 – May 16, 2025, the Audit Committee consisted of Martti Ala-Härkönen (Chair), Santtu Elsinen, and Henry Nieminen. After Martti Ala-Härkönen's resignation on May 16, 2025, Santtu Elsinen became chair of the committee and Sari Leppänen was appointed as a new member.

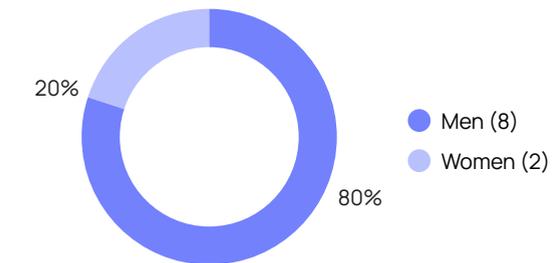
CEO and the Management Team

The company's Chief Executive Officer is appointed by the Board of Directors. The CEO is in charge of Digia's business operations and administration in accordance with the instructions and regulations issued by the Board of Directors,

Gender distribution of Board of Directors 31 Dec 2025



Gender distribution of Management Team 31 Dec 2025



and as defined by the Finnish Limited Liability Companies Act. The CEO chairs the Group Management Team's meetings. The CEO is not a member of the Board of Directors, but attends Board meetings. The Management Team assists the CEO in the preparation and implementation of strategy, routine management, and preparing items for consideration by the Board of Directors. The CEO is responsible for the Management Team's decisions. Members of the Management Team are tasked with implementing these decisions within their own areas of responsibility.

Digia's Management Team consists of ten people: the CEO, CFO, General Counsel and CTO, as well as the SVP of HR, Culture and Sustainability, the SVP of Sales and Marketing and the SVPs of four business areas. All members of the Management Team have lengthy experience in the company's sector or their own area of expertise.

Under the authorization of the Board of Directors, the Compensation Committee approves the appointments of the members of the Group Management Team and decides on the terms and conditions of their service contracts on the

basis of the CEO's proposal. There were no employees or employee representatives in Digia's Management Team during the 2025 reporting year.

Sustainability-related expertise and skills

The Board of Directors, its committees, and the Management Team regularly discuss reviews of various aspects of sustainability, which are presented by the Group's experts and operational management. Through these reviews, Digia's senior executives learn about the most material impacts, risks, and opportunities associated with the company's sustainability, as well as the company's progress toward its sustainability targets and its sustainability-related projects. These reviews ensure that Digia's management has up-to-date information and competence with regard to sustainability issues. The need for any follow-up measures or external expertise is also decided upon in conjunction with these reviews. The topics discussed during 2025 meetings are covered in more detail in Disclosure Requirement *GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management, and supervisory bodies*. There are no other special controls or procedures in place.

Information provided to and sustainability matters addressed by the undertaking's administrative, management, and supervisory bodies (GOV-2)

Board of Directors and Committees

Digia's Board of Directors, supported by its committees, holds ultimate responsibility for sustainability within the Group. Sustainability is part of the company's Board-approved business strategy, and the Board also approves the company's sustainability focus areas and targets for each strategy period. The Board of Directors likewise approves the sustainability targets to be included in the incentive scheme for management, complete with their relative weightings.

As a rule, the Board of Directors' Audit Committee reviews topical sustainability issues on a quarterly basis. The Audit Committee discussed sustainability at three of its meetings in 2025. At Audit Committee meetings, experts and senior executives present information for the committee to review: sustainability themes, target attainment, development plans, and development measures and their implementation. The outcomes of the Group's

risk management (including sustainability risks) are presented to the Audit Committee twice a year, along with any reports of potential misconduct that have been made through the Whistleblowing channel.

During 2025, the following sustainability-related material risks, impacts, and opportunities were reviewed at meetings of the Board of Directors and its committees

Impacts

- Updating the double materiality assessment
- Overview of focus areas and objectives for the strategy period
- Monitoring the Green Omnibus initiative
- Trends in Digia's CO₂ emission targets and measures to achieve them.

Risks

- The current status and development of risk management.
- Information security risks and measures.
- Overview of cybersecurity and cyber strategy, and development projects
- Risks associated with new regulations (such as NIS2 and CSRD) and the management model.

Opportunities

- Feedback on customer satisfaction (NPS)
- New customer and business development needs that have arisen through increased regulation.
- The company's attractiveness as an employer and its current resources.

Sustainability management



CEO and the Management Team

The CEO is responsible for implementing sustainability measures and reaching sustainability targets within the company. Within the Management Team, the Senior Vice President of HR, Culture and Sustainability is responsible for the routine management of sustainability issues.

In 2025, Digia's Management Team formed a separate Sustainability Steering Group in which the Head of Sustainability is the presenter. The steering group thoroughly discusses sustainability-related action and developmental needs on the basis of any identified risks or opportunities and their impacts on Digia's operations. The steering group met five times in 2025.

Integration of sustainability-related performance in incentive schemes (GOV-3)

The remuneration of Digia's governing bodies is based on Digia Plc's Remuneration Policy for governing bodies. This Remuneration Policy is available on Digia's website at: <https://digia.com/en/investors/governance/remuneration>.

The 2025 Remuneration Report provides an overview of the compensation paid to Digia's Board of Directors and CEO in 2025. It also gives a summary of the remuneration paid by Digia in relation to its performance in 2021–2025, as well as an explanation of the share-based incentive scheme for 2023–2025 and the short-term target bonus scheme for the 2025 financial year.

In May 2023, Digia Plc's Board of Directors decided to establish a long-term share-based incentive scheme for the period 2023–2025. In principle, the target group of the scheme consists of the CEO and the company's senior executives. The scheme may also cover other individual key personnel. The targets for the long-term share-based incentive scheme are based on the company's net sales (weighting 50%), cumulative earnings per share (EPS) for 2023–2025 (weighting 40%), and Digia's sustainability target (weighting 10%).

In 2025, the earnings criteria for the short-term target bonus scheme were based on the company's net sales (weighting 50%), EBITA operating profit (weighting 40%), and sustainability target (weighting 10%). The targets are set for the calendar year. The short-term target bonus scheme covers Digia's senior executives and other people in demanding specialist roles. The bonus scheme is approved by Digia's Board of Directors.

Statement on due diligence (GOV-4)

Key elements of the due diligence process	Sections of the Sustainability Report
a) Embedding due diligence in governance, strategy, and business model	<p>Governance: ESRS 2 General Disclosures, Governance, Business model and strategy, and Policies adopted ESRS G1 Business conduct, Corporate culture and business conduct policies</p> <p>Society: ESRS S1 Own workforce, Processes ESRS S2 Workers in the value chain, Actions and approach. ESRS S4 Material impacts and policies</p> <p>Environment: ESRS E1 Climate change, Integration of performance in incentive schemes, and Transition plan</p>
b) Engaging with affected stakeholders at all key stages of the due diligence process	<p>Governance: ESRS 2 General Disclosures, Interests and views of stakeholders, and Double materiality assessment methodology ESRS G1 Business conduct, Relationships with suppliers</p> <p>Society: ESRS S1 Own workforce, Engaging with own workforce ESRS S2 Workers in the value chain, Engaging with value chain workers ESRS S4 Consumers and end-users, Engaging with consumers and end-users</p> <p>Environment: ESRS E1 Climate change, Identification and assessment process, and Targets</p>
c) Identifying and assessing adverse impacts	<p>Governance: ESRS 2 General Disclosures, Risk management and internal control with regard to sustainability reporting, and Double materiality assessment methodology</p> <p>Society: ESRS S1 Own workforce, Processes, and Actions ESRS S2 Workers in the value chain, Processes, and Actions ESRS S4 Consumers and end-users, Processes, and Actions</p> <p>Environment: ESRS E1 Climate change, Identification and assessment process, and Targets</p>
d) Taking actions to address those adverse impacts	<p>Governance: ESRS 2 General Disclosures, Risk management and internal control with regard to sustainability reporting, and Double materiality assessment methodology</p> <p>Society: ESRS S1 Own workforce, Actions, and Engaging with own workforce ESRS S2 Workers in the value chain, Actions, and Engaging with value chain workers, ESRS S4 Consumers and end-users, Actions</p> <p>Environment: ESRS E1 Climate change, Actions</p>
e) Tracking the effectiveness of these efforts and communicating	<p>Governance: ESRS 2 General Disclosures, Governance, Business model and strategy, and Interests and views of stakeholders ESRS G1 Business conduct, Remediation, and Whistleblowing channel</p> <p>Society: ESRS S1 Own workforce, Actions, Engaging with own workforce, and Targets ESRS S2 Workers in the value chain, Actions, and Targets ESRS S4 Consumers and end-users, Actions, and Targets</p> <p>Environment: ESRS E1 Climate change, Actions, and Targets</p>

Both the long-term share-based incentive scheme and the short-term target bonus scheme have the same sustainability targets: a reduction in CO₂ emissions (weighting 20%), eNPS (weighting 40%), and NPS (weighting 40%).

Risk management and internal controls over sustainability (GOV-5)

The purpose of Digia's risk management process is to identify and manage risks in a way that enables the company to attain its strategic and financial targets. Risk management is a continuous process by which Digia determines, lists, and assesses its major risks, appoints key persons to take charge of risk management, and prioritizes risks according to an assessment scale that compares the impacts and mutual significance of risks. This process involves identifying, planning, and implementing risk management measures, and then monitoring their impact. Risk management is continuously developed, and the maturity of its systems is likewise continuously assessed. Digia's risk

management process is supported by centralized risk management software. Risks are classified as strategic, financial, operational, and sustainability risks.

The current risk assessment model is based on the COSO model and the applicable sections of ISO 31000. Risks are prioritized on the basis of their consequences, financial impact, and probability.

Digia's identified sustainability risks consist of environmental, social, and governance risks.

During its double materiality assessments and updates, Digia always checks whether any changes to the management of sustainability risks are required. The latest update was made during the reporting year.

The Audit Committee of the Board of Directors is responsible for supervising the implementation of risk management and assessing its effectiveness. Monitoring focuses on risks of material significance to the company that are classified as high risk. The Audit Committee receives an overview of risk management, which consists of a breakdown of the most significant risks and the distribution of risks along the probability-effect axis.

Changes in the risk status are reported to the Audit Committee twice a year, and the Group Management Team monitors the risk status at its regular meetings. These reports cover the risk status, the impacts of significant risks and measures used to manage them, and the monitoring of objectives, including the specified indicators. Digia's Group Management Team is responsible for the appropriateness of risk management and overseeing operational activities. Any potential sustainability risks are also addressed as necessary by the Sustainability Steering Group and Quality Steering Group. Topic-specific risk management strategies are presented in more detail in the sections dedicated to each sustainability theme.

Digia has not yet established a separate function responsible for internal auditing. The company regularly assesses the need for an internal audit function. With the company's current business volume, its existing functions are able to handle internal auditing tasks.

Sustainability theme	Risk	Description
E1	Digital infrastructure incidents	Digia's environmental risks are mainly related to digital infrastructure incidents, which can be caused by extreme climate phenomena, instability in the electricity grid, or other systemic factors.
E1	Achieving emission reductions and sustainability action	Although office work carries a low risk of environmental damage, growing expectations with regard to emission reductions and sustainability can affect competitiveness, and particularly in public procurement and customer requirements.
S1	Employee wellbeing	Deterioration in employee wellbeing is a risk in this area, as it can lead to increased absences and reduced working capacity, which may in turn affect the company's productivity. The factors to be monitored include sickness absences related to mental health, workload, work-life balance, and diversity.
S1	The need for specialists	Digia has identified risks in the availability of skills, and particularly in the areas of artificial intelligence, cybersecurity, and sustainable digital development.
S2	Working conditions in the supply chain	Digia's risks in procurement and subcontracting relate to working conditions and ethical practices, and particularly in areas outside Finland or in non-transparent arrangements.
S4	Information security and data protection risks	Data protection (GDPR) and information security are major business risks, and especially when Digia is working with critical social organizations. Regulations concerning AI and its ethical use may also impose additional requirements on the company.
G1	Ethical conduct, good governance	Administrative risks relate to the company's legal compliance and ethical operations. Internationalization increases the importance of Group-level controls, and any shortcomings in these processes may increase the risk of misconduct and reputational damage.

Strategy

Strategy business model, and value chain (SBM-1)

Digia provides its customers with extensive solution packages and the expertise of specialized service areas to meet their individual needs. Digia combines technological possibilities and human capabilities to build intelligent businesses and societies – and a sustainable future.

Digia reports its business in one segment as per IFRS 8. In the Financial Statements, the company reports on the distribution of its net sales by market area. Digia also reports on the proportions accounted for by the service and maintenance, project, and product businesses – and, as a new category, the proportion accounted for by international business. Sustainability-related projects are not itemized in these reports. The combined net sales of all market areas in 2025 amounted to EUR 217 million. More information about reporting segments and net sales distribution is provided in the Financial Statements under *Section 3 Financial development*.

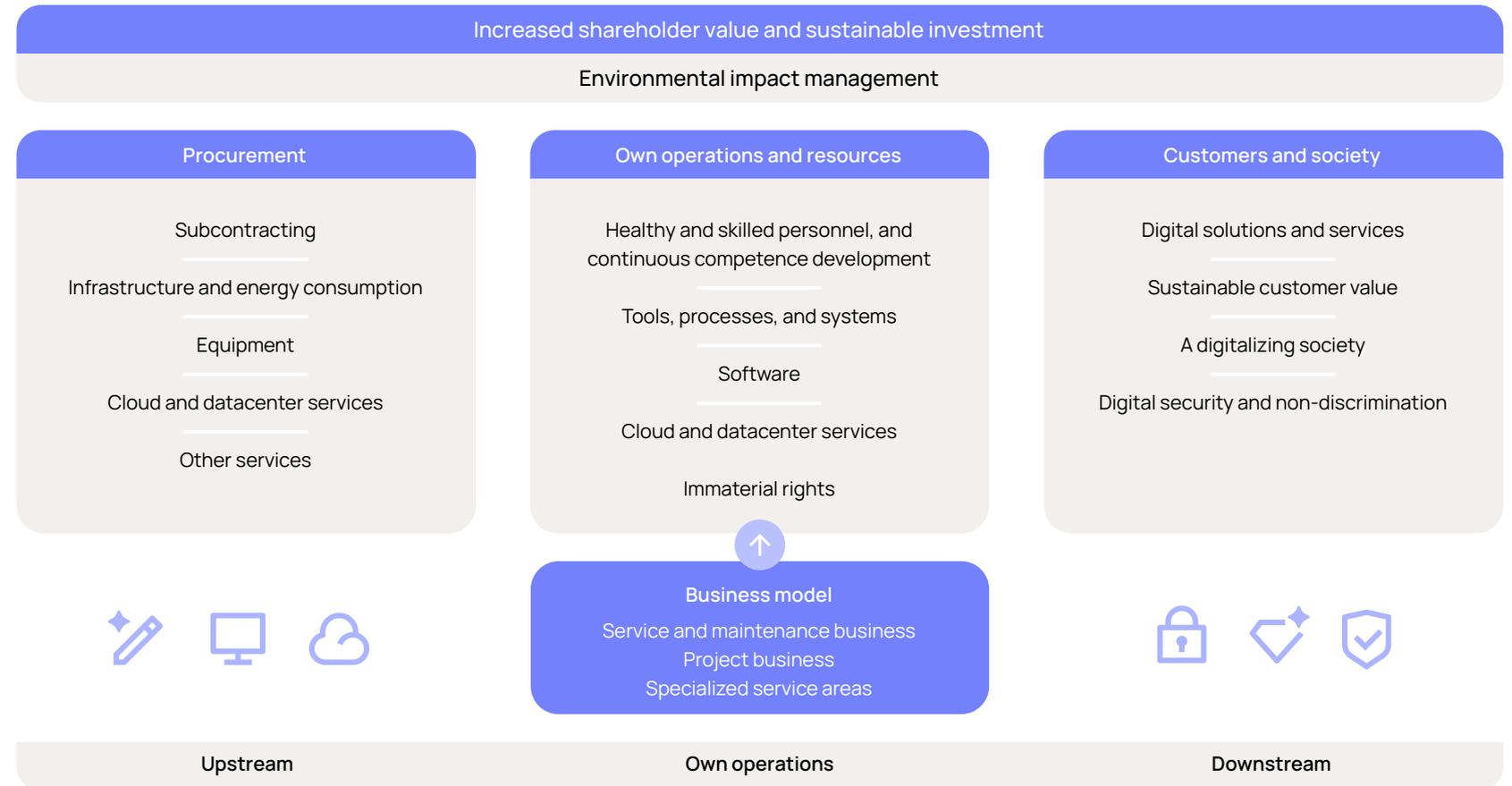
Digia's main market is Finland, and the company also provides solutions internationally. In addition to Finland, Digia operates in Sweden, Poland, and the Netherlands. The Digia Group has two subsidiaries in Finland, three in Sweden, two in Poland, and one in the Netherlands.

The company serves a broad range of customers from both the private and public sectors. There have been no significant changes in the company's customer groups during the reporting period. Poland became a new market area for Digia through the acquisition of Savangard.

The number of Digia employees by geographical region has been reported in this Sustainability Report: see section *S1 Own workforce*.

As part of the company's strategy, Digia has set its sustainability targets at Group level. These targets cover all aspects of sustainability (E, S, and G) and are described in more detail in the *Metrics and Objectives* section of this Sustainability Report.

Digia's value chain



Digia's value chain is divided into upstream, own operations, and downstream. The upstream section consists of Digia's subcontractor and technology partner networks, through which the company acquires the necessary expertise and services to conduct its business. Digia's role in the value chain is a provider of solutions and services. Digia's customers include both private- and public-sector organizations. The company is a major social operator in its role as a provider of digital solutions.

Interests and views of stakeholders (SBM-2)

Digia's most important stakeholders are customers, personnel, investors, technology partners, subcontractors, and communities. When identifying the material aspects of responsibility for each stakeholder, Digia has taken into account the most significant economic, social, and environmental impacts of its operations and services, as well as other significant trends affecting the IT service market. Digia builds up an understanding of materialities and stakeholders' expectations through a combination of routine management and regular meetings, surveys, and analyses. Communication methods vary by stakeholder.

Taking stakeholders' interests and views into account is a key element of Digia's strategic planning and business development. Digia responds to changes in its stakeholders' needs and expectations by continually developing its operations and prioritizing actions that will support both the company's own business and its collaboration with stakeholders.

Management maintains continuous dialogue with customers and other stakeholders with the aid of regular discussions and meetings, and by nurturing its partnerships through a variety of channels. The Audit Committee receives biannual reports on developments in stakeholder-related risks, and sustainability risks are monitored during the Group's Management Team meetings.

Digia's main stakeholders and stakeholder engagement

Stakeholder	Engagement	Purpose, and how the outcome is taken into account
Customers	<ul style="list-style-type: none"> Close cooperation in product and service development and project work, and continuous cooperation during maintenance and development Continuous dialogue through sales, marketing, and customer service teams Customer feedback via regular customer surveys Customer insights with the aid of interviews, surveys, and assessments (in addition to continuous dialogue) 	<ul style="list-style-type: none"> The further development of services, products, and the customer experience Secure systems and services Taking energy efficiency into consideration during implementation Helping customers to solve sustainability challenges
Personnel	<ul style="list-style-type: none"> Cooperation between supervisors, and discussions based on cultural and leadership principles Target and development discussions, and agreeing on learning objectives Employee feedback from regular personnel surveys Early intervention model and communications about wellbeing and mental health challenges Tribal activities, meetings, training, and regular staff events Models for cooperation activities and health and safety organizations 	<ul style="list-style-type: none"> Healthy, skilled, and diverse personnel are Digia's most important resource Digia wants to provide its employees with a community in which the value of their competence increases through on-the-job learning. A principle of lifelong learning will guarantee the best results for Digia's customers through expertise Skilled and motivated personnel will ensure the success of Digia's business operations Digia has remuneration models that support success
Investors	<ul style="list-style-type: none"> Regular dialogue with shareholders and the investor community Regular reports, publications, and news Investor meetings and events Surveys for collecting feedback 	<ul style="list-style-type: none"> Open communications aim to increase shareholder value and ensure that current and potential investors receive accurate information about the company
Technology partners	<ul style="list-style-type: none"> Active participation in technology partners' programs, training, and events Collaboration programs Regular meetings and workshops with partners 	<ul style="list-style-type: none"> Following technology trends and embracing new technologies Continuous competence development Networking and cooperation to enhance customer value Identifying new business opportunities
Subcontractors and other suppliers	<ul style="list-style-type: none"> Maintaining, expanding, and developing the Digia Hub subcontractor network Committing to Digia's Supplier Code of Conduct Annual surveys for Digia's subcontractors and selected suppliers Audits of selected suppliers (as necessary) 	<ul style="list-style-type: none"> Subcontractors and freelance developers enable project scalability Responsible supply chains and customer deliveries Managing sustainability risks throughout the supply chain
Organizations and communities	<ul style="list-style-type: none"> Cooperation with selected organizations, such as Technology Industries of Finland, TIEKE Finnish Information Society Development Center, and the Global Compact Training and cooperation programs 	<ul style="list-style-type: none"> Collecting reliable and up-to-date information Competence development and sharing best practices Influencing the development of the IT sector and information society, including green coding and calculating the carbon footprint of software

Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3)

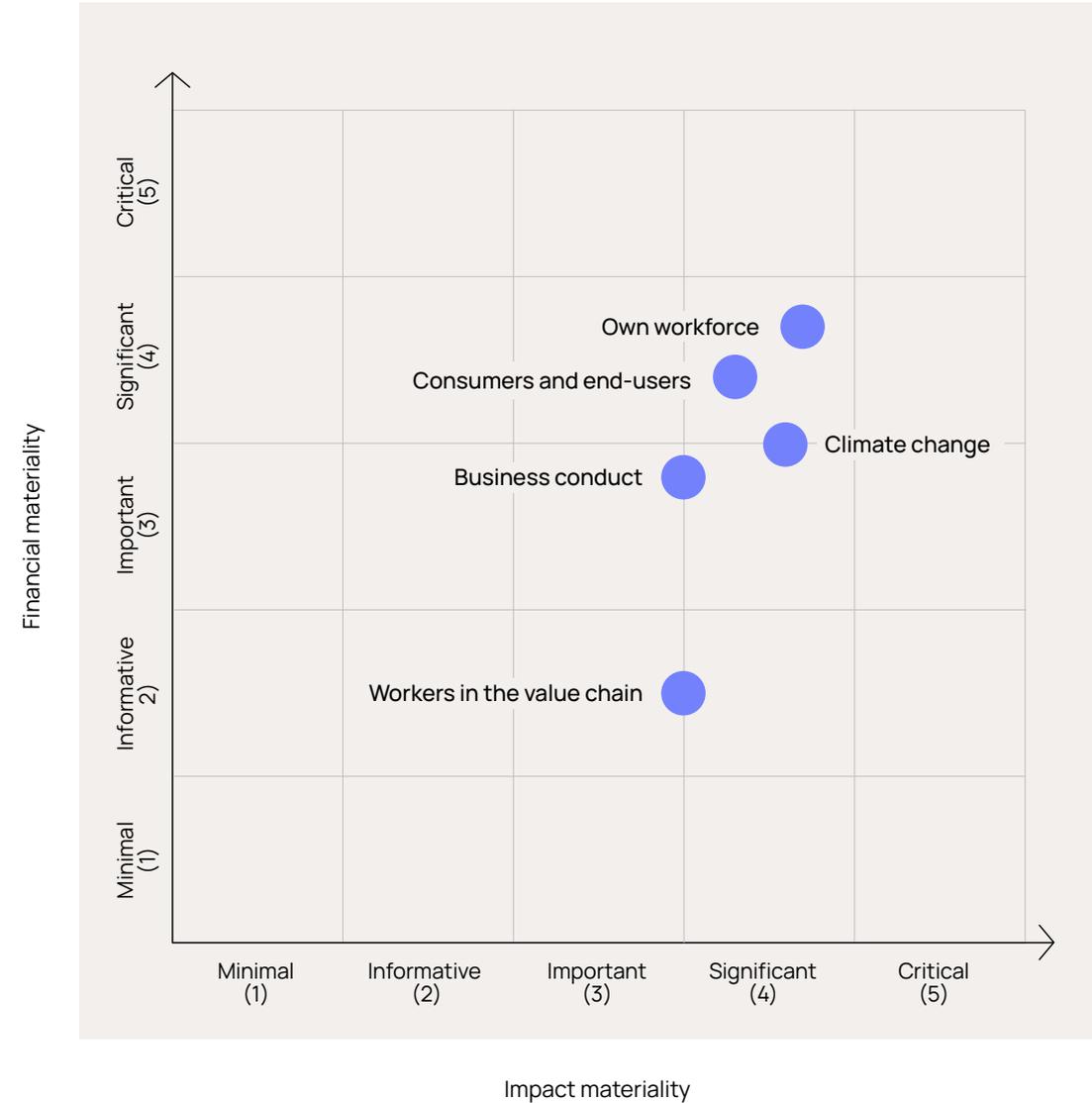
Digia carried out its first double materiality assessment in 2023. The assessment was updated in 2025 as part of the company's strategy work, with a particular focus on material impacts related to sustainability. During the update, Digia found that five of the ten sustainability themes specified in the Directive were material to the company, and also noted that theme E5 (Resource use and circular economy) no longer meets the company's materiality criteria. The material themes are E1 Climate change, S1 Own Workforce, S2 Workers in the value chain, S4 Consumers and end-users, and G1 Business conduct. All of the material themes were reassessed during the update.

For E5 Resource use and circular economy, Digia noted that there were no separate and identifiable business opportunities, risks, or impacts in this area that would be material to the company or the environment. In its earlier double materiality assessment, resource use and circular economy was identified as a material theme for Digia, and particularly from the perspective of business opportunities. However, the updated assessment considers these opportunities to be largely related to climate change mitigation and, in particular, energy efficiency.

Significant changes have occurred in the IT market, with hourly rates falling as a result of the market situation, and this may affect the company's financial performance. Digia did not otherwise identify any significant financial impacts relating to material risks or opportunities during the current reporting period. When Digia's financial risks and their management are taken into consideration, no significant changes in the company's performance, cash flows, or financial position have been observed, and none are expected in the short term. Digia has no planned investments or divestments associated with the aforementioned sustainability themes. Customer demand and needs will determine the realization of financial opportunities and their resulting environmental impacts in the short, medium, and long term.

Digia has not identified any business risks or opportunities that would not be covered by the ESRS disclosure requirements. More information about material impacts, risks, and opportunities, including their connection to Digia's strategy and business model, can be found in the topic-specific sections.

Materiality matrix



Digia's material sustainability themes are presented in the materiality matrix.

The material impacts, risks, and opportunities in Digia's double materiality assessment

ESRS Topic	ESRS Sub-topic	Value chain	Pos/Neg impact or risk/opportunity	Time frame	Impact, risk, or opportunity	Grounds
E1 Climate change	Climate change mitigation	Downstream and own operations	Actual negative impact	Short, medium, and long	Carbon emissions from operations	The highest emissions from Digia's operations and value chain arise from energy consumption. The data used in IT solutions consumes energy and generates emissions.
		Own operations and downstream	Potential positive impact	Medium and long	ESG data solutions as climate change mitigation	ESG data solutions can help to mitigate climate change through better data-driven decisions. The IT sector's energy consumption is growing, which is why green coding is becoming increasingly important.
		Downstream	Potential business opportunity	Medium and long	Carbon emissions from IT solutions, and energy efficiency	Digia's IT solutions can help customers reduce their carbon emissions and improve their energy efficiency. Costs and energy efficiency often go hand in hand.
	Energy	Downstream and own operations	Actual negative impact	Short, medium, and long	Energy consumption in own operations and the value chain	The highest emissions from Digia's own operations and value chain arise from energy consumption. The growing use of artificial intelligence will also increase energy consumption.
		Downstream	Potential positive impact	Medium and long	Green coding as part of energy efficiency	Green coding practices can reduce the energy consumed by software. These practices can be applied to both old and new software.
		Downstream	Potential business opportunity	Medium and long	Green coding as part of value creation	Green coding practices are part of value creation, and support the climate action taken by our customer companies.
		Own operations	Potential business risk	Short, medium, and long	Dependence on other operators in the value chain	Digia is dependent on the public electricity grid, major cloud service providers, and telecommunication connections. Supply chain risks and geopolitical risks have increased all across the world.
	S1 Own workforce	Working conditions	Own operations	Potential negative impact	Short and medium	The impacts of project-based work
Own operations			Actual positive impact	Short and medium	Solutions and services to support wellbeing at work	Digia has flexible working hours and locations, and services to support wellbeing at work.
Own operations			Potential business opportunity	Short and medium	Working conditions and wellbeing as part of efficiency and profitability	Good working conditions and preventive wellbeing services can improve the health and wellbeing of personnel, which can in turn improve efficiency and profitability.
Own operations			Potential business risk	Short and medium	Mental health absences	Absences related to mental health remain high in the IT sector, and this poses a significant risk to organizational performance and employee wellbeing.
Equitable treatment and equal opportunities for all		Own operations	Potential negative impact	Short and medium	The gender imbalance in the IT sector	Women are under-represented in executive positions, which highlights the gender imbalance in the sector.
		Own operations	Actual positive impact	Short and medium	Skills and diversity	A diverse and continually evolving range of talented, permanent employees is a prerequisite for business development and employee wellbeing.
		Own operations	Potential business opportunity	Medium and long	Diversity and competence as part of business development	A broad range of skills, a diverse workforce, competence development, and the use of artificial intelligence can increase Digia's profitability and efficiency.
Other employment-related rights		Own operations	Potential negative impact	Short and medium	Information security and data protection risks to own workforce	Employees can be exposed to information security and data protection risks if a third party gains unauthorized access to personal data and misuses it.
		Own operations	Potential business opportunity	Medium and long	Change management	Successful change management is particularly important in an evolving market in which the introduction of AI is having a significant impact on the organization.

ESRS Topic	ESRS Sub-topic	Value chain	Pos/Neg impact or risk/opportunity	Time frame	Impact, risk, or opportunity	Grounds
S2 Workers in the value chain	Working conditions	Upstream	Potential negative impact	Short and medium	Working conditions in subcontracting	As subcontractors are not directly employed by the company, Digia may not always receive accurate information about their working conditions. Many of Digia's subcontractors are located in Europe, but a small number work in India, which creates the possibility of varying working conditions.
	Equitable treatment and equal opportunities for all	Upstream	Potential negative impact	Short and medium	The male-dominated nature of the IT sector	The IT sector is very male dominated. Subcontracting criteria focus primarily on the required competence. Gender distribution is not systematically monitored, which may lead to experiences of discrimination among representatives of other genders.
		Upstream	Potential positive impact	Medium and long	Promoting gender equality in subcontracting	Diverse subcontracting in customer projects can promote equitable treatment and increase opportunities for underrepresented genders.
S4 Consumers and end-users	Privacy	Downstream	Potential negative impact	Short, medium, and long	The impact of information security and data protection risks on individuals	Digia's information security and data protection policies adhere to the ISO 27001 standard, and some of its businesses and locations are ISO 27001 certified. If realized, information security and data protection risks would affect both customers and end-users.
		Downstream	Actual positive impact	Short and medium	Secure public digital services	Digia is a major provider of public digital services. Its IT solutions support secure and smooth transactions. Services are provided in a way that respects data protection, privacy, and users' rights.
		Downstream	Potential business opportunity	Medium and long	Sustainable and secure partnerships	Opportunities for sustainable and reliable partnerships may increase, as customers value expertise in accessibility, usability, and security.
		Downstream	Potential business risk	Short, medium, and long	The realization of information security and data protection risks	The realization of information security and data protection risks can cause significant risks for Digia, such as financial penalties and serious damage to the company's reputation.
	Security	Downstream	Potential negative impact	Short and medium	Information security violations	Information security violations have the potential to cause significant negative impacts on both Digia's customers and their customers.
		Downstream	Potential business opportunity	Medium and long	Information security and data protection expertise	Digia must maintain a very high level of data security and GDPR-compliant data protection in order for the company to differentiate itself as a secure operator and development partner.
		Downstream	Potential business risk	Short, medium, and long	Information security risks and geopolitical risks	Information security breaches pose potentially high risks to both Digia and its customers. The global geopolitical situation may pose new and unexpected risks.
	Social inclusion	Downstream	Potential negative impact	Short and medium	Inequality and digital stress	A rise in the number of digital services could potentially increase inequality if services are not accessible and easy to use. Digital solutions can also cause digital stress to their users.
		Downstream	Actual positive impact	Medium and long	Inclusion and the digitalization of society	Usability and accessibility can have a significant positive impact on inclusion and the digitalization of society in public-sector services in particular.
		Downstream	Potential business opportunity	Medium and long	Usability and accessibility of services	Usability and accessibility are the cornerstones of Digia's platform and solution design, and key areas of expertise.
G1 Business conduct	Business conduct	Upstream and own operations	Actual positive impact	Short and medium	A reliable business partner	Digia operates in sectors in which unethical business practices, such as corruption and bribery, are rare. The company is considered to be a reliable business partner.
		Own operations	Potential business risk	Short and medium	Reputation risk	If corporate culture does not support ethical behavior, this can lead to reputation risks. Fulfilling regulatory requirements can be a potential risk factor and may require investments.
	Own operations and downstream	Potential business opportunity	Short and medium	Reliability as a competitive factor	The company's sustainable business and governance model makes Digia a reliable partner, and that can also be a competitive advantage.	

Managing impacts, risks, and opportunities

Description of the processes to identify and assess material impacts, risks and opportunities (IRO-1)

The company's materiality assessments identify and evaluate the most significant sustainability matters related to Digia's business, taking the entire value chain into account. They cover the company's own operations, as well as all upstream and downstream operations from direct and indirect suppliers to customers and solution end-users. The assessments are based on the EU Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). They determine the sustainability themes on which Digia's business has significant positive and/or negative impacts and the themes that create significant business risks and/or opportunities for Digia. Digia's business model is based on expert work and the provision of IT services. The company does not operate in high-risk countries or sectors in which, for example, human rights or environmental risks would be higher than usual.

The list of sustainability matters covered in the ESRS Application Requirements (*ESRS 1 AR 16*) is utilized both during assessments and to draw up a preliminary list of material topics. The process utilizes existing data on Digia's sustainability themes, as well as plans and external sources of information about typical sustainability themes within the sector. Updates analyze changes in the market environment and identify potential new risks. The stakeholder-related background material includes customer interviews, online customer surveys, a reputation survey, and an employer image survey. Update projects will make use of external experts as required. A separate materiality assessment will be carried out for impacts and financial materiality.

The assessments use a scoring system in which each topic is individually assessed in terms of its scale, scope, remediation, and probability. Risks, dependencies, and opportunities are scored on the basis of their financial significance and probability. All topics are analyzed from the perspective of their impacts and financial significance, with particular attention being paid to the relationships between them. As part of the assessment, Digia considers which section of the value chain has the greatest impact and over what time frame. The value chain is separated into upstream and downstream, and

Digia's own operations. The time frame is divided into short-, medium-, and long-term. Probability is assessed on a scale of one to five. Some of Digia's internal experts also take part in the assessment, for example, via interviews and workshops. Digia's Management Team is involved in the assessment process.

Topics with a score above a predetermined threshold are defined as material. This threshold is defined as topics with a score of moderate or higher. During its assessments, Digia has noted that the material impacts of upstream operations only cover direct suppliers, while downstream operations include customers and solution end-users. A total of 11 material topics were identified, and they can be found in this Sustainability Statement under section *SBM-3 Material impacts, risks, and opportunities and their interaction with strategy and business model*. On the basis of preparatory work carried out by the Management Team, the Audit Committee reviews and approves the final material sustainability topics that have been identified in the double materiality assessment.

The management of sustainability risks is an integral part of Digia's risk management process and management model. The key themes identified during double materiality assessments and their updates will be incorporated into the risk management framework and addressed in accordance with the company's risk management process. Impacts and opportunities are addressed in each business area, and also by the senior executive in charge of the function in question. They are assessed and prioritized as part of the annual calendar. Sustainability and a sustainable business model are key elements in Digia's strategy.

In conjunction with the update carried out during the reporting year, Digia deepened its double materiality assessment by examining the themes in greater detail at sub-sub-topic level. Some topics had previously been grouped together, which may have partially obscured the importance of their individual impacts. A more accurate picture of the materiality of each impact, risk, and opportunity has now been obtained by analyzing the themes as separate sub-sub-topics. This has in turn enabled more systematic prioritization of impacts, and has helped to identify those areas that are most important from each stakeholder's perspective.

Digia reviews its materiality assessment at least once per strategy period and, if necessary, also at more frequent intervals if there are significant

changes in the company's operating environment or business. The update process follows the same thorough methodology as the first round of analyses in order to ensure that the materiality assessment is reliable and up to date.

Climate scenario analysis

As part of its double materiality assessment (DMA), Digia has assessed the impacts, risks, and opportunities related to climate change. The negative material impacts relate to both our supply chain and our own operations. Digia carried out its first climate scenario and resilience analysis in conjunction with an update of the double materiality assessment. During this update, Digia identified the physical and transitional climate risks that will affect Digia's operations over different time frames. The climate impact of Digia's operations is assessed by calculating greenhouse gas emissions. Both the calculation methodology and results are covered in more detail in Disclosure Requirement *E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions*.

Climate risks related to Digia's business operations are included in the company's risk management process and monitoring alongside other sustainability risks. Climate resilience and individual climate risks are covered in more detail in Disclosure Requirement SBM-3, which describes the *Material impacts, risks, and opportunities and their interaction with strategy and business model*.

Digia carried out a climate scenario analysis as part of its resilience analysis. The scenario analysis was carried out in accordance with the guidelines issued by the TCFD (Task Force on Climate-related Financial Disclosures).

Four alternative operating environment scenarios were developed on the basis of this analysis. The scenarios combine different levels of steering, a variety of technological developments, and varying climate policies. Two of these contrasting scenarios were selected for further analysis. To support these climate scenarios, Digia utilized two of the IPCC's AR6 SSP scenarios (SSP1-2.6 and SSP5-8.6), which are consistent with the latest scientific knowledge. The scenario SSP1-2.6 describes a low-carbon trajectory in which global warming is limited to around 1.5–2°C, while SSP5-8.6 is a high-emission scenario in which temperature increases could exceed 4°C by the end of the century. Digia's trajectories were as follows:

- Scenario 1: A low-carbon scenario with sustainable digital development: strong steering and green technologies that are reflected in a rapid green transition that corresponds to the IPCC scenario SSP1-2.6 (warming limited to around 2°C).
- Scenario 2: A carbon-intensive digital growth scenario: weak management and production-driven efficiency, which is reflected in carbon-intensive growth and weak controls, and corresponds to the IPCC scenario SSP5-8.5 (warming of more than 4°C).

Digia used these scenarios to identify the physical and transition risks that are material to the company.

Physical risks

Digia's physical climate-related risks include extreme heat, heavy rainfall and snowfall, floods, droughts, forest fires, severe storms, a rise in sea levels, water shortages, and air pollution. The scope of the scenarios and risk assessment related to physical climate-related risks was based on relevant risks at Digia's locations and in its value chain. This assessment also utilized the European Environment Agency's (EEA) risk descriptions. The risks were identified for short-, medium-, and long-term timeframes as per the ESRS. The IPCC's material was used to assess physical risks in the year 2040.

Digia has no significant physical assets that are directly exposed to climate risks. The company's business is based on digital services and professional services. Digia's business continuity is, however, dependent on both its value chain and critical infrastructure, such as datacenters, cloud services, and telecommunications connections. Climate risks, such as extreme weather phenomena, floods or heatwaves, may affect the operations of these service providers, which in turn may affect the availability and reliability of Digia's services. Physical risks remain moderate in the low-carbon scenario. Although global temperatures will rise, the company's overall risk level will remain low, and short- and medium-term threats in particular will be related to individual storms or heatwaves. In the high-emission scenario, the long-term risks will increase significantly in the 2030s and could become critical in the 2040s. Typical threats to Digia include an increase in heatwaves, which put stress on datacenters, and storms and floods, which can disrupt infrastructure networks and cause widespread internet outages.

Transition risks

Neither Digia's business nor its assets are particularly exposed to transition risks, as it has no physical products, production facilities, or energy-intensive processes. Transition risks are expected to have only a limited impact on Digia's business, and may even open up new business opportunities. Promoting the green transition in customer solutions requires the availability of reliable data, which Digia can enable by providing sustainable IT solutions.

The SSP1-2.6 scenario was mainly used to identify and assess transition risks and opportunities related to climate change. Regulation is strict and predictable in the low-carbon scenario. In this scenario, companies have to meet their climate targets, which creates reputational and market risks for Digia if these promises are not kept. Although cost pressures will be limited in the short term, the transition to renewable energy could raise prices. At the same time, significant opportunities are emerging through growing demand for digital solutions that support emission reductions and energy efficiency. The market for adapting to new and updated legislation also offers business opportunities over the medium and long term.

In the high-emission scenario (SSP5-8.5), transition risks are low over the short and medium term, as the introduction and implementation of stricter regulation is unlikely or uncertain. These risks may, however, suddenly increase in the long term. Policy action and price volatility arising from fossil dependency may increase costs and cause losses in value.

Disclosure requirements in ESRS covered by the undertaking's sustainability statement (IRO-2)

A list of reported disclosure requirements and a list of data points based on other EU legislation are presented on pages 68-69 of this Sustainability Statement. Digia carried out a double materiality assessment to determine the materiality information that needs to be reported for the company's business. This assessment covered the most significant sustainability themes throughout the value chain. The information that Digia will report on the basis of its materiality assessment covers those impacts, risks, and opportunities that have a significant impact on Digia's business or stakeholders. More information about the materiality assessment can be found in Disclosure Requirement *IRO-1 Description of the processes to identify and assess material impacts, risks, and opportunities*.

Policies adopted to manage material sustainability matters (MDR-P)

The key policies that Digia has introduced to manage sustainability topics are described below. The content, scope, and application of Digia's operating principles are discussed in more detail in the topic-specific sections.

Actions and resources in relation to material sustainability matters (MDR-A)

Actions and resources related to material sustainability matters are described in more detail in the topic-specific sections.

Metrics and objectives

Metrics in relation to material sustainability matters (MDR-M)

A list of the reported disclosure requirements can be found on pages 66-67 of this Sustainability Statement. More detailed information about metrics for material sustainability topics can be found in the topic-specific sections. The metrics have not been verified by anyone other than the verifier.

Tracking effectiveness of policies and actions through targets (MDR-T)

Digia's sustainable business model and responsible way of working are integral to the company's strategy and instrumental to its business success. The company's sustainability program and its targets cover the strategy period 2023-2025.

Digia's focus areas and objectives in corporate responsibility are based on the company's strategic policies, the expectations of key stakeholders, the characteristics of the IT service market and business environment, the impacts of the company's operations, and the objectives of the UN's Sustainable Development Goals and Global Compact.

During the strategy period, Digia has ambitiously sought to do even better in all sustainability topics (E, S, and G). The focus areas for the strategy period were to reduce the company's carbon footprint, strengthen Digia's image as an attractive and responsible employer, and reinforce the company's position as a reliable partner to its customers. The importance of these objectives is underlined by the fact that sustainability targets are integrated into management incentive schemes.

Harmonizing the Group's practices and reporting after acquisitions is a critical area of development, as sustainability targets and metrics must be comparable and transparent throughout the Group. Digia is working with its subsidiaries to develop both targets and target monitoring, with the aim of creating a uniform target and monitoring model for the entire Group.

The focus areas, objectives, and key metrics for Digia's sustainability in the 2023-2025 strategy period are described in the table below. The objectives and their definitions are discussed in more detail in the topic-specific sections.

Topic-specific standard	Key public principles and policies	Key internal guidelines and programs
E1 Climate change	Environmental policy Code of Conduct Supplier Code of Conduct	Sustainable Supplier program
S1 Own workforce	Code of Conduct Human rights commitment Equality and non-discrimination program	Cultural principles Early intervention model Salary and remuneration manual Guidelines on inappropriate behavior Hybrid work model Leadership principles
S2 Workers in the value chain	Supplier Code of Conduct Human rights commitment	Sustainable Supplier program
S4 Consumers and end-users	Code of Conduct Human rights commitment AI policy	Digital security: information security and data protection policies ISO 27001 information security management system ISO 9001 quality management system
G1 Business conduct	Code of Conduct Anti-corruption and anti-bribery policy Disclosure policy Remuneration policy	Corporate Governance guidelines Cultural principles

Sustainability objectives for Digia's 2023–2025 strategy period

Topic ¹⁾	ESRS	Objective	Key indicator	Target level, 2025	2024	2025	Location in Sustainability Statement
Environment (E)	E1 Climate change	We are reducing our carbon footprint	CO ₂ emissions from the entire value chain	60% reduction in CO ₂ emissions compared to 2019	-40% ²⁾	-64% ²⁾	47
People (S)	S1 Own workforce	Healthy, diverse, and skilled personnel	Employee Net Promoter Score (eNPS)	eNPS +35% compared to 2022	+60% ³⁾	-80% ³⁾	54
	S1 Own workforce	Increased diversity at a number of organizational levels	Proportion of women in executive roles	25%	16%	14%	54
	S1 Own workforce	Digia leaves a responsible mental footprint	Absences related to mental health	Fewer than 1.0 days of absence per person per year ⁴⁾	1.3	1.0	54
	S1 Own workforce	We provide opportunities for lifelong learning	Percentage of employees for whom a learning target has been set	A learning target has been set for 75% of personnel ⁵⁾	52%	58%	55
Reliable partner (G)	S4 Consumers and end-users	A visionary, reliable, and secure partner	Net Promoter Score (NPS)	NPS +25% compared to 2022	+18% ³⁾	+34% ³⁾	63
	G1 Business conduct	Entire organization has adopted ethical ways of working	Percentage of employees who have completed annual Code of Conduct training	90% of Digia employees have completed annual Code of Conduct training	84%	96%	64-65
	S2 Workers in the value chain	Digia's subcontractors are committed to Digia's Code of Conduct	Percentage of subcontractors who are committed to Digia's Supplier Code of Conduct	100% of subcontractors are committed to Digia's Supplier Code of Conduct	89% ³⁾	100% ³⁾	59
	S4 Consumers and end-users	Safe partner	Percentage of employees who have completed annual security training	90% of Digia employees have completed security training	94% ³⁾	95% ³⁾	62-63

¹⁾ Here, the targets are presented in line with Digia's sustainability program. The targets and metrics are described in more detail in the sections devoted to each ESRS standard and disclosure requirement.

²⁾ Digia's emissions reduction plan and target have been drafted on the basis of the situation and scope defined in 2019.

³⁾ Companies in Finland.

⁴⁾ Mental health absences are based on the sickness absence data provided by Digia's occupational healthcare partner in accordance with the model of the Confederation of Finnish Industries (EK). It gives the number of days of absence due to mental health reasons in relation to the average number of employees in the organization.

⁵⁾ All employees for whom a learning objective has been defined and recorded in the HR system.

ESG

Environment

EU Taxonomy

The Taxonomy Regulation (EU 2020/852) seeks to define standardized, science-based assessment criteria for environmentally sustainable economic activities in the European Union.

Taxonomy eligibility in 2025

Digia's field of business is to develop IT solutions and engage in related projects, maintenance, and consulting. Digia has identified taxonomy-eligible activities on the basis of technical descriptions. With regard to climate change mitigation, Digia's operations are categorized as Activity 8.2 (*Data-driven solutions for GHG emissions reductions*) and Activity 8.1 (*Data processing, hosting, and related activities*). Its operations also fall under Activity 4.1 (*Provision of IT/OT data-driven solutions*) for the transition to a circular economy and Activity 4.1 (*Provision of IT/OT data-driven solutions*) for the sustainable use and protection of water and marine resources. Digia's operations also impact Activity 8.4 (*Software enabling physical climate risk management and adaptation*).

Digia reports taxonomy-eligible net sales and expenses as climate change mitigation under Activity 8.1 (*Data processing, hosting, and related activities*) and Activity 8.2 (*Data-driven solutions for GHG emissions reductions*).

Digia's assessment did not identify any taxonomy-eligible activities for other environmental objectives.

Taxonomy-alignment in 2025

Digia has assessed its taxonomy-eligible activities on the basis of technical criteria. The assessment was carried out by combining data from the supply chain with offering data. It verified that suppliers met the technical criteria and there was no significant harm done to other climate targets (*Do No Significant Harm, DNSH*).

The substantial contribution criteria for Activity 8.1 (*Data processing, hosting, and related activities*) was assessed on the basis of material generated by supplier management. The datacenters used by Digia have signed the Climate Neutral Data Center Pact, which meets the substantial contribution criterion "The activity has implemented all relevant practices listed as 'expected practices' in the most recent version of the European Code

of Conduct on Data Center Energy Efficiency". The datacenters also ensured that the Global warming potential (GWP) of refrigerants used in their cooling systems was a maximum of 675.

The substantial contribution criteria for Activity 8.2 (*Data-driven solutions for GHG emissions reductions*) was assessed on a project-by-project basis. The substantial contribution criteria were met if the project resulted in a solution that enabled a significant reduction in the customer's GHG emissions and there was no alternative solution or technology on the market. As the criteria for significant contribution were not met, Digia will not report net sales under taxonomy Activity 8.2 in 2025.

For climate change adaptation, DNSH criteria fulfillment was assessed using a climate risk and vulnerability assessment with an assumed life span of more than 10 years. This risk and vulnerability assessment included an assessment of the economic impacts of physical climate risks and an adaptation plan for significant risks. The risk assessments were based on the IPCC's Assessment Report (AR6 Synthesis Report: Climate Change 2023). The scenarios used were level SSP1-2.6 for an optimistic assessment and level SSP5-8.5 for a pessimistic assessment. No significant risks were identified for either activity. The DNSH criteria for the transition to a circular economy were analyzed by ensuring that datacenter equipment and its lifecycle management processes meet the requirements of Directives 2009/125/EC, 2011/65/EU, and 2012/19/EU.

The DNSH criterion "Sustainable use and protection of water and marine resources" for Activity 8.1 (*Data processing, hosting, and related activities*) was verified by proving that, on the basis of the datacenter's location and year of completion, its construction must have complied with an environmental permit procedure in which the impacts on water resources had been assessed.

All of Digia's business activities meet the minimum safeguards. The implementation of minimum safeguards was assessed on the basis of documentation and its practical application. The assessment verified compliance with ethical guidelines and OECD, UN, and ILO guidelines. This verification covered the codes of conduct for both suppliers and Digia's own workforce; quality, environmental, and information security systems; risk management guidelines, cultural principles, and the salary and remuneration manual; and guidelines for compliance, equality, and non-discrimination.

Digia expects that the size of its taxonomy-aligned business may vary significantly from year to year due to the nature of its operations. For example, demand for customized solutions related to climate change may vary and there may be changes in supply chains.

Turnover KPI

The denominator of the turnover KPI (the key performance indicator for net sales) covers Digia's total turnover, which is recognized in line with IFRS 15 (Note 3.2 to the Financial Statements). The numerator of the turnover KPI is the turnover from products or services related to taxonomy-eligible or taxonomy-aligned economic activities, including intangible assets, presented by taxonomy class. The table lists the turnover of activities identified as falling under taxonomy Activity 8.1 based on analyses. The turnover aligned with Activity 8.1 (*Data processing, hosting, and related activities*) is EUR 63.2 million (EUR 51.6 million), which represents 29.1 percent (25.1%) of total turnover and constitutes Digia's taxonomy-aligned total net sales. The turnover KPI is accrual-based, and each transaction has only one taxonomy classification to eliminate the risk of figures being reported twice under different taxonomy classes.

OpEx KPI

The denominator of the OpEx KPI (key performance indicator for operational expenses) includes direct non-capitalized expenses related to R&D; expenses related to building renovations, short-term leases, maintenance, and repairs; and other direct costs related to the daily maintenance of tangible assets.

Digia's relevant cost items for this denominator can be found in Note 3.7 to the Financial Statements. These cost items relate to research and development, and totalled EUR 3.7 million (EUR 3.8 million) in 2025.

Digia has not identified any taxonomy-aligned or taxonomy-eligible operating expenses for the numerator.

CapEx KPI

The denominator of the CapEx KPI (key performance indicator for gross capital expenditure) covers increases in tangible and intangible assets during the fiscal year before depreciation, amortization, and revaluation. This information can be found in Notes 7.1 and 7.2 to the Financial Statements. This denominator

also covers increases in right-of-use asset items in leases under IFRS 16, which are shown in Note 7.4 to the Financial Statements.

Taxonomy-aligned capital expenditure in the reporting year, MEUR	0.2
of which intangible assets	0
of which property, plant, and equipment	0
of which leased assets	0.2

The numerator of the CapEx KPI covers the proportion of right-of-use asset items accounted for by electric vehicles. This figure is EUR 0.2 million (EUR 0.5 million) and represents 0.8 percent (12.4%) of total investments. Investments totalled EUR 27.1 million (EUR 4.2 million) in 2025. The year on year change in capital expenditure reflects the effects of the acquisition on both tangible and intangible assets. The increase in fixed assets is primarily driven by the acquisition and the new lease arrangements in Helsinki. The numerator of the CapEx KPI is obtained directly from supplier data, as this eliminates the risk of figures being reported twice under different taxonomy classes.

Net sales

2025 financial year	2025			Substantial contribution criteria						"Do No Significant Harm" criteria (DNSH: Do No Significant Harm)						Minimum safeguards (17)	Proportion of taxonomy-aligned (A.1) or taxonomy-eligible (A.2.) net sales, 2024 (18)	Category enabling activity (19)	Category transitional activity (20)
	Code, 2025 (a) (2)	Net sales, 2025 (3)	Proportion of net sales, 2025 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)				
Economic activities (1)		MEUR	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	%	E	T

A. TAXONOMY-ELIGIBLE ACTIVITIES

A.1 Environmentally sustainable activities (Taxonomy-aligned)

Mitigation 8.1 Data processing, hosting, and related activities	CCM 8.1	63.2	29.1%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	N/EL	Y	N/EL		25.1%		T	
Mitigation 8.2 Data-driven solutions for GHG emissions reductions	CCM 8.2	–	– %	Y	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	Y	N/EL	N/EL	Y	N/EL		– %	E		
Net sales of environmentally sustainable activities (Taxonomy-aligned) (A.1)		63.2	29.1%	29.1%	0%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	25.1%			
Of which enabling		–	– %	– %	0%	0%	0%	0%	0%	0%	N/EL	Y	N/EL	N/EL	Y	N/EL	Y	– %	E	
Of which transitional		63.2	29.1%	29.1%							N/EL	Y	Y	N/EL	Y	N/EL	Y	25.1%		T

A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)

				EL; N/EL (f)															
Net sales of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	14.3	6.6%	6.6%	0%	0%	0%	0%	0%	0%	0%							6%		
A. Net sales of Taxonomy-eligible activities (A.1+A.2)	77.5	35.7%	35.7%	0%	0%	0%	0%	0%	0%	0%							31.1%		

B. TAXONOMY-NON-ELIGIBLE ACTIVITIES

Net sales of Taxonomy-non-eligible activities	139.5	64.3%
TOTAL	217.0	100.0%

Y – Yes, a Taxonomy-eligible and Taxonomy-aligned activity for the environmental objective in question

N – No, a Taxonomy-eligible but not Taxonomy-aligned activity for the environmental objective in question

N/EL – Not applicable, a Taxonomy-non-eligible activity for the environmental objective in question

Operating expenses

2025 financial year	2025		Substantial contribution criteria						"Do No Significant Harm" criteria (DNSH: Do No Significant Harm)						Minimum safeguards (17)	Proportion of taxonomy-aligned (A.1) or taxonomy-eligible (A.2.) operating expenses, 2024 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic activities (1)	Code (a) (2)	Operating expenses (3)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)				
		Proportion of operating expenses, 2025 (4)	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	%	E	T
		MEUR	%															

A. TAXONOMY-ELIGIBLE ACTIVITIES

A.1 Environmentally sustainable activities (Taxonomy-aligned)

Mitigation 8.1 Data processing, hosting, and related activities	CCM 8.1	–	–%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	N/EL	Y	N/EL	Y	–%		T	
Mitigation 8.2 Data-driven solutions for GHG emissions reductions	CCM 8.2	–	–%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	Y	N/EL	N/EL	Y	N/EL	Y	–%	E		
Operating expenses of environmentally sustainable activities (Taxonomy-aligned) (A.1)		–	–%	–%	0%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	–%			
Of which enabling		–	–%	0.0%	0%	0%	0%	0%	0%	0%	N/EL	Y	N/EL	N/EL	Y	N/EL	Y	–%	E	
Of which transitional		–	–%	–%							N/EL	Y	Y	N/EL	Y	N/EL	Y	–%		T

A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)

				EL; N/EL (f)															
Operating expenses of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		–	0.0%	0.0%	0%	0%	0%	0%	0%	0%							0%		
A. Operating expenses of Taxonomy-eligible activities (A.1+A.2)		–	0.0%	0.0%	0%	0%	0%	0%	0%	0%							0%		

B. TAXONOMY-NON-ELIGIBLE ACTIVITIES

Operating expenses of Taxonomy-non-eligible activities		3.7	100.0%																
TOTAL		3.7	100.0%																

Y – Yes, a Taxonomy-eligible and Taxonomy-aligned activity for the environmental objective in question

N – No, a Taxonomy-eligible but not Taxonomy-aligned activity for the environmental objective in question

N/EL – Not applicable, a Taxonomy-non-eligible activity for the environmental objective in question

Capital expenditure

2025 financial year	2025		Substantial contribution criteria						"Do No Significant Harm" criteria (DNSH: Do No Significant Harm)						Minimum safeguards (17)	Proportion of taxonomy-aligned (A.1) or taxonomy-eligible (A.2.) capital expenditure, 2024 (18)	Category enabling activity (19)	Category transitional activity (20)	
Economic activities (1)	Code (a) (2)	Capital expenditure (3)	Proportion of capital expenditure, 2025 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)					Biodiversity (16)
		MEUR	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
Mitigation 6.5 Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	0.2	0.8%	N/EL	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	N/EL	Y	N/EL	Y	12.4%		T
Capital expenditure of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.2	0.8%	0.8%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	12.4%		
Of which enabling		–	–%	0.0%	0%	0%	0%	0%	0%	N/EL	Y	N/EL	N/EL	Y	N/EL	Y	–%	E	
Of which transitional		0.2	0.8%	0.8%						N/EL	Y	Y	N/EL	Y	N/EL	Y	12.4%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)																			
				EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)										
Capital expenditure of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		–	0.0%	0.8%	0%	0%	0%	0%	0%								0.0%		
A. Capital expenditure of Taxonomy-eligible activities (A.1+A.2)		0.2	0.8%	0.8%	0%	0%	0%	0%	0%								12.4%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Capital expenditure of Taxonomy-non-eligible activities		26.8	99.2%																
TOTAL		27.1	100.0%																

Y – Yes, a Taxonomy-eligible and Taxonomy-aligned activity for the environmental objective in question
 N – No, a Taxonomy-eligible but not Taxonomy-aligned activity for the environmental objective in question
 N/EL – Not applicable, a Taxonomy-non-eligible activity for the environmental objective in question

Activities related to fossil gas and nuclear energy

Row	Nuclear energy related activities	
1	The undertaking carries out, funds, or has exposures to research, development, demonstration, and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2	The undertaking carries out, funds, or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3	The undertaking carries out, funds, or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
Fossil gas related activities		
4	The undertaking carries out, funds, or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5	The undertaking carries out, funds, or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6	The undertaking carries out, funds, or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

E1 – Climate change

Integration of sustainability-related performance in incentive schemes (GOV-3)

Digia's sustainability-related remuneration is described in more detail in this Sustainability Statement's General Disclosures under Disclosure Requirement GOV-3 Integration of sustainability-related performance in incentive schemes. The emission reduction targets for the strategy period are covered in more detail in Disclosure Requirement E1-4 Targets related to climate change mitigation.

Transition plan for climate change mitigation (E1-1)

Digia is developing a transition plan to mitigate climate change to align its strategy and business model with the goals of the Paris Climate Agreement. The plan will be integrated into Digia's new strategy in 2026. The final transition plan will be published in the 2026 Sustainability Statement.

The key indicator for the transition plan is the carbon footprint calculation, covering Scopes 1, 2 and 3, as per the GHG Protocol. The current strategy period's target of a 60 percent reduction in CO₂ emissions in operations in Finland by 2025 (compared to the 2019 baseline) does not meet the Paris Agreement's emission reduction target of 1.5°C. Digia committed to Science Based Targets (SBTi) in 2024, and launched a process to set its science-based emission reduction targets in 2025. Digia has now submitted its emission reduction targets to the SBTi for assessment, but has not yet received formal validation of its targets. The process is moving forward in accordance with the SBTi's guidelines, and Digia is awaiting confirmation of the acceptability of its targets before publication. The baseline for Digia's updated climate targets will be its 2024 carbon footprint calculation, which covers the entire Group.

Digia's forthcoming transition plan is based on actions to reduce emissions throughout the value chain. Improving energy efficiency and switching to renewable energy sources, such as fossil-free electricity and heating, are key elements of the plan. Digia will also employ digitalization and automation to improve resource efficiency. The company works closely with suppliers to ensure that the services and products it purchases are low-carbon. Particular attention will be paid to the emissions, lifespan and recyclability of IT

equipment. Market changes, such as the transition to low-carbon solutions for energy production, support Digia's objectives and will reduce indirect emissions.

See Disclosure Requirement EU Taxonomy for more information about Digia's taxonomy eligibility and alignment. Carbon lock-ins are unlikely, as Digia's business is based on software and services. Carbon lock-ins typically arise from physical infrastructure and long-term investments in carbon-intensive technologies. Digia is not excluded from the EU's Paris-aligned Benchmarks.

Sustainability is integral to Digia's strategy and operating model. Investments related to implementing the transition plan will be taken into account in regular financial planning and the necessary funding will be included in the annual budget. The transition plan will be discussed by the Sustainability Steering Group and Board of Directors in spring 2026.

Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3)

A resilience analysis was carried out in 2025 in conjunction with a climate scenario analysis. In the resilience analysis, Digia investigated whether any of its locations were particularly vulnerable to the risks posed by climate change, and how the company can adapt to and cope with them. The starting point for the resilience analysis was to identify the key factors that influence climate resilience and the company's operating environment. The resilience analysis was based on Digia's climate scenario analysis, which describes the company's process for identifying and assessing additional risks and opportunities associated with climate-related material impacts. More detailed information about this can be found in Disclosure Requirement *IRO-1 Description of the processes to identify and assess material impacts, risks, and opportunities*.

The physical risks modelled in the scenarios cover chronic and acute risks that could have a financial impact on Digia and relate to temperature, wind, water, landmass, and soil. Physical risks are more likely to occur in IPCC scenario SSP5-8.6, and will increase and become more pronounced over the long term. Digia has identified the following climate-related physical risks in its operating environments and geographical locations:

- Chronic: Changes in temperature, thermal stress, temperature fluctuations, changes in rainfall patterns and types, variations in rainfall or snowfall, hydrological variations, rising sea levels, water stress, soil degradation.
 - Acute: Heatwaves, cold waves, storms, heavy rainfall, floods.
- The assessment found the vast majority of these risks to be low, although some risks were classified as medium. Medium risks include heatwaves, water scarcity, heavy rainfall, floods, and soil degradation. Physical risks remain moderate in the low-carbon scenario (SSP1-2.6). In the high-emission scenario (SSP5-8.5), the risks will increase significantly in the 2030s and could become critical in the 2040s. Typical threats to Digia include an increase in heatwaves, which put stress on datacenters, and storms and floods, which can disrupt infrastructure networks and cause internet outages.

Digia's resilience analysis covered its own operations, critical infrastructure, and key sections of the value chain. The analysis looked at their resilience and the value chain's adaptability, as well as these areas' exposure to climate and transition risks. Evolving factors include technological developments, regulation and policy action, changes in energy markets, and the role played by digitalization in society. The resilience analysis sought to take short-, medium-, and long-term changes into account, and used the same time frames as the IPCC climate scenarios (2040).

Due to the nature of the company's business, Digia can be considered a resilient and low-carbon company. Its services are based on digital solutions and professional services, which significantly reduces the company's exposure to traditional climate risks, such as infrastructure damage or issues with the availability of raw materials. The resilience analysis shows that no significant physical or transition risks that would directly jeopardize business continuity have been identified in Digia's own operations. The risks are mainly related to critical sections of the value chain on which Digia's service provision is dependent, such as datacenters, cloud services, and telecommunications connections. Although these carry a low level of risk in the short to medium term, individual exceptional weather phenomena, such as storms or heatwaves, may cause incidents. Digia manages these risks as part of its risk management process, and works closely with its suppliers.

The company seeks the continuous renewal of its operating methods, and aims to utilize smart technology in its business. Digia believes that information

systems and versatile IT solutions will play a key role in building resilience and combating climate change. Its technologies support digitalization and automation, which improve efficiency and productivity while simultaneously reducing emissions and resource use.

Policies related to climate change mitigation (E1-2)

Digia's environmental policy contains the company's most important policies related to climate change mitigation. It helps to ensure that the environment is taken into account in all of the company's operations, and thereby supports the achievement and fulfillment of environmental targets and requirements. The environmental policy sets out Digia's policies on climate change mitigation, energy efficiency, and the transition to renewable energy. These policies steer Digia's own operations in particular, with the aim of ensuring that activities such as travel and procurement are conducted in an energy- and material-efficient manner that generates the lowest possible emissions. Digia also uses renewable energy whenever possible.

Digia's environmental policy is based on Finnish national legislation, the UN Sustainable Development Goals, and recommendations and practices in the field, which are actively monitored and developed. The environmental policy applies to the entire Group and has been approved by Digia's Management Team. Its implementation is the responsibility of the Head of Sustainability and the sustainability unit, which steers and develops operative measures in collaboration with financial, legal, and business units. Digia's Management Team is responsible for supervising the policy. Digia's environmental policy is publicly available on the company's website.

The environmental policy is supported by Digia's Code of Conduct, which encourages environmentally friendly solutions both in business operations and the workplace environment, and requires contractors and partners to do the same. The Code of Conduct is described in more detail in Disclosure Requirement *G1-1 Corporate culture and business conduct policies*. Digia's ethical guidelines for its supply chain are contained in its Supplier Code of Conduct and Sustainable Supplier program, which are covered in more detail in Disclosure Requirement *S2-1 Policies related to value chain workers*.

Actions and resources in relation to climate change policies (E1-3)

In accordance with Digia's environmental policy, the company aims for its own operations (including travel and procurement) to be conducted in an energy- and material-efficient manner that generates the lowest possible emissions. Digia uses renewable energy whenever possible. The six major actions that Digia is taking to mitigate climate change are detailed below. It is estimated that these climate change mitigation and decarbonization measures will enable the company to achieve a total reduction of about 312 tCO₂e, of which premises-related changes and purchases of renewable energy have resulted in an annual emission reduction of about 264 tCO₂e.

Vehicles

Digia's company car benefit is a discretionary benefit that may be given to employees who need a vehicle for their job or otherwise. The cars are owned by a leasing or financing company. In accordance with Digia's vehicle policy, the company favors low-emission vehicles and sets a maximum emission limit for acquired vehicles on an annual basis. This policy applies to Digia's companies in Finland.

Purchased energy

Digia aims to use zero-emission or renewable energy in its premises. As Digia leases all of its premises, the company is dependent on its landlords' efforts to transition to zero-emission or renewable energy.

At the end of 2025, Digia operated out of 11 locations in Finland, three permanent locations in Sweden, two in Poland, and one in the Netherlands. In 2024, Digia decided to make changes in Helsinki: the company reduced the size of its current headquarters, gave up its lease on another set of smaller premises in Helsinki, and moved into new premises in central Helsinki in early 2025. In addition to being smaller in size, the new premises use carbon-neutral electricity. The combined effect has a significant positive impact on reducing the carbon footprint of Digia's own operations. The realized reduction in emissions is reflected in Scope 2 emission reductions in Disclosure requirement *E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions*.

The need for changes at other locations will be examined when existing leases are nearing their end. Digia actively seeks to influence its landlords,

so as to ensure the use of zero-emission energy (electricity, heating, and cooling) on its premises. To date, these discussions have mainly been held with landlords of office locations in Finland. One successful example is the Oulu office, which switched its electricity contract to zero-emission electricity in 2025.

Purchased goods and services

In order to reduce emissions from procurement, Digia is developing its supplier management to enable the collection of primary emissions data from suppliers. The company seeks to maintain active dialogue with its major suppliers in order to ensure that they are committed to reducing emissions in their own operations. At the same time, Digia is also seeking other opportunities to reduce emissions through either a reduction in purchases or changes in suppliers.

To support supplier management, Digia has developed a Supplier Code of Conduct that is based on its own Code of Conduct and includes an environmental perspective. Further information about supply chain management is available in this Sustainability Statement under section *S2 Workers in the value chain*.

Capital goods and upstream leased assets

Digia's circular-economy procurements currently focus on the purchase of recyclable office furniture and IT equipment, such as laptops, monitors, and phones. For IT equipment and phones, Digia aims to ensure that devices are properly recycled after the leasing period, so that either the equipment itself or its raw materials are reused. Companies in Finland receive support from circular economy partners.

Fuel and energy-related activities

The Digia Group's indirect energy-related emissions will decrease as the company transitions to broader use of zero-emission or renewable energy at its premises. The electrification of the company's leasing fleet will also reduce indirect emissions related to fuel.

Business travel and employee commuting

Digia personnel are encouraged to favor public transport and avoid unnecessary travel. Emissions from commuting have decreased in tandem with the rising popularity of remote work. When selecting new premises, the entire Group also aims to ensure that its locations are easily accessible by public transport.

Green coding

Green coding refers to practices that produce optimized code, which can in turn minimize software energy consumption by providing customers with energy-wise solutions. Digia has created a Green Coding guide and accompanying training to help employees adopt these practices in their daily work. The guide and online training complement the company's environmental policy by offering practical, hands on instructions for implementing green coding. In addition, Digia continuously explores new ways to improve energy efficiency practices, for example by participating in research projects.

The aforementioned actions do not require significant operating or capital expenditure, and the company's ability to implement such actions is not therefore dependent on the availability and allocation of resources.

Targets related to climate change mitigation (E1-4)

The goal for Digia's 2023–2025 strategy period is to reduce CO₂ emissions (Scope 1–3 combined) by 60 percent by 2025 (compared to the 2019 baseline). No separate scope-specific targets were set for the strategy period. Achievements were monitored on an annual basis, and individual measures to reduce emissions were taken annually throughout the strategy period. The company progressed systematically toward the emission reduction target. The largest reduction was achieved in the last year of the strategy period, with changes in premises contributing to this. However, the alignment of the strategy period's emission reduction target with the Paris Agreement has not been separately verified. Digia's internal stakeholders, the Management Team, and the Audit Committee were all involved in setting the target.

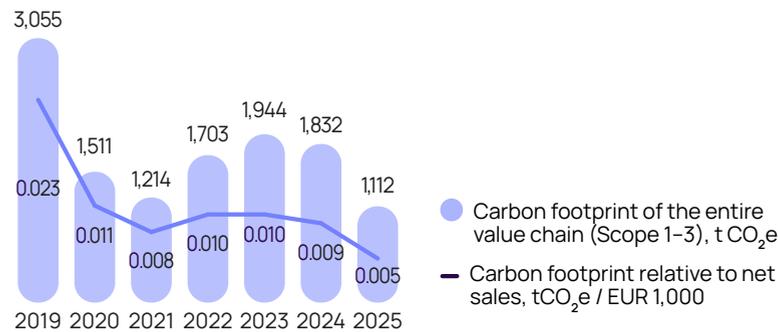
Digia's carbon footprint was 3,055 tCO₂eq in 2019. It covered the Scope 1 and Scope 2 emissions of the company's then-current Finnish operations, as well as selected procurements and other Scope 3 emissions. Scope 2 was

calculated on a market basis, and Scope 3 emissions accounted for around 89 percent of total emissions in 2019. 2019 was chosen as the baseline for the target, as it was Digia's first CO₂ calculation year, and the year's emissions reflect normal operational activities within the chosen boundary. Since then, Digia has expanded through, among other things, acquisitions.

In order to align its targets, Digia has used two parallel boundaries for calculating its carbon emissions. The first boundary is based on that of the 2019 calculation, while the second boundary has expanded the calculation to cover all of Digia's locations and all material procurements at Group level. In Disclosure Requirement E1-6 *Gross Scopes 1, 2, 3 and Total GHG emissions*, the reported emissions are based on the broader calculation boundary.

Decarbonization methods are described in Disclosure Requirement E1-3 *Actions and resources in relation to climate change policies*. These actions and their actual impacts will be updated during 2026 as the company finalizes its transition plan.

Digia's carbon footprint 2019–2025, (2019 limit)



Digia's carbon footprint, 2019–2025, using the 2019 calculation boundary

	2019	2020	2021	2022	2023	2024	2025	Unit
Carbon footprint of own operations (Scope 1-2)	337	343	386	353	376	322	24	tCO ₂ e
Carbon footprint of the entire value chain (Scope 1-3)	3,055	1,511	1,214	1,703	1,944	1,832	1,112	tCO ₂ e
Change on 2019		-51%	-60%	-44%	-36%	-40%	-64%	
Total value chain emissions in relation to net sales	0.023	0.011	0.008	0.010	0.010	0.009	0.005	tCO ₂ e/EUR 1000
Total value chain emissions per employee	2.6	1.1	1.0	1.3	1.3	1.2	0.7	tCO ₂ e/employee

Digia defined its science-based climate targets during 2025 on the basis of its 2024 baseline, as outlined in Disclosure Requirement E1-6 *Gross Scopes 1, 2, 3 and Total GHG emissions*. However, these targets have not yet been validated by the SBTi.

Energy consumption and mix (ESRS E1-5)

Energy consumption and mix	2024	2025
Total fossil energy consumption (MWh)	734.42	31.75
Fossil energy sources as a percentage of total energy consumption (%)	29%	2%
Total consumption of nuclear energy products (MWh)	352.03	67.53
Nuclear energy products as a percentage of total energy consumption (%)	14%	4%
Consumption of fuel from renewable sources, including biomass (and organic industrial and municipal waste, biogas, renewable hydrogen, etc.) (MWh)	423.19	494.68
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	966.52	1,614.74
Consumption of self-generated non-fuel renewable energy (MWh)	0.00	0.00
Total consumption of renewable energy (MWh)	1,389.62	1,670.23
Renewable energy sources as a percentage of total energy consumption (%)	56%	94%
Total energy consumption (MWh)	2,465.17	1,770.80

Digia's energy consumption covers the fuel consumption of leased vehicles and the energy consumption of its offices. The energy producer and production method have been obtained from the company's landlords. The fuel consumption of leased vehicles mainly consists of non-renewable sources. District heating, district cooling, and the electricity used at offices mainly comes from renewable sources. If no information on energy sources

was available, the allocation was made using the same principle as for Scope 1 and Scope 2 calculations – the energy was allocated to default energy sources. In 2025, all energy consumed in Digia's offices in Finland was certified through guarantees of origin or renewable energy certificates. Energy consumption and energy sources have not been verified by anyone other than the Group Sustainability Auditor..

Gross Scopes 1, 2, 3 and Total GHG emissions (E1-6)

Digia calculates its GHG emissions in accordance with the GHG Protocol. The emissions calculations cover Scopes 1–3 as per the GHG Protocol, and the operational control criterion has been employed. Since 2023, Digia's emissions calculations have covered the entire Group. The emissions presented in this disclosure requirement for 2024 and 2025 have been calculated in accordance with the same boundary. Digia's Scope 1–3 emissions have not been verified by anyone other than the Sustainability Auditor.

Scope 1 emissions include fuel-related emissions from leasing vehicles used by Digia in its discretionary company car benefit. 2025 emissions have been calculated using the emissions factor provided by the Department for Environment, Food, and Rural Affairs (DEFRA).

Scope 2 emissions consist of the energy consumption (heating, cooling, and electricity) of Digia's premises. In order to calculate market-based emissions, Digia has collected data from landlords concerning the total amount of energy consumed, as well as data about energy companies and their products. The emissions factors used are specific emissions factors provided by energy companies. Digia has acquired third-party guarantees of origin to verify the use of renewable energy. 82 percent (28%) of market-based energy consumption is certified with guarantees of origin or renewable energy certificates. The calculation of location-based emissions used country-specific average emission factors for the energy consumed.

Digia reported Scope 3 emissions for upstream emissions in categories 1–3 and 5–8. The calculations employed both consumption-based and activity-based methods.

Consumption-based emissions factors utilized the WWF's climate calculator, DEFRA, the report "Carbon footprint and raw material requirement of public procurement and household consumption in Finland – results from the ENVIMAT model" (15/2019), and the Julia 2030 project's publications. The consumption-based calculations are based on the Digia Group's Financial Statements.

For selected suppliers, Digia has also utilized the latest publicly available emissions data for that supplier, such as an annual report or sustainability report. The emissions reported by a supplier for their entire value chain are divided by total net sales in order to obtain a supplier-specific consumption-based emissions factor. This supplier-specific, consumption-based

emissions factor has primarily been calculated for those suppliers whose business is based on the production of services and who report their emissions data for Scopes 1–3 in accordance with the GHG Protocol. Digia notes that, as its information is generally based on the previous reporting period, the data is not always completely up-to-date. The company is seeking to obtain an increasing amount of primary emissions data from suppliers.

In its activity-based calculations, Digia has sought to identify the most significant suppliers in its value chain and to use primary data obtained from those suppliers in its calculations. Primary data obtained from suppliers has been used in the emissions calculations for cloud and datacenter services in Category 1 (Purchased goods and services) and the collection of emissions data for phone subscriptions. The 2024 calculation has been retroactively updated based on more detailed data received from cloud service and data center service providers. More information on the updated calculation can be found in disclosure requirement *BP-2 Disclosures in relation to specific circumstances*.

For Category 2 (Capital goods) emissions, Digia has collected data on the emissions generated by the equipment it uses (laptops, docks, monitors, and phones) directly from its suppliers. A consumption-based emissions factor has been used for other equipment purchases.

Category 3 emissions calculations (Fuel and energy-related activities) utilize emissions factors published by the DEFRA and IPCC, while activity-based emissions have been calculated on the basis of the amount of energy consumed and the amount of fuel in litres. .

In its emissions calculations for Category 5 (Waste), Digia has utilized an estimate of municipal solid waste published by Helsinki Region Environmental Services in 2019. This publication contains an estimate of the amount of waste generated by public administration offices per kilo per person-work-year. The emissions factors used in waste calculations are taken from a 2011 study carried out by Dahlbo et al. as part of the Julia 2030 project.

Emissions for Category 6 (Business travel) have been calculated on an activity basis for specific modes of travel. Emissions from business-related road, rail, and air journeys have been calculated using reported kilometres. DEFRA emissions factors have been used for all modes of transport except trains. VR's direct emissions data for passenger traffic has been used for train

travel in Finland. Other travel-related emissions have been calculated on a consumption basis.

The emissions in category 7 (Employee commuting) have been calculated using the results of the 2025 hybrid work survey, which includes information about modes of transport, journey lengths, and the frequency of office visits. This data was used to calculate the average commuting emissions by applying DEFRA's emission factors for different modes of transport and the Finnish Transport and Communications Ministry's distribution of passenger car fuel types. The refined calculation method reduced the total emissions reported for the category.

From 2025 onwards, Digia will no longer report emissions from remote working, as reporting under the GHG Protocol is voluntary in this area and there are no established and reliable methods for calculating emissions from remote working. The company does not therefore consider it appropriate to report in this area until standardized calculation practices have been established.

The data for emissions in Category 8 (Downstream leased assets) includes Digia's leasing phones, for which emission data has been obtained directly from the supplier. The revised calculation for 2024 can be found in disclosure requirement *BP-2 Disclosures in relation to specific circumstances*.

Six percent (6%) of Digia's Scope 3 emissions in 2025 have been calculated using primary data obtained from either the actual suppliers or other suppliers in the value chain.

The calculations omit Scope 3 emissions in Category 4 (Upstream transportation and distribution), as the company has not identified any significant emission sources in this category. Downstream categories 9–15 have also been omitted, as the company has not identified any significant downstream emissions in its operations.

Digia's emissions calculations contain the company's CO₂ emissions reported as carbon dioxide equivalents. The company has not identified any other types of GHGs in its calculations or any biogenic carbon dioxide emissions in its value chain.

Digia's GHG emissions	Retroactive			Intermediate targets and target years ¹⁾	
	2024	2025	Change	Objective 2025 ¹⁾	Annual reduction, % / baseline year
Scope 1 GHG emissions					
Gross Scope 1 GHG emissions (tCO ₂ eq)	25.4	23.9	-6%		
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	0	0			
Scope 2 GHG emissions					
Gross location-based Scope 2 GHG emissions (tCO ₂ eq)	232.4	113.8	-51%		
Gross market-based Scope 2 GHG emissions (tCO ₂ eq)	296.9	35.9	-88%		
Significant Scope 3 GHG emissions					
Total Gross indirect (Scope 3) GHG emissions (tCO ₂ eq)	5,788.4	5,871.2	1%		
1 Purchased goods and services	4,553.6	4,911.2	8%	1,112	-11%
Cloud computing and datacenter services	75.6	94.3	25%		
2 Capital goods	483.1	347.8	-28%		
3. Fuel and energy-related activities (not included in Scope 1 or 2 emissions)	183.4	172.0	-6%		
5 Waste generated in operations	23.2	26.0	12%		
6 Business travel	292.5	273.9	-6%		
7 Employee commuting	250.1 ²⁾	134.4	-46%		
8 Upstream leased assets	2.6	5.9	130%		
Total GHG emissions					
Total GHG emissions (location-based) (tCO ₂ eq)	6,718.8	6,009.8	-11%		
Total GHG emissions (market-based) (tCO ₂ eq)	6,783.3	5,930.9	-12.6%		

¹⁾ Based on the 2019 calculation boundary and covering Scope 1–3. Covered further in Disclosure Requirement Targets related to climate change mitigation (E1-4).

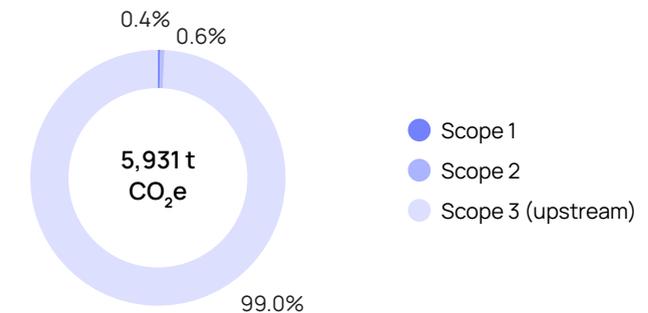
²⁾ To ensure comparability, the emissions from remote work in 2024 have been deducted from the figure.

Energy intensity based on net sales

GHG intensity relative to net sales	2024	2025	Change
Total GHG emissions (location-based) per net sales (tCO ₂ eq/EUR 1,000)	0.033	0.028	-15.3%
Total GHG emissions (market-based) per net sales (tCO ₂ eq/EUR 1,000)	0.033	0.027	-17.3%

Digia's net sales totalled EUR 217.0 million (EUR 205.7 million) in 2025. The net sales figure used to calculate GHG intensity is given in Digia's Financial Statements in section 3.2 Net sales.

Digia's carbon footprint 2025, in accordance with the GHG Protocol



Internal carbon pricing (E1-8)

Digia does not apply internal carbon pricing systems in its operations.

Potential financial effects from material physical and transition risks and potential climate-related opportunities (E1-9)

Digia has decided to omit the information specified in E1-9, as per ESRS 1 Appendix C: List of phased-in Disclosure Requirements.

ESG

Social responsibility

S1 – Own workforce

Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3)

According to the double materiality assessment, Digia's material impacts, risks, and opportunities relating to its own workforce concern working conditions, non-discrimination, and providing equal opportunities for all. Digia is heavily dependent on its experts, which underlines the importance of employee wellbeing, workload management, flexible working hours, and the right competence.

Digia's employees are geographically located in Finland, Sweden, Poland, and the Netherlands. Although the majority of the company's employees have full-time, permanent contracts, Digia also has some fixed-term and part-time employees. Digia reported gender in the categories women, men, and other. Employee characteristics are covered in more detail in Disclosure Requirement *S1-6 Characteristics of the undertaking's employees*.

Digia supplements its own workforce with experts from a subcontracting network that mainly consists of independent entrepreneurs or specialists provided by third parties. The operating model in Poland differs from other countries, as it is a well-established practice in the IT sector in particular to utilize B2B contracts in addition to a company's own employees. Digia defines those working on B2B contracts as subcontractors, and subcontracting is covered in greater detail later on in this Sustainability Statement in section *S2 Workers in the value chain*.

The potential negative impacts on Digia's own workforce that have been identified include experiences of discrimination or inappropriate treatment, a lack of psychological safety, workload issues, and challenges related to wellbeing. Other challenges related to the workplace community have also been identified as potential negative impacts, such as gender bias in the IT industry and the unequal inclusion of certain personnel groups. As Digia becomes more international, inclusive policies, language skills, seamless collaboration, and functional operational models will become increasingly important in these diverse cultural environments.

The workloads associated with knowledge work are a common challenge in the IT sector. The resulting challenges to wellbeing and coping at work can

lead to increased absences, which may affect the company's financial performance if realized. The availability and retention of required competencies is another general challenge in the IT sector. However, there is increasing polarization in the demand for and supply of skills. Technologies, competence needs, and competence requirements are constantly evolving, which leads to an imbalance in supply and demand in certain areas. Digia believes that this trend will continue and require competence to be updated and developed more effectively in line with market demand.

The positive impacts on Digia's own workforce include providing meaningful and challenging work for employees, supporting their wellbeing at work and continuous personal development, and helping them to strengthen their competence capital. The crux of Digia's HR strategy is that sustainable growth is created by people who enjoy their work. Digia's HR strategy has three guiding perspectives that seek to achieve the best possible balance: competence management, cost competitiveness, and an employee-oriented culture. The company believes that managing and addressing these three issues with a balanced approach will support the success of its business. Having a dynamic workplace community and being an attractive employer are important prerequisites and enablers of growth. In particular, giving employees the opportunity to do meaningful work that leads to personal development in a healthy environment will strengthen the company's position as an attractive employer.

Strategic growth also increases specialists' competence and leads to an increase in the number of people with connections to the company. However, with the scalability enabled by AI, growth in the number of personnel will likely be more moderate in relation to net sales growth. The selected strategic HR focus areas described above, along with the social responsibility targets that support them, are key elements in both engaging existing personnel and attracting new talent.

The company has also not identified any negative impacts related to climate change or business risks that would have a material impact on its own workforce. Environmental sustainability and its development also require the IT sector to develop operational models and technologies that can be adopted and used in environmental impact assessments. The company is resource-wise, and promotes energy efficiency with the aid of green coding

practices. More information about green coding practices is provided in this Sustainability Statement in section *E1 Climate change*.

Digia sees business opportunities in the development of data, analytics, and automation for managing environmental impacts, as well as in digital processes and practices for improving the energy efficiency of companies. The green transition will encourage the development and use of new technologies that can help us reduce waste and optimize energy use, such as artificial intelligence and automation. This will in turn strengthen demand for data, analytics and automation, and can create new jobs. At the same time, it will provide opportunities for retraining current employees, and particularly in the fields of AI and automation.

Digia conducted a human rights survey to determine the demographic factors of its personnel and any potential risks connected with them. The survey indicates that the company is able to provide equal physical working conditions for its employees, which is also characteristic of the industry. There is no significant risk of child or forced labor in Digia's own operations or among its own workforce.

Digia also conducted an equality and non-discrimination survey to identify any groups that may be more susceptible to non-physical adverse effects. Employees belonging to language and other national minorities may face challenges in terms of inclusion and equal opportunities. The proportion of women in the IT sector is also significantly lower than that of men. The everyday experiences of different genders and age groups may also vary. The company works on the principle that it is possible to continuously improve people's experiences of equality and inclusion.

Policies related to own workforce (S1-1)

Digia's Group-wide guiding principles for its own workforce include its Codes of Conduct and human rights commitment.

Code of Conduct

The most important policy governing Digia's own workforce is Digia's Code of Conduct. It is described in more detail in Disclosure Requirement *G1-1 Corporate culture and business conduct policies*. The Code of Conduct prohibits the use of child or forced labor in the company.

Human rights commitment

Digia has analyzed the human rights risks and impacts of its business activities in accordance with UN principles, taking into account both its own operations and those of its supply chain and customers.

The actual or potential human rights risks identified in Digia's value chain were:

- the right to health and safety
- the right to non-discrimination
- the right to decent work
- the elimination of labor exploitation and forced labor
- the right to organize and collective bargaining
- the right to privacy.

Digia released the company's human rights commitment on the basis of this survey. In accordance with the UN Guiding Principles on Business and Human Rights, Digia has committed to respecting human rights in accordance with the UN Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, and the International Covenant on Economic, Social, and Cultural Rights. The company has committed to compliance with the International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work, including freedom of association and the effective recognition of the right to collective bargaining, the elimination of all forms of forced or compulsory labor, the effective abolition of child labor, the elimination of discrimination in respect of employment and occupation, and a safe and healthy working environment. Digia's approach to human rights is also reflected in its commitment to the Ten Principles of the UN Global Compact.

The human rights commitment covers the entire Group and is publicly available on Digia's website. It also includes processes and systems to manage identified human rights risks. The commitment has been approved by the Management Team. The HR unit is responsible for its implementation, and the HR Director and General Counsel for its supervision.

The Group's various companies also have their own policies. The following policies apply to Digia companies in Finland.

Preventing accidents in the workplace

Digia has policies for preventing accidents in the workplace. Operations are planned on the basis of both regular workplace surveys that are conducted

by occupational healthcare and the annually approved occupational health and safety action plans. These action plans cover any identified health risks, and also contain measures related to health checks, ergonomics, and early intervention. Location-specific workplace surveys include analyses of the risks and problems associated with working environments, methods, and conditions. Emergency first-aid training helps to ensure that each site has sufficient people with first-aid skills. The HR unit monitors statistics on accidents at work as part of its operational monitoring and development work.

Equality and non-discrimination program

Digia's equality and non-discrimination program outlines actions to make the company an increasingly inclusive workplace where everyone can be themselves. It also seeks to reduce any potential negative impacts on minorities. It is important for the company to ensure the equal treatment of all employees regardless of their gender, age, ethnicity, or other characteristics. Digia does not tolerate discrimination or harassment of any kind. In accordance with the guidelines on inappropriate behavior, all inappropriate behavior is addressed immediately.

The equality and non-discrimination team draws up an equality and non-discrimination program and plan, which are updated every strategic period and approved by the Management Team. The equality and non-discrimination team is responsible for implementing the action plan and the Management Team is responsible for supervising it. During the current strategy period (2023–2025), the plan's focus areas are an inclusive culture and psychological safety, making the use of English commonplace, increasing the proportion of women working at Digia, and increasing inclusivity and career opportunities for women. Digia also has a diversity tribe whose members handle and discuss the topic, share information, and learn new things.

The elimination of discrimination in respect of employment and occupation

Digia is committed to supporting different groups of employees through a variety of policies. The company supports the employment of people of different ages and at various stages of their careers, for example, by hiring trainees, recent graduates, career changers, and those without extensive IT experience. Digia wants to provide newcomers to the IT sector with a

clear career path toward the most demanding expert tasks. Digia also hires professionals over the age of 60, offers flexible tasks, and runs the Konkarit (Veterans) program to support employees approaching retirement age.

Digia has signed the Women's Empowerment Principles (WEPs), which were drawn up by the gender equality organization UN Women and the UN Global Compact. The WEPs contain seven principles that provide guidance and means for companies to promote gender equality. Digia is committed to creating a working environment in which everyone can feel valued and included. Digia also demonstrated visible and concrete support for sexual and gender minorities through Pride partnership.

Digia has policies to ensure that the recruitment, training, and promotion of employees is based on qualifications, skills, and experience. This topic is covered in the salary and remuneration manual, which openly describes career paths, task families, and competence levels. This aims to ensure that all Digia employees have the chance to develop and advance in their careers without being placed at a disadvantage on the basis of their age or gender.

The policies governing Digia's own workforce are available on the company's intranet. The HR Director, who is also a member of the Management Team, is responsible for promoting and safeguarding the interests of employees. Digia monitors the implementation of human rights principles and international norms in various ways, such as through employee surveys, equality and non-discrimination surveys, and occupational health and safety action plans. Risk assessments and audits are also used to ensure compliance with the Code of Conduct. Engaging with the company's own workforce is covered in the following Disclosure Requirement, *S1-2*.

Processes for engaging with own workers and workers' representatives about impacts (S1-2)

Digia has several channels and means of directly contacting employees and their representatives. These means and channels include:

- Digia's personnel survey, which covers companies in Finland and is conducted twice a year, and regular pulse surveys (subsidiaries have their own survey processes),
- other targeted studies as required,
- Digia's equality and non-discrimination survey of companies in Finland, every 2–3 years,

- regular target and learning discussions, and their associated feedback discussions,
- routine management and one-on-one conversations with supervisors,
- project and team feedback, and
- open Teams discussion channels.

Elected employee representatives, such as shop stewards and members of the growth team and health and safety organization, seek improvements by engaging in continuous dialogue within their area of authorization. Employees' views are taken into account in areas such as Digia's cultural focus, strategic HR choices, and sustainability targets.

Shop stewards and other employee representatives from the growth team, the occupational safety committee, and the equality and non-discrimination team meet regularly. The topics covered include legislative matters, Digia's strategy, and topic-specific actions and indicators. The occupational safety committee pays particular attention to wellbeing measures, the occupational health and safety action plan, and the equality and non-discrimination plan. One-off surveys will be sent according to requirements, such as surveys about hybrid work and AI skills.

Personnel briefings are organized four times a year alongside each business unit's own briefings and team meetings. One-on-one target and development discussions are held 1–2 times a year in a process-driven manner. Supervisors also hold additional one-on-one discussions with their team members as required. The company always aims to provide communications and conduct surveys in both Finnish and English.

Operative responsibility for communications is held by Digia's HR Director, who is a member of the Management Team. Digia assesses the effectiveness of its communications by monitoring the results and response rates of its surveys and following other internal metrics, such as feedback and the level of activity in different communication channels.

The background variables for the personnel survey and the equality and non-discrimination survey are gender, age, and role. By gathering these background variables, more detailed information may be gained about the experiences of different employee groups, such as young people, those approaching retirement age, women, and other genders. The equality and non-discrimination survey is a way of investigating experiences of inclusiveness, discrimination, and sexual harassment in a variety of everyday

situations, such as teamwork, recruitment, salary decisions, and career and competence development opportunities.

Processes to remediate negative impacts and channels for own workers to raise concerns (S1-3)

Digia is committed to taking action based on due diligence processes, so that the company does not cause or contribute to any adverse human rights impacts in its business activities. Digia encourages and directs supervisors to have regular and open conversations with their team members. Target and development discussions are conducted yearly according to the specified process. Other supervisors may also initiate discussions on a needs basis, and they play a key role in addressing and resolving challenges associated with coping or performance at work and issues concerning conflicts or inappropriate behavior.

Supervisors receive automatic wellbeing alarms that direct them to hold early intervention discussions. If any challenges with wellbeing or coping arise, Digia will determine what kind of support the employee needs in the workplace. This support may be a change in workload, working hours, or tasks, or competence development in the form of personalized training, coaching, or mentoring. See Disclosure Requirement *S1-1 Policies related to own workforce* for more information about Digia's early intervention model.

Digia does not tolerate inappropriate behavior or discrimination, and any incidents that come to light will be resolved in accordance with the remediation model for inappropriate behavior. If any inappropriate behavior occurs, the primary means of addressing the issue is to arrange a discussion between the parties involved, facilitated by a supervisor and HR if necessary. The appropriate action and follow-up measures will then be determined. If other reporting methods do not feel safe, Digia employees can also report harassment and inappropriate behavior anonymously through the Whistleblowing channel. This channel and the report handling process are described in more detail in Disclosure Requirement *G1-1 Corporate culture and business conduct policies*.

Digia encourages open dialogue. Employees can raise their concerns and needs during company-level and unit-specific HR briefings and meetings, via internal discussion channels, at team meetings, and during one-on-one discussions with their supervisors. Communications with the company's own

workforce will be covered further in Disclosure Requirement S1-2 *Processes for engaging with own workers and workers' representatives about impacts*.

Digia personnel have the opportunity to provide open verbal feedback in all personnel surveys. Digia has proactively developed a variety of feedback channels through which supervisors and other personnel can provide feedback on performance, success, and development targets to their team members and colleagues. Digia's feedback culture has been systematically developed through continuous improvement. The company has a target-linked annual process to assess feedback at regular intervals. Digia has several channels to support continuous feedback during everyday work, such as a peer feedback model in the Workday system and a Teams feedback channel that is open to all Digia employees for sharing positive feedback with colleagues.

The HR unit conducts an internal, biannual analysis of any reports and cases of inappropriate behavior and discrimination in accordance with its processes, including how they were handled and resolved. These incidents will also be discussed with employee representatives, the occupational health and safety organization, and the equality and non-discrimination team to ensure that both the remediation model and active procedures to address inappropriate behavior are being developed. Digia receives very few reports, but each one is taken seriously and thoroughly investigated.

Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions (S1-4)

In order to prevent material negative impacts on its own workforce and promote positive impacts, Digia has guidelines and policies to manage these impacts.

The following guidelines apply to Digia's companies in Finland, but the Group's other subsidiaries also have their own company-specific policies and guidelines for their own workforce. Development work to harmonize Digia's policies and international operating model is currently ongoing.

Cultural and leadership principles

Digia's routine operations and management are guided by Digia's cultural principles – learning, sharing, courage, and professional pride – which were adopted in 2018, and the new leadership principles that were introduced in

2025. Leadership principles are 'respect', 'trust and verify', 'be present', 'own it' and 'think ahead'. The principles have been created in collaboration with the Digia community. Digia's cultural principles underpin everything the company does, and their central idea is to help both individuals and the workplace community as a whole to succeed and innovate. The leadership principles seek to support and steer routine management, and promote wellbeing. Both sets of principles help to ensure that Digia's management is consistent and supports the company's values and objectives. The principles seek to promote wellbeing and reduce any potential negative impacts.

Hybrid work model

Digia has a hybrid work model. Working at Digia should be smooth and flexible, and should nurture a sense of community. Although most work is site-independent, employees separately agree on remote working methods with their supervisor.

Digia believes that creating a sense of community is both a significant success factor and an important part of providing meaningful work. In 2025, the company focused on strengthening its sense of community, both virtually and face-to-face. Teams have received support in creating their own policies for hybrid work and community practices, and events have also been organized for all office staff.

Salary and remuneration manual

Digia strives for good payroll management, and the salary and remuneration manual is a key tool in this. This manual collates the principles and practices relating to salaries and other remuneration. The salary and remuneration manual has been approved by the Compensation Committee and the Management Team. Key topics covered in the handbook include the general principles for salary formation and total remuneration, and the principles (complete with descriptions) for Digia's salary structures and models, the salary review process, and salary management. The handbook aims to increase transparency and understanding of salaries and remuneration as a whole, and to support good salary management. Digia's standardized salary review process aims to increase fairness, equality, and non-discrimination during salary reviews. During the reporting year, the company has also been preparing for the Payroll Directive's entry into force in 2026.

Collective agreement

Digia has its own collective agreement, which applies to the employees of Digia Plc and Digia Finland Ltd. Digia negotiated its own collective agreement, initially with employee representatives and later with employee unions. When creating its own agreement, Digia drew on the general collective agreement for the IT service sector. The scope of the collective agreement and any limitations have been reported in more detail in Disclosure Requirement S1-8 *Collective bargaining coverage and social dialogue*.

Guidelines on inappropriate behavior

Digia has established an internal policy for addressing inappropriate behavior and harassment. Supervisors and employee representatives have received training that will help them to intervene in these kinds of situations. All Digia employees play their part in creating a functional and psychologically safe workplace. The primary means of addressing these issues is to arrange a discussion between the parties involved, facilitated by HR if necessary.

Early intervention model

The early intervention model aims to ensure that employees receive the support they need if they encounter any problems at work. Examples of this may include increased absenteeism, difficulty in carrying out their work, or problems interacting with customers or colleagues. The model aims to ensure that supervisors can provide the necessary support and assistance before problems escalate, thereby promoting wellbeing and coping at work. The early intervention model may also involve providing long periods of sick leave or family leave. It is hoped that taking a standardized approach will help people return to work.

Wellbeing and working capacity

Enhancing and developing Digia's working culture, competence, operating models, and leadership creates wellbeing, which in turn helps to maintain working capacity. Wellbeing and working capacity are also supported in a targeted manner with the aid of comprehensive occupational healthcare services, flexible working hours and arrangements, an early intervention process, and a variety of mental health services and support methods. This theme is broadly considered at Digia, and matters related to wellbeing are

communicated in a variety of ways. Digia cooperates with occupational healthcare and pension providers as required, for example, through a range of training programs and practical dialogue. Digia's Code of Conduct training includes modules on non-discrimination policies and procedures. Other employee-related principles are also reviewed during the onboarding program for new recruits and in Code of Conduct training.

Digia systematically supports the wellbeing of its employees by developing everyday management skills, self-direction, and personal competence in the spirit of continuous improvement. The company wants to increase its employees' capacity to meet the evolving expectations of working life, and therefore invests in developing clear objectives and a good feedback culture. In 2025, the main competence development targets were once again related to artificial intelligence and leadership. At an organizational level, Digia continued to develop its processes for giving feedback and setting targets and learning objectives.

Providing meaningful work that leads to personal development in good working conditions can attract potential employees to the company and experts to the subcontractor network. It also improves employee retention. Digia has invested in collaboration with universities, and has actively participated in a variety of events. The company makes sure to read every job application thoroughly.

Diversity

This strategy period's equality and non-discrimination plan, which contains a range of objectives and actions to promote inclusion, has strengthened feelings of inclusivity. There are programs designed for employees at various stages of their careers, such as the Konkarit (Veterans) program for those approaching retirement age. Diversity is supported in numerous ways, such as through internal communications and Digia's public Pride partnership.

Digia promotes career opportunities for women and seeks to increase the proportion of female employees by providing supervisors with salary training, and by analyzing and developing equal pay at an organizational level. This theme has been actively promoted through Digia's participation in the Women in Tech and Mimmit koodaa (Women Code) networks.

The effectiveness of actions and their management

Surveys, participation, representation in certain roles, open discussions and communications are all used to assess the effectiveness of this action. Engagement with the company's own workforce is described in more detail in Disclosure Requirement *S1-2 Processes for engaging with own workers and workers' representatives about impacts*. The impacts of Digia's actions are monitored and measured annually using a broad range of internal and external metrics. Competence is monitored via feedback, the number of training hours, and a variety of targets. The eNPS is the main indicator of employee wellbeing and satisfaction. When it comes to wellbeing, sickness absences are monitored and particular attention is paid to absences related to mental health, which can be caused by a variety of psychological and emotional challenges, such as stress, fatigue, or other problems that affect mental wellbeing.

Digia has a comprehensive security and data protection process, which also covers the processing of personnel data. This ensures that the company's own practices do not cause or contribute to material negative impacts on its own workforce. Digia's security management system complies with the international ISO 27001 standard for information security management. Training and communications ensure that personnel are familiar with the company's Code of Conduct, commitments, and policies, and are therefore able to comply with agreed processes and rules.

The management of material impacts relating to Digia's own workforce is the responsibility of the HR unit, which consists of the HR Director, the Head of Sustainability, and a broad variety of other HR experts. HR experts also work within business units, where they are members of the unit's management team.

Digia supports UN Sustainable Development Goals: 4 Quality education, 5 Gender equality, 8 Decent work and economic growth, and 10 Reduced inequalities. Digia's cultural principles are the foundation for everything the company does. Other policies, procedures, and objectives help Digia to achieve these goals.

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities (S1-5)

During the 2023–2025 strategy period, Digia implemented the goals of its HR strategy through four selected focus areas: learning, goal-orientedness, wellbeing, and a sense of community. Digia is continuously working to create a culture of lifelong learning, a caring workplace community, and a humane working day that is both efficient and goal-oriented yet also leaves a good mental footprint.

The objectives described below were set for the strategy period in order to promote positive impacts on employees. They were set for the end of 2025, and their progress was actively monitored throughout the strategy period.

The employee net promoter score (eNPS) is the main indicator of personnel wellbeing. The target was to achieve growth of 35 percent in Digia's eNPS in 2025 (in comparison to the 2022 eNPS). The employee net promoter score is calculated by subtracting the proportion of detractors (eNPS 1–6) from the proportion of promoters (eNPS 9–10). The 2025 eNPS was –80 percent (+60%) in comparison to the 2022 baseline. The results reflect the challenging market situation in the IT sector and the efficiency measures implemented in 2025. At the same time, several other internal indicators of employee satisfaction have remained consistent with 2024 level. At the moment, this score covers only Digia's companies in Finland. Other Digia Group subsidiaries also measure job satisfaction.

Digia seeks to increase diversity at all organizational levels. The proportion of women in executive positions is a key indicator of diversity. The goal is for 25 percent of Digia's executives to be women. In 2025, the proportion of women in executive positions was 14 percent (16%). This objective has proved challenging to achieve due to male dominance in the IT sector. Women accounted for 35 percent (34%) of those in supervisory roles in 2025. This data covers the entire Group. The company is also aiming to increase the number of women in architectural roles, which was six percent (7%) in 2025.

Digia aims to leave a responsible mental footprint, which is central to employee wellbeing. The key indicator for this is the number of absences due to mental health reasons. The target is to have fewer than 1.0 days of absence, on average, per person per year for mental health reasons. The number of

absences in 2025 was 1.0 (1.3) days of absence per person. The data covers Digia companies in Finland.

Digia provides opportunities for lifelong learning. The percentage of employees with a learning objective is measured and monitored annually as part of competence development. The goal is to set a learning target for 75 percent of personnel. Learning targets were recorded for 58 percent (52%) of personnel in 2025. This data covers the entire Group.

Targets are formulated during discussions with employee representatives in order to gain a better understanding of employees' general and specific needs. Goals were set for the entire strategy period (2023–2025), and a consistent methodology has ensured that the results are comparable. The targets have been reviewed and decided on by the Management Team, and have also been approved by the Board of Directors.

Targets, their attainment, and any related metrics are closely monitored by the HR unit, Sustainability Working Group, Sustainability Steering Group, Management Team, and Board of Directors' Audit Committee.

Characteristics of the undertaking's employees (S1–6)

The figures indicate the number of employees at the end of the reporting period. The number of employees and their distribution by country are given in Digia's Financial Statements under section 4 *Personnel*.

Gender	Number of employees	
	2024	2025
Men	1,121	1,133
Women	455	459
Other	0	0
Not reported	0	0
Total number of employees	1,576	1,592

Country	Number of employees	
	2024	2025
Finland	1,444	1,409
Sweden	122	120
Poland	0	53
Netherlands	10	10

	Women		Men		Other		Not reported		Total	
	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025
Number of employees	455	459	1,121	1,133	0	0	0	0	1,576	1,592
Number of employees with permanent employment contracts	450	450	1,114	1,116	0	0	0	0	1,564	1,566
Number of employees with fixed-term employment contracts	5	9	7	17	0	0	0	0	12	26
Number of employees with employment contracts for variable working hours	7	3	11	10	0	0	0	0	18	13
Number of employees with full-time employment contracts	399	409	1,046	1,048	0	0	0	0	1,445	1,457
Number of employees with part-time employment contracts	56	50	75	85	0	0	0	0	131	135

	Finland		Sweden		Poland		Total ¹⁾	
	2024	2025	2024	2025	2024	2025	2024	2025
Number of employees	1,444	1,409	122	120	N/A	53	1,566	1,582
Number of employees with permanent employment contracts	1,433	1,395	122	120	N/A	41	1,555	1,556
Number of employees with fixed-term employment contracts	11	14	0	0	N/A	12	11	26
Number of employees with employment contracts for variable working hours	17	12	1	1	N/A	0	18	13
Number of employees with full-time employment contracts	1,322	1,293	117	115	N/A	46	1,439	1,454
Number of employees with part-time employment contracts	122	116	5	5	N/A	7	127	128

¹⁾ Personnel in the Netherlands are excluded due to their small number.

In 2025, the total number of employees leaving the Digia Group was 177 (146) and the turnover rate was 6.2% (7.7%).

Characteristics of non-employee workers in the undertaking's own workforce (S1-7)

The operating model used by Digia's subsidiary Savangard differs from other countries, as it is a well-established practice in the Polish IT sector in particular to utilize a B2B contract model in addition to a company's own employees. This model employed 86 (N/A) people during 2025.

Digia defines employees working under this model as subcontractors. Subcontracting is covered in greater detail later on in this Sustainability Statement in section *S2 Workers in the value chain*.

In 2025, an average of 355 (374) subcontractors per month worked on various projects through the Digia Hub network. For more information about subcontractors and their characteristics, see Disclosure Requirement S2 *Workers in the value chain*.

Collective bargaining coverage and social dialogue (S1-8)

82 percent (85%) of the Digia Group's employees are covered by collective bargaining agreements. Digia has its own collective agreement in Finland, which entered into force in May 2023. This collective agreement covers employees of Digia Plc and Digia Finland Ltd. Digia Plc's subsidiary Productivity Leap Oy uses the Collective Agreement for the IT Service Sector as an unorganized employer. Digia Sweden AB, Climber AB, Top of Minds AB, and Savangard Sp. z o.o. are not covered by a collective agreement. Most Digital Sweden AB does not have any employees. Subcontractors are not covered by Digia's collective agreements, as they are not employed by Digia.

Coverage	Collective bargaining coverage		Social dialogue	
	2024	2025	2024	2025
0-19%	Sweden	Sweden, Poland		
20-39%				
40-59%				
60-79%				
80-100%	Finland	Finland	Finland	Finland

Diversity indicators (S1-9)

The gender distribution of Digia's senior executives and the age distribution of employees during 2025 is presented below. Digia's definition of a "senior executive" is a member of the Group Management Team.

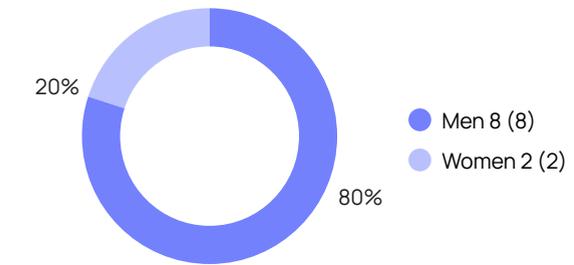
Adequate wages (S1-10)

Digia always pays at least the minimum wage specified in the collective agreement. If a company is not covered by a collective agreement, the minimum wage will be the one specified in the general collective agreement for the sector. As part of the human rights survey conducted in 2023, Digia also reviewed the remuneration practices of its subcontractors' nearshore and offshore operations to ensure that adequate wages were being paid.

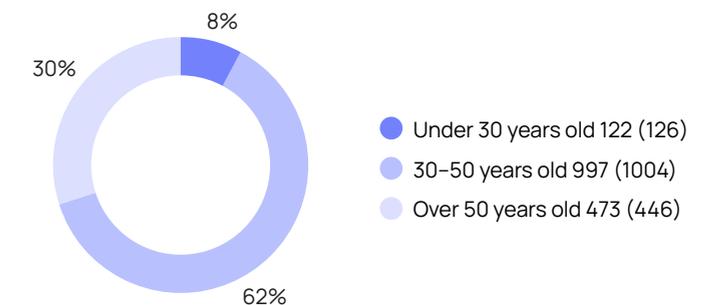
Social protection (S1-11)

Digia wants to be a family-friendly employer that takes diverse life situations into account. All Digia Group companies are entitled to family-related leave. Digia supports the varying life situations, working capacity, and care responsibilities of its employees by offering flexible, location-independent working hours and providing occupational healthcare services. These services may vary from country to country and company to company. At Digia Plc and Digia Finland Oy, employees have access to a care service for sick children.

Gender distribution of Management Team 31 Dec 2025



Distribution of employees by age group 31 Dec 2025



In addition to statutory occupational accident, life, and pension insurance, Digia companies also offer a range of additional insurance, such as medical expense insurance and travel insurance for both working hours and leisure time.

Training and skills development indicators (S1-13)

Competence and its continuous development are essential if Digia is to serve its customers in the best possible way, based on the latest technologies and knowledge. The company wants the value of Digia personnel's expertise to increase during their term of employment. Competence development occurs through interaction with others and interesting new kinds of tasks and training.

Percentage of employees that participated in regular performance and career development reviews

All personnel		Men		Women		Other	
2024	2025	2024	2025	2024	2025	2024	2025
100%	100%	100%	100%	100%	100%	0%	0%

Average number of training hours per person for employees, by employee category and by gender.

All personnel		Men		Women		Other	
2024	2025	2024	2025	2024	2025	2024	2025
53.4	57.6	52.8	62.0	54.7	47.0	0	0

Health and safety indicators (S1-14)

100 percent (100%) of the Digia Group's own workforce is covered by occupational healthcare. The scope of occupational healthcare services may vary between companies.

There were two (six) work-related accidents in 2025. There were no fatalities as a result of work-related injuries and work-related health issues at Digia.

Work-life balance indicators (S1-15)

100 percent (100%) of the Digia Group's employees are entitled to take family-related leave. 6.5 percent (6%) of Digia personnel took family-related leave in 2025; 8.0 percent (6.4%) of all women and 5.8 percent (5.8%) of all men took family-related leave.

Compensation indicators (pay gap and total compensation) (S1-16)

Country	Gender pay gap ¹⁾		Total earnings ratio ¹⁾	
	2024	2025	2024	2025
Finland	6%	7%	4%	4%

¹⁾ The pay gap and total earnings ratio are currently reported only for Finland. Ongoing data integration efforts will allow these metrics to be reported for the entire Group in future years.

The gender pay gap illustrates the percentage pay gap between male and female employees. Total earnings measure the ratio between the median earnings of the person with the highest earnings and the median earnings of other employees in the company. Digia also analyzes the realization of pay equality with respect to task profiles and the competence classification of positions.

Incidents, complaints, and severe human rights impacts and incidents (S1-17)

During 2025, Digia did not receive any reports of discrimination as specified in the Equality Act, nor any reports of serious cases of human rights violations. A total of seven (four) whistleblowing reports were received via the Whistleblowing channel. After investigation and requests for additional information, none of these reports were found to require further action.

S2 – Workers in the value chain

Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3)

The double materiality assessment found that the main impacts of activities in the value chain are limited to the upstream section and direct suppliers, with IT subcontracting being the largest group of direct supplier. The assessment also examined workers at the upstream end of the value chain, such as those working in the production of IT equipment, where human rights risks can be significant. However, Digia has very limited opportunities to influence such cases. Unless otherwise mentioned, this section will – on the basis of materiality – focus only on value chain workers for IT subcontractors on whom Digia has a direct impact.

The operating model used by Digia's subsidiary Savangard differs from other countries, as it is a well-established practice in the Polish IT sector in particular to utilize a B2B contract model in addition to a company's own employees. In this model, the experts are self-employed and work on a contractual basis rather than as employees. This subcontracting model enables a flexible and cost-effective form of cooperation.

Digia has two subcontracting networks: Digia Hub and PeopleVibe. Digia Hub network consists of over 5000 freelancers and hundreds of subcontracting companies in Finland. In the EU, Digia Hub also has nearshore subcontracting companies that, in addition to the Nordics, operate in the Baltic countries and in Central and Eastern Europe. Digia's subsidiary PeopleVibe is a subcontracting network that serves Savangard in Poland in particular, but it also subcontracts some specialists to customers directly. It consists of around 30 freelance professionals. Digia's main partner for subcontracting international talent is Fulcrum Digital, whose small Digia team is located in India.

Digia is strongly dependent on its skilled workforce, which is why the company also needs to source IT experts through subcontracting. Subcontracting provides the increased flexibility that is required to seize business opportunities. Digia has conducted a human rights risk and impact assessment in order to develop an understanding of the potential adverse

impacts. For more information about Digia's human rights assessment, see Disclosure Requirement *S1-1 Policies related to own workforce*.

When it comes to working conditions and the workplace community, workers in the IT subcontracting network are generally subject to similar challenges as the company's own employees, even if they are not employed by Digia. As entrepreneurs, they often carry greater responsibility for their own health and working hours, even though Digia attempts to monitor them. Digia is aware that it has subcontractors in countries in which there is a higher risk of human rights violations. This understanding is based on a country-by-country risk analysis that was carried out as part of the human rights assessment, and it is part of the Sustainable Supplier program.

Policies related to value chain workers (S2-1)

Digia has developed a Supplier Code of Conduct that is based on Digia's own Code of Conduct. In addition to its Code of Conduct, Digia has an anti-bribery and anti-corruption policy that is based on the UN Convention against Corruption. The company requires its subcontractors to ensure that their suppliers uphold internationally recognized human rights, labor rights, and standards (the UN Universal Declaration of Human Rights, the UN Global Compact, and the ILO Declaration on Fundamental Principles and Rights at Work). It contains rules for suppliers, and prohibits them from using forced or child labor. The Management Team approves the Supplier Code of Conduct, and the legal unit and General Counsel are responsible for implementing and supervising it.

The IT subcontractors in the Digia Hub network are contractually obliged to adhere to the Code of Conduct. Digia's aim is to gradually extend the Code of Conduct to all procurements, so that it covers the entire value chain. For more information about Digia's anti-bribery and corruption policy, see Disclosure Requirement *G1-1 Corporate culture and business conduct policies*. Digia has not been made aware of any violations of the above-mentioned policies by companies in its value chain.

Digia's subcontracting within the European Union occurs through Digia Hub and PeopleVibe networks. Every subcontractor working on a Digia-led project will receive training in the Code of Conduct, and Digia Hub subcontractors will also receive security training.

The guidelines and commitment are part of Digia's Sustainable Supplier program, which helps the company to better assess and categorize supplier risks, thereby improving the transparency of the supply chain. A risk assessment of subcontractors is carried out as part of the procurement process, and their implementation of responsible sourcing principles is checked before any contracts are signed. This includes an analysis of potential and existing human rights violations. The process applies only to Digia Hub subcontractors, and PeopleVibe subcontractors do not currently fall within its scope. The Management Team approves and supervises the Sustainable Supplier program. It is coordinated by the risk management and sustainability units, which together guide and develop operational activities in collaboration with the finance unit and procurement units.

Processes for engaging with value chain workers about impacts (S2-2)

Digia aims to engage in responsible collaboration and manage sustainability risks throughout its value chain. Collaboration and communication between Digia and its subcontractors takes place both directly (between employees) and indirectly (between their legal representatives). Applicants undergo extensive interviews before they are permitted to join Digia Hub network. Although each customer project has its own processes, engagement is both regular and managed. Digia stays in regular contact with members of its subcontracting network, and also requests feedback from members.

Digia builds up an understanding of materialities and stakeholders' expectations through a combination of routine management and regular meetings, surveys, and analyses. After a project has ended, discussions will be held with the subcontractor, and they will be directed toward the next project. In the case of subcontracting, operational responsibility for implementing these actions lies with Digia Hub and PeopleVibe business leads.

Digia conducts an annual survey of key subcontractors according to the company's risk classification. The survey aims to ensure compliance with Digia's Code of Conduct. Supplier surveys provide a comprehensive understanding of workers in the subcontracting network. Digia will also carry out audits whenever they are deemed necessary. The effectiveness of these activities is assessed annually as part of Digia's Sustainable Supplier program

and business unit management. The program does not currently cover PeopleVibe's subcontractors.

Regular discussions are held with subcontractors in India, and workers' rights are an integral aspect of these conversations. Digia is proactively expanding its supplier management, and is seeking to increase dialogue with all of its key suppliers.

Digia has no framework or other agreements with trade unions concerning workers in the value chain.

Processes to remediate negative impacts and channels for value chain workers to raise concerns (S2-3)

Subcontractors can raise concerns by directly contacting their Digia project manager or the senior vice president of the business area. Subcontractors will have the opportunity to provide feedback during the one-on-one discussions that are arranged after a project has ended.

By signing Digia's Supplier Code of Conduct, the supplier agrees to immediately report any violations of the code so that the situation can be promptly addressed. Everyone has access to the Whistleblowing channel, and the link is available in the Supplier Code of Conduct and on the websites of both Digia and its subsidiaries. For more information about Digia's Whistleblowing channel and related policies, see Disclosure Requirement *G1-1 Corporate culture and business conduct policies*.

Information on how the undertaking takes action to address material impacts on value chain workers and to manage material risks and pursue material opportunities related to value chain workers, and the effectiveness of those actions (S2-4)

Digia seeks to prevent negative impacts on value chain workers by ensuring that all Digia Hub subcontractors comply with the Supplier Code of Conduct. This is accomplished with annual monitoring to check how many subcontractors have signed the Code of Conduct. Digia is committed to taking action based on due diligence processes, so that the company does not cause or contribute to any adverse human rights impacts in its business activities. These kinds of impacts are addressed and corrected as soon as they occur. Digia expects any supplier who becomes aware of any violation of the Supplier Code of Conduct by their own employees or Digia's employees to promptly

report the same to Digia. No significant human rights issues or violations were identified in the supply chain in 2025.

A background check and risk assessment will be performed for new subcontractors as part of the Sustainable Supplier program. Any detected risks will be sent for processing and follow-up measures in accordance with Digia's risk management process. A separate report is required for companies with the highest risk rating. Supplier reports may lead to the termination of cooperation. Corrective action may also be agreed upon, and its implementation will then be monitored. No such cases have occurred to date. PeopleVibe is not in the Sustainable Supplier program.

The measures aim to ensure that each subcontractor has the means to identify and minimize any impacts on the rights and working conditions of its workers. All new subcontractors must complete a questionnaire about their sustainability policies and processes. The program also includes annual surveys, and audits of selected suppliers are performed as necessary to ensure their commitment to the Code of Conduct. The insights and feedback obtained from these surveys are reviewed by the Digia Hub management team and are used to recommend developments and monitor any corrective measures. For example, the company has implemented a subcontractor's suggestion concerning access to certain Digia forums, such as tribal activities, and the industry training offered by the company. Digia Hub's business lead is a member of the Corporate Responsibility Working Group, which discusses and prepares sustainability issues for the Management Team to review. The development plans obtained through surveys and other feedback, including any identified risks, can thereby be communicated to management as well.

No risks were identified during the reporting year. Whistleblowing reports received through the Whistleblowing channel are handled in accordance with a separate process, which is described in more detail in Disclosure Requirement *G1-1 Corporate culture and business conduct policies*.

The potential negative impacts that may occur during subcontracting include health concerns or fatigue, which increase absenteeism. In such situations, Digia will attempt to discuss alternative solutions, such as reduced daily working hours. If necessary, a representative of the subcontractor will be included in these discussions. Digia wants to proactively increase its subcontractors' capacity to meet the evolving requirements of working

life. The company therefore invests in promoting open communications and developing clear objectives, flexible working hours, and a constructive feedback culture.

The male dominance seen in the IT sector is also reflected in the subcontracting network. Digia is working to increase the proportion of women in a variety of roles, including subcontracting, but competence requirements do not always allow this. Digia's activities support UN Sustainable Development Goal 8 Decent work and economic growth. This goal promotes economic growth for all, full and productive employment, and decent work.

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities (S2-5)

Digia's goal was for 100 percent of Digia Hub subcontractors to commit to the Supplier Code of Conduct by the end of 2025. The aim is to ensure that human rights and fair working conditions are realized for value chain workers in Digia's subcontracting. The target was set for the 2023–2025 strategy period, and progress was monitored on an annual basis during this period. The target level of 100 percent (89%) was achieved in 2025.

The target was set in collaboration with Digia Hub as part of Digia's strategy work. It was decided on by Digia's Management Team and approved by the Board of Directors. The target-setting process has not involved any direct contact with value chain workers or their representatives.

Development measures and target attainment were monitored at the Sustainability Working Group's quarterly meetings. In its biannual meetings, Digia Hub's strategy working group discussed these measures in greater detail and reviewed the sustainability targets. Any action that was taken and any development plans that were drawn up on the basis of these observations have been reported as part of business development.

S4 – Consumers and end-users

Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3)

The most significant impacts of Digia's value chain are on its customers and, through the services they provide, its end-users. Digia's influence on end-users is therefore indirect. Digia recognizes that there is a risk of human rights violations in the value chain, but judges it to be unlikely. Due to the limited opportunities for influencing end-users, in this section the company will focus on customers and end-users on the basis of materiality.

Digia's customers include both private- and public-sector companies and organizations. The company's definition of end-users includes those who use these companies' or organizations' solutions. Digia does not have any detailed information about end-user demographics, as they vary between customers and customer projects.

Digia handles and develops solutions that make extensive use of data. Digia's business is founded on the responsible use of data, both in the company's own processes and in its customer solutions. The company aims to promote the digitalization of society by providing everyone with secure, accessible, and easy-to-use services. The needs of special groups can be taken into account with the aid of data protection, accessibility assessments, and top-quality service design.

Information security and data protection

End-users may be exposed to a variety of data security and privacy risks, and users may have varying starting points and levels with respect to digital services. Negative impacts are not occurring systematically – they are mainly isolated cases. A data breach may result in an end-user's personal data ending up in the possession of third parties. Significant business risks are therefore associated with data protection and information security issues, as they can violate an individual's privacy rights and damage Digia's reputation, and may potentially lead to heavy fines imposed by the authorities.

Digia has invested in the continuous development of information security and data protection, and in proactive risk management that will ensure the security and reliability of its services in a changing operating environment.

Digia's solid expertise offers business opportunities, and particularly in the implementation of critical services or those related to security of supply.

Due to rapid developments in artificial intelligence and its expanding use, Digia has also identified a need to monitor AI's impact on end-users. Digia aims to anticipate these impacts and risks with the aid of continuous competence development and by deepening its data protection and information security culture, which is based on the company's processes and practices. Due to rapid advancements in AI during the reporting year, the company updated its AI policy to reflect the latest developments, and also developed a new management model to govern AI usage. This model will be mobilized throughout the Group during 2026.

Digia pays special attention to end-users who may be particularly vulnerable to the potential negative effects of digital services, such as the elderly, children and young people, people with disabilities, or other vulnerable groups. In a human rights assessment conducted by the company, Digia noted that actual or potential human rights risks to end-users relate to privacy. The human rights assessment and commitment are covered in more detail in Disclosure Requirement *S1-1 Policies related to own workforce*.

Accessibility

The company recognizes that accessibility is essential for certain end-users in order for them to enjoy equal access to services and be able to use them securely. These groups include the elderly, the visually impaired, children, and other special groups. Accessibility requirements have also expanded into the private sector. When combined with Digia's expertise, the customer demand arising from increasing regulation will create more business opportunities for the company in business areas associated with digital online services.

Policies related to consumers and end-users (S4-1)

Systems and guidelines relating to Digia's consumers and end-users include the Code of Conduct, the ISO 9001 quality management system, the ISO 27001 information security management system and its compliant information security and privacy policies, the AI policy and AI management model, and Digia's human rights commitment. No significant changes were made to the Code of Conduct during the 2025 reporting year. Development work to

harmonize Digia's international operating model and policies is currently ongoing.

Code of Conduct

Compliance with the Code of Conduct is an integral part of Digia's corporate responsibility. The code applies to the entire Digia Group, its subcontractors, and its partners, and covers areas such as excellent customer experience, open communications, data security, and confidentiality. The Code of Conduct is described in more detail in Disclosure Requirement *G1-1 Corporate culture and business conduct policies*.

Quality and risk management systems

The company's quality standards are based on its ISO 9001 quality certificate, which sets a specific quality level and steers continuous improvements in quality. The quality certificate demonstrates that Digia's processes meet the requirements that have been set for them, and that Digia can deliver compliant products and services and has the ability to improve its operations. The quality management system helps Digia to ensure that it meets both its customer expectations and the specified requirements. The quality unit is responsible for the system's implementation, and it is supervised by both the Quality Steering Group and the Management Team. The quality management system covers the entire Group, but the ISO 9001 quality certificate applies only to Digia Finland Ltd and the Group's support functions.

Digia's risk management process contains procedures for managing any potential negative impacts. Risk management is described in greater detail in Disclosure Requirement *IRO-1 Description of the processes to identify and assess material impacts, risks, and opportunities*.

Information security

Digia's security management system complies with the international ISO 27001 standard for information security management. The standard provides organizations with a security management framework for implementing, administering, and continuously improving information security management. Some of the Group's businesses have ISO 27001 certification. The certificate covers the Financial Products and Services unit and the following units in the Managed Services business area: Integration and Data, Secure Development

and Operations, Managed Services, MOST Digital Finland, Productivity Leap Oy. It also covers all of the Group's support functions and its offices in Helsinki, Tampere, Jyväskylä, Turku, Oulu, and Rauma. Savangard Sp. z o.o., a subsidiary that joined Digia through an acquisition, is also ISO 27001 certified. All of Digia's businesses comply with the ISO 27001 standard's guidelines and security controls.

Digia's Management Team has approved the security management system, including its information security and data protection policies. The security management system seeks to guarantee the incident-free continuity of the company's business and ensure data security.

Digia's security unit, the CSO Office, is responsible for Group-wide information security management and cooperates with each unit's own information security and data protection officers.

Data protection

The company's internal privacy policy defines the responsibilities and practices that govern the processing of personal data at Digia. The policy is applied throughout the Group and covers all Digia employees, including executives. The Data Protection Officer (DPO) ensures the implementation of the policy in cooperation with the company's CSO Office and other officers, and is a member of the company's legal department. The Management Group is responsible for supervising the privacy policy. Digia's privacy policy has been approved by the company's Management Team and is sent to the Board of Directors for their information. It is a permanent policy that will be updated as necessary. Digia's privacy policy covers both Digia's own systems and operations and those implemented for customers.

Artificial intelligence

Through the Code of Conduct, Digia ensures that the company operates responsibly and sustainably in its customer work, thereby minimizing any potential risks and negative impacts on customers. During the reporting year, the company introduced an updated AI policy based on the company's ethical principles and ISO 27001 requirements. Digia also adopted an AI management model to minimize the risks associated with AI use by ensuring that AI is used ethically and in compliance with applicable legislation. There were no other significant changes to policies and operating principles during the reporting

year. The use of artificial intelligence has grown significantly in recent years. As Digia utilizes AI in both its own operations and customer projects, taking AI-related ethical considerations and information security into account is an essential aspect of the company's business.

The company is actively monitoring regulatory developments, such as the EU AI Act, which defines standardized regulations for the use of artificial intelligence within the EU. The company will prepare itself for future changes by developing its operating models as necessary. Digia also wants to protect the rights of data subjects when it comes to the use of its data and artificial intelligence. Digia helps its customers to develop AI-based decision-making that safeguards the rights of individuals without any unjust discrimination or structural inequality. Digia's AI policy helps its personnel to understand and follow best practices, which in turn reduces legal and operational risks. The AI policy applies to all Digia personnel and subcontractors who use artificial intelligence in customer projects. It is a permanent policy that will be updated as necessary. The legal unit and General Counsel are responsible for its implementation and supervision. The AI policy has been approved by the Management Team.

Accessibility and digital equity

Digia has published a human rights commitment in which the company undertakes to respect human rights in accordance with universally recognized human rights principles. As part of this commitment and its equality and non-discrimination plan, Digia promotes both equity in its operations and accessibility and digital equity in its services. The company aims to ensure that the digital services and solutions it provides are equally accessible and available to all. For more information about the human rights commitment, see Disclosure Requirement *S1 Policies related to own workforce*.

Accessibility is an important tool for promoting ethical and equitable digital inclusion. Accessibility is central to the Design for All (or Universal Design) principle, which aims to accommodate a variety of different users from the very beginning of the design process in order to create a single service that everyone can use. The Web Content Accessibility Guidelines are international guidelines on internet accessibility, and the Digital Services Act requires all digital services to meet their criteria. The technical accessibility requirements are specified in the European standard EN 301 549. a.

There have been no identified or reported cases of non-compliance at Digia concerning end-users, that is, no cases in which the UN Guiding Principles on Business and Human Rights, the ILO's Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises have been violated.

Processes for engaging with consumers and end-users about impacts (S4-2)

Digia's engagement with end-users is indirect, and occurs through its customers as part of operational and strategic cooperation with customers. Digia's customers act as trustworthy agents who have an understanding of their own customers' and end-users' situations and needs. The methods and frequency of engagement between Digia and its customers will vary depending on both the project in question and the specific characteristics of the customer relationship. Account managers are in charge of engaging with the company's customers in accordance with the customer care model. The effectiveness of this engagement is monitored by regularly collecting customer feedback through a variety of channels and reviewing the outcomes of collaboration. Digia's goal is to develop solutions that meet the expectations and needs of both the company's customers and its customers' customers, and to take these needs into account at different stages of collaboration.

To ensure that services meet the needs of different user groups, customer and end-user perspectives will be taken into account in decision-making and impact management through, for example, close customer collaboration, feedback, and assessments of usability and accessibility requirements. The company is also continuously developing its processes and services on the basis of customer feedback to ensure that impact management is based on real customer needs and expectations.

Digia works closely with its customers to ensure that digital services are both secure and accessible to all users. Special attention is paid to end-users who may be particularly vulnerable to the potential negative effects of digital services, such as the elderly, children and young people, people with disabilities, or other vulnerable groups. Some of the services provided by Digia fall under the scope of the Digital Services Act, which sets clear requirements for accessibility and security. Digia is committed to meeting these requirements

and developing solutions that support its customers' ability to provide secure and accessible digital services to all user groups. This is how Digia promotes equity and trust in the digital society.

Process to remediate negative impacts and channels for consumers and end-users to raise concerns (S4-3)

The most important processes for remediating negative impacts on end-users are related to potential breaches of data security or privacy.

Digia's security measures are mainly preemptive, so as to ensure that all of its solutions and services are as secure as possible for all users. The company has systematically developed its operating model and capabilities in this area over many years. If a data breach does occur in spite of these measures, Digia has a Major Incident Management (MIM) process in place to handle the situation and minimize any damage and its consequences. This process aims to restore normal service as quickly as possible, and to minimize any damage and negative impacts on business activities, customers, and end-users. The process includes instructions for communicating the situation to customers, individuals affected by the breach, and any other stakeholders, such as the data protection officer.

Data security and protection officers monitor the positive and negative impacts of the company's operations. They report directly to the director in charge of security, who in turn reports to the CEO.

All employees working in Digia's operations in Finland must familiarize themselves with the company's information security policies and guidelines during the onboarding process, and they also complete an annual information security and data protection training package. The same goes for every subcontractor who works on the company's projects. The Board of Directors has not completed the training. Training seeks to prevent potential risks and manage their negative impacts. A Group-wide operating model is currently being developed.

Digia has a broad range of information security and data protection material for both training and keeping abreast of topical issues. Digia's information security and data protection tribes and channels also share relevant information and lessons learned.

Digia assesses all new services and systems that will be used in either its own or its customers' projects from a security and data protection perspective

in accordance with the company's risk management process. Appropriate controls will be established if any potential risks are identified.

Digia has appointed a data protection officer whose contact details are publicly available on the company's website, and who can be contacted directly. The Data Protection Officer monitors and provides guidance on compliance with the EU General Data Protection Regulation. Digia expects its subcontractors and partners to commit to compliance with applicable data protection regulations and Digia's data protection requirements, and to cooperate in the event of a data breach.

Digia actively seeks to identify any potential accessibility needs or gaps in its customer interactions, and assesses if any action is required on a customer-by-customer basis. The aim is for solutions to be accessible by default. If accessibility requirements are not being met, any required measures will be agreed upon in cooperation with the customer. Digia has not received any complaints about accessibility from either its customers or their end-users during the reporting period.

The company also has a Whistleblowing Channel whose operating principles are described in Disclosure Requirement *G1-1 Corporate culture and business conduct policies*.

The undertaking's actions to address material impacts on consumers and end-users, managing material risks and pursuing material opportunities related to consumers and end-users, and the effectiveness of those actions (S4-4)

The quality management system and its processes help Digia ensure that the company meets both its customers' expectations and the specified requirements. Systematic monitoring enables continuous improvement and quality enhancements. Maintaining a high level of information security and data protection is an integral part of this package. It is therefore supported by personnel training, administrative and technical controls, internal and external audits, and continuous improvements to processes.

Information security

The company has developed its information security operating models over a long period of time, and all of Digia's business operations comply with ISO 27001 guidelines and security controls. During the reporting year,

Digia focused on company-wide AI security issues and new EU regulations: NIS2 (measures to ensure a common, high level of cybersecurity), CER (to ensure the resilience of critical entities) and DORA (to strengthen the digital resilience of financial entities). An internal NCD project was launched in 2024 to assess compliance with these requirements and take any necessary corrective action. This project continued into 2025. Corrective action was taken during the project, and Digia achieved compliance with these regulations by the time the project ended in early 2025.

A new SOC (Security Operations Center) service has been introduced at Digia's companies in Finland. It has been integrated into internal systems and processes to anticipate a variety of cybersecurity threats and attacks, and ensure a rapid response. The company regularly reviews and updates its internal information security policies and processes to ensure that they are up to date and effective and constitute a Group-wide management model. Topical issues are covered through a variety of channels, such as in the Security Blog published on the company's intranet.

Data protection

Digia's daily work to promote data protection is based on close collaboration with customers in accordance with company processes and procedures. The company regularly reviews and updates its data protection policies and processes to ensure that they are up to date and effective and constitute a Group-wide management model.

Digia personnel receive training on topical issues and themes relating to data protection. In 2025, the data protection unit and legal unit collaborated on a training module about personal data processing agreements for Digia's companies in Finland. Events organized by the Data Protection Alliance also explored topics such as personal data protection and dark patterns.

Artificial intelligence

AI use cases, the risks associated with them, and their compliance (with respect to the AI Act, data protection and information security) are managed with the aid of use case assessments, which identify risks and enable the required mitigating action to be taken. Digia designs its AI solutions to be non-discriminatory, transparent, and respectful of privacy. AI decision-making

must be supervised, and data must be processed in accordance with EU data protection legislation.

During the reporting year, Digia developed its AI management model and updated its AI policy to reflect the rapidly growing use of AI and evolving operating environment. The management model will be mobilized throughout the Group in 2026. The company actively monitors regulatory developments and proactively familiarizes itself with the latest requirements and opportunities. Both customers' AI needs and the use of AI in delivering customer solutions will create new business opportunities for the company.

Accessibility

As regulation increases, improving accessibility in certain service areas will create new business opportunities for Digia. The Digital Services Act has introduced new application requirements for some private- and third-sector organizations in addition to the public sector.

Digia promotes accessibility in customer solutions by training its personnel and bringing accessibility issues to its customers' attention as the situation demands. While the need for accessibility often arises directly from customers, Digia seeks to promote the development of services that are accessible to everyone, both in its own operations and in cooperation with customers.

Accessibility audits of customers' online services help Digia to determine a customer's current situation, identify any areas for improvement, and offer the necessary action to meet accessibility requirements.

This approach also supports UN Sustainable Development Goal 10: reduced inequalities. By ensuring that solutions are accessible and easy-to-use for all end-users, Digia can help to improve the user experience and support digital equity.

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities (S4-5)

One of the company's strategic sustainability themes is to maintain a high level of information security and data protection, as this is closely connected to the end-users of Digia's services. The goal for the strategy period was for at least 90 percent of Digia employees to have completed security training

in 2025. Progress has been monitored on an annual basis. 95 percent (94%) of personnel completed this training in 2025. The company has updated its security training to reflect the revisions made to its ISO 27001-certified security management system. Security training seeks to ensure a good level of security competence among Digia personnel, with the aim of minimizing the risk of information security and data protection breaches during customer work. In the future, everyone working for the Group (including its subsidiaries) will be required to complete the training.

The Net Promoter Score (NPS) is Digia's main measure of customer satisfaction, customer experience, and trust in customer partnerships. As part of Digia's proactive collaboration with its customers, the company engages in continuous dialogue about concerns relating to end-user needs. Digia's goal for 2025 was to improve its NPS by 25 percent compared to 2022. This target was set for the 2023–2025 strategy period, and progress has been monitored and reported since the beginning of the period. In 2025, the NPS improved by 34 percent (+18%) compared to 2022, which exceeded the set target. The Net Promoter Score is calculated by subtracting the percentage of detractors from the percentage of promoters.

Both goals were set in conjunction with the company's strategy work. They were decided on by Digia's Management Team and approved by the Board of Directors. Digia's internal stakeholders were involved in setting these targets, and information gathered through customer feedback processes was also utilized.

ESG

Reliable partner

Business conduct – G1**The role of the administrative, management, and supervisory bodies (GOV-1)****Board of Directors and Committeest**

In addition to the Board duties prescribed by the Companies Act and other rules and regulations, Digia's Board of Directors is responsible for the items in its rules of procedure, observing the following general guidelines:

- Good governance requires that, instead of needlessly interfering in routine operations, the Board of Directors should concentrate on furthering the company's short- and long-term strategies.
- The Board's general duty is to steer the company's business with a view to maximizing shareholder value in the long term while taking account of expectations set by various stakeholder groups.
- Board members are required to perform on the basis of sufficient, relevant, and updated information to serve the company's interests.

More information about the roles and competences of the Board of Directors and Committees is provided in the General Disclosures under Disclosure Requirement *GOV-1 The role of the administrative, supervisory, and management bodies*.

CEO and Management Team

The CEO is in charge of Digia's business operations and administration in accordance with the instructions and regulations issued by the Board of Directors, and as defined by the Finnish Limited Liability Companies Act. The Group Management Team supports the President & CEO in the routine management of the company.

More information about the roles and competences of the CEO and Management Team is provided in the General Disclosures under Disclosure Requirement *GOV-1 The role of the administrative, supervisory, and management bodies*.

Corporate culture and business conduct policies (G1-1)

Digia's operations are governed by the Finnish Limited Liability Companies Act, regulations concerning publicly listed companies, the rules and regulations of Nasdaq Helsinki Oy, and Digia's Articles of Association. Operations are also guided by the policies and operating principles approved by the Board of Directors or Group Management Team. Digia's Corporate Governance guidelines set out the basic principles of the company's corporate governance for the entire Group. The guidelines are approved by the Board of Directors and supervised by the General Counsel. The Board of Directors and Management Team are responsible for implementing the guidelines.

Digia's sustainability is based on the company's Code of Conduct, which is approved by the Board of Directors, and the UN Sustainable Development Goals. The company is committed to respecting human rights in accordance with the UN's Universal Declaration of Human Rights, the UN Global Compact, and the International Labor Organization's (ILO) Fundamental Principles and Rights at Work.

Compliance with the Code of Conduct and Digia's responsible way of working are integral to the company's strategy and instrumental to its business success. The Code of Conduct defines the principles that help Digia personnel make ethically sustainable decisions in their work. The Code of Conduct is permanent in nature, but will be updated as necessary. The code focuses on conducting sustainable business, protecting the environment, a healthy workplace community, respecting human rights, data protection, and ethical practices. Compliance with the Code of Conduct applies not only to Digia employees but also to subcontractors and partners. The Code of Conduct is publicly available on Digia's website in both Finnish and English. The legal unit is responsible for implementing the Code of Conduct under the supervision of the General Counsel. The code has been approved by Digia's Management Team and the Board of Directors.

Digia also has a supplementary anti-bribery and anti-corruption policy that is based on the UN Convention against Corruption. It applies to everyone working at or for Digia. It is a permanent policy that will be updated as necessary. The policy is publicly available on the company's website, and all Digia Group companies are committed to complying with it. The anti-bribery and anti-corruption policy has been approved by the Management Team and

Board of Directors. It is implemented by the legal unit and supervised by the General Counsel.

The mobilization of the Code of Conduct among personnel includes training that runs through Digia's Code of Conduct and other guidelines, and provides instructions on how Digia employees should act if, for example, they suspect misconduct in the company's business. The training is available in Finnish and English via Digia's e-learning platform. It is mandatory for all Digia employees throughout the Group, including senior executives, and must be repeated annually. The Board of Directors has not completed the training. The goal is for 90 percent of personnel to complete annual training. 96 percent of personnel (84%) completed this training in 2025. Employees with long absences have been excluded from the figures.

Digia has also supplemented these principles with detailed guidelines for various sub-areas. Everything revolves around the cultural principles created in collaboration with Digia personnel. These principles are strongly present in everyday life and guide everyone's daily work. For more information about Digia's cultural principles, see Disclosure Requirement *S1-4 Taking action on material impacts on own workforce*. Digia has not identified any internal activities that would be particularly vulnerable to corruption and bribery.

In accordance with the EU Whistleblower Directive (EU2021/1937), Digia has a Whistleblowing channel operated by a third party. A Digia employee or external person can report any suspected misconduct or violations of Digia's Code of Conduct through the company's Whistleblowing channel, either anonymously or under their own name. Digia is committed to ensuring that no retaliatory measures will be taken against whistleblowers, and the company complies with the Finnish Whistleblower Act. The channel can be found on Digia's public website and at: <https://whistleblower.digia.com>. Digia employees also have internal access to the channel. Digia's subsidiary Savangard has its own whistleblowing channel, which can be found on the company's website: <https://savangard.com/pl/>.

Digia will handle the reports in its own separately appointed processing team. This processing team will consist of the Chair of the Board of Directors' Audit Committee, the General Counsel, and a lawyer. If necessary, the process will move forward to the next review stage in accordance with the report's classification, led by the appointed Group Management Team member. Twice a year, the General Counsel informs the Audit Committee of any reports that

have been received via the whistleblowing channel and how they have been handled.

Management of relationships with suppliers (G1-2)

Digia's relationships with its suppliers are described in more detail in section *S2 Workers in the value chain*.

Digia treats all of its suppliers equally, and has processes and guidelines in place to ensure that invoices are processed in accordance with payment terms.

Digia's invoice payment process has been described as part of a larger process description. Upon receipt of an invoice, the Group's financial administration will process the invoice and forward it to the recipient of the invoice for registration and approval. The invoice processing system will automatically remind the invoice handler of any unpaid invoices. The Group's financial administration will also send reminders about unpaid invoices as necessary.

Prevention and detection of corruption and bribery (G1-3)

Digia has zero tolerance for all forms of bribery and corruption. Digia's anti-bribery and anti-corruption policy defines rules and guidelines for promoting ethical and legal activities throughout the company. The anti-bribery and corruption policy is included in Code of Conduct training, which is mandatory for all Digia employees. It is covered in more detail in Disclosure Requirement *G1-1 Corporate culture and business conduct policies*.

All employees are encouraged to report any suspected cases of corruption and bribery to their manager or the General Counsel. The company also has a Whistleblowing channel whose reporting process is described in Disclosure Requirement *G1-1 Corporate culture and business conduct policies*. All reported cases will be handled according to this process.

Confirmed incidents of corruption or bribery (G1-4)

Digia had no confirmed cases of bribery or corruption in 2025.

Political influence and lobbying activities (G1-5)

Digia does not itself participate in any political or other lobbying activities through donations or sponsorship. The company has no legal obligation to be a member of any lobbying organization. Digia is a member of Technology

Industries of Finland. Members appointed to administrative, management or supervisory bodies in the reporting period have not held a similar position in public administration during the preceding two years.

Payment practices (G1-6)

The average time that Digia takes to pay an invoice, its average payment terms, and a breakdown by main categories of suppliers are shown in the table below. Digia has not defined any category-specific standard payment terms for its suppliers.

The category *All supplier groups* contains information about all of the invoices paid by the Group.

Digia is not currently involved in any ongoing legal proceedings for late payments.

Supplier category	Average payment time, days		Average payment terms, days	
	2024	2025	2024	2025
Subcontracting	32	29	30	27
Software and cloud services	33	32	30	30
IT service providers	20	21	18	20
All supplier groups	25	24	22	22

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		IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	35–36		
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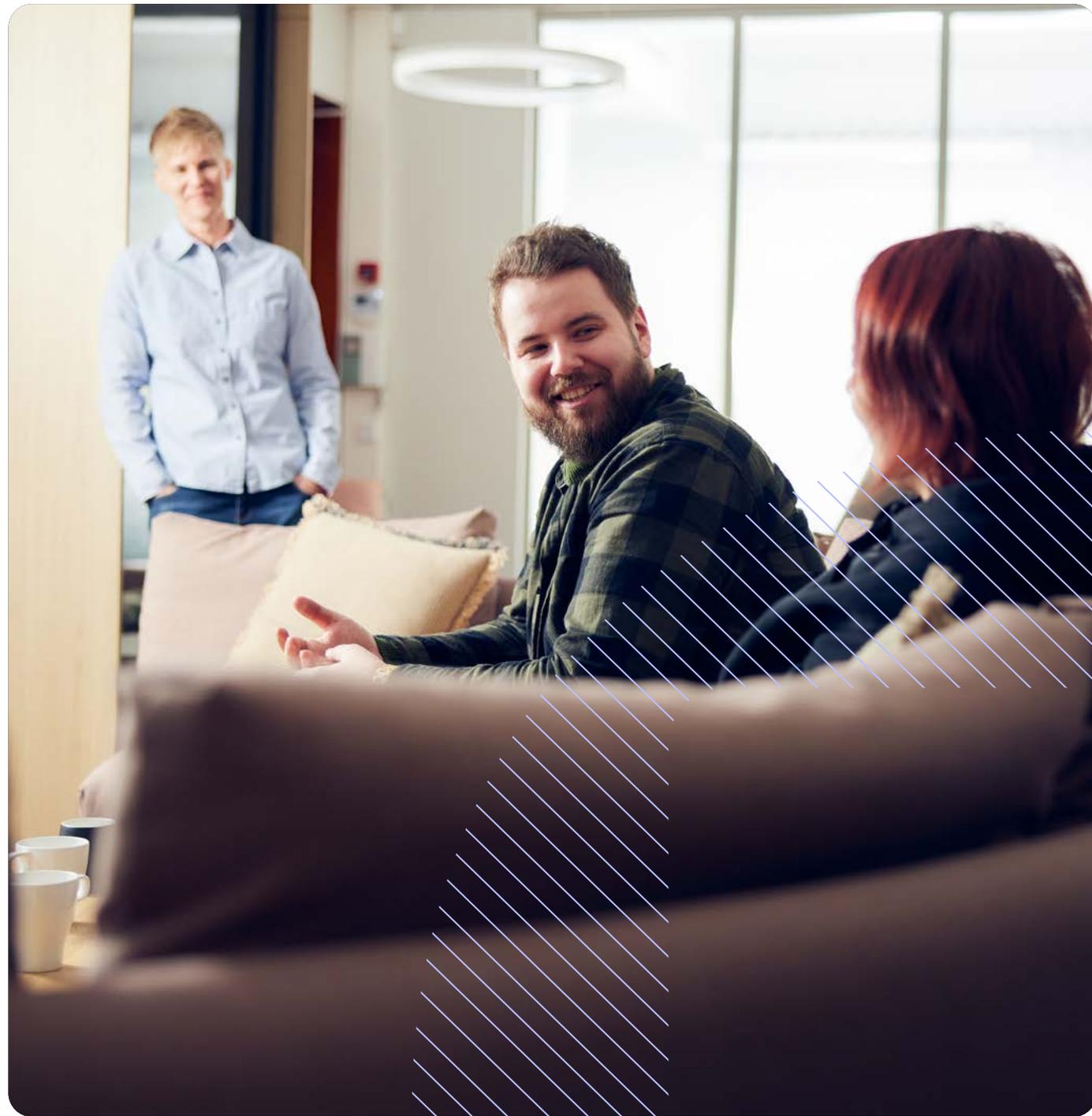
List of data points based on other EU legislation

Disclosure Requirement	Data point	Description	Reference to the Sustainable Finance Disclosure Regulation	Reference to Pillar 3	Reference to the Benchmark Regulation	Reference to European Climate Law	Page
ESRS 2 GOV-1	21 (d)	The Board of Directors' gender diversity ratio	●		●		26
ESRS 2 GOV-1	21 (e)	Percentage of Board members who are independent			●		26
ESRS 2 GOV-4	30	Statement on due diligence	●				28
ESRS 2 SBM-1	40 (d) i	Involvement in activities related to fossil fuels	●	●	●		Not material
ESRS 2 SBM-1	40 (d) ii	Involvement in activities related to the production of chemicals	●		●		Not material
ESRS 2 SBM-1	40 (d) iii	Involvement in activities related to controversial weapons	●		●		Not material
ESRS 2 SBM-1	40 (d) iv	Involvement in activities related to the cultivation and production of tobacco				●	Not material
ESRS E1-1	14	Transition plan for achieving climate neutrality by 2050		●	●		Not material
ESRS E1-1	16 (g)	Undertakings excluded from EU Paris-aligned Benchmarks					Not material
ESRS E1-4	34	GHG emission reduction targets	●	●	●		47
ESRS E1-5	38	Energy consumption from fossil fuels disaggregated by sources (high climate impact sectors only)	●				Not material
ESRS E1-5	37	Energy consumption and mix	●				47
ESRS E1-5	40-43	Energy intensity associated with activities in high climate impact sectors	●				Not material
ESRS E1-6	44	Gross Scopes 1, 2, 3 and Total GHG emissions	●	●	●		48-49
ESRS E1-6	53-55	Gross GHG emissions intensity	●	●	●		49
ESRS E1-7	56	GHG removals and carbon credits				●	Not material
ESRS E1-9	66	Exposure of the benchmark portfolio to climate-related physical risks			●		Not material
ESRS E1-9	66 (a); 66 (c)	Breakdown of monetary amounts by acute and chronic physical risk Location of significant assets at material physical risk		●			Not material
ESRS E1-9	67 (c)	Breakdown of the carrying value of the undertaking's real estate assets by energy efficiency classes		●			Not material
ESRS E1-9	69	Degree of exposure of the portfolio to climate-related opportunities			●		Not material
ESRS E2-4	28	Quantity of each pollutant listed in Annex II to the European Pollutant Release and Transfer Register (E-PRTR) Regulation emitted into air, water, and soil	●				Not material
ESRS E3-1	9	Water and marine resources	●				Not material
ESRS E3-1	13	Dedicated policy	●				Not material
ESRS E3-1	14	Sustainable oceans and seas	●				Not material
ESRS E3-4	28 (c)	Total amount of water recycled and reused	●				Not material
ESRS E3-4	29	Total water consumption in cubic meters in own operations per net revenue	●				Not material
ESRS 2 - IRO 1 -E4	16 (a) i	Biodiversity-sensitive areas	●				Not material
ESRS 2 - IRO 1 -E4	16 (b)	State of the terrestrial environment	●				Not material
ESRS 2 - IRO 1 -E4	16 (c)	Endangered species	●				Not material
ESRS E4-2	24 (b)	Sustainable land/agriculture practices or policies	●				Not material
ESRS E4-2	24 (c)	Sustainable ocean/sea practices or policies	●				Not material
ESRS E4-2	24 (d)	Policies to address deforestation	●				Not material

Disclosure Requirement	Data point	Description	Reference to the Sustainable Finance Disclosure Regulation	Reference to Pillar 3	Reference to the Benchmark Regulation	Reference to European Climate Law	Page
ESRS E5-5	37 (d)	Non-recycled waste	●				Not material
ESRS E5-5	39	Hazardous waste and radioactive waste	●				Not material
ESRS 2 - SBM-3 - S1	14 (f)	Risk of incidents of forced labor	●				51
ESRS 2 - SBM-3 - S1	14 (g)	Risk of incidents of child labor	●				51
ESRS S1-1	20	Human rights policy commitments	●				51
ESRS S1-1	21	Due diligence policies on issues addressed by the fundamental International Labor Organization Conventions			●		51
ESRS S1-1	22	Processes and measures for preventing trafficking in human beings	●				51
ESRS S1-1	23	Occupational risk prevention policy or management system	●				51
ESRS S1-3	32 (c)	Grievance mechanism	●				52-53
ESRS S1-14	88 (b) ja (c)	Number of fatalities, and number and frequency of work-related accidents	●		●		57
ESRS S1-14	88 (e)	Number of days lost due to injuries, accidents, fatalities, or illness	●				Not material
ESRS S1-16	97 (a)	Unadjusted gender pay gap	●		●		57
ESRS S1-16	97 (b)	Disproportionately high salary for the CEO	●				57
ESRS S1-17	103 (a)	Incidents of discrimination	●				57
ESRS S1-17	104 (a)	Non-compliance with UN Guiding Principles on Business and Human Rights and OECD guidelines	●		●		57
ESRS 2 - SBM-3 - S2	11 (b)	Significant risk of child or forced labor	●				Not material
ESRS S2-1	17	Human rights policy commitments	●				58
ESRS S2-1	18	Policies related to value chain workers	●				58
ESRS S2-1	19	Non-compliance with UN Guiding Principles on Business and Human Rights and OECD guidelines	●		●		58
ESRS S2-1	19	Due diligence policies on issues addressed by the fundamental International Labor Organization Conventions			●		58
ESRS S2-4	36	Human rights issues and incidents associated with the upstream and downstream value chain	●				58-59
ESRS S3-1	16	Human rights policy commitments	●				Not material
ESRS S3-1	17	Non-compliance with UN Guiding Principles on Business and Human Right, ILO Principles, or OECD guidelines	●		●		Not material
ESRS S3-4	36	Human rights incidents	●				Not material
ESRS S4-1	16	Policies related to consumers and end-users	●				60-61
ESRS S4-1	17	Non-compliance with UN Guiding Principles on Business and Human Rights and OECD guidelines	●		●		60-61
ESRS S4-4	35	Human rights incidents	●				62
ESRS G1-1	10 (b)	United Nations Convention against Corruption	●				64-65
ESRS G1-1	10 (d)	Protection of whistleblowers	●				64-65
ESRS G1-4	24 (a)	Fines for violations of anti-corruption and anti-bribery laws	●		●		65
ESRS G1-4	24 (b)	Anti-corruption and anti-bribery norms	●				65

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1 Main statements in the consolidated financial statements (IFRS)

1.1 Consolidated income statement

EUR 1,000	Note	1 Jan–31 Dec 2025	1 Jan–31 Dec 2024
Net sales	3.2	217,028	205,672
Other operating income	3.4	336	117
Materials and services		-39,660	-34,332
Depreciation, amortization and impairment	3.6	-7,225	-7,200
Personnel expenses	4.1, 4.2, 4.4, 7.6	-128,747	-123,670
Other operating expenses	3.7	-23,605	-22,379
		-198,901	-187,464
Operating profit		18,127	18,208
Financial income	6.5	230	524
Financial expenses	6.5	-1,971	-1,794
		-1,741	-1,270
Profit before taxes		16,387	16,938
Income taxes	3.8	-3,542	-3,647
Net profit		12,845	13,291
Earnings per share, EUR, undiluted	3.10	0.49	0.50
Earnings per share, EUR (diluted)		0.48	0.50
Distribution of income for the period:			
Parent company shareholders		12,845	13,291

1.2 Consolidated statement of comprehensive income

	1 Jan–31 Dec 2025	1 Jan–31 Dec 2024
Net profit	12,845	13,291
Other comprehensive income items:		
Items that may later be reclassified as profit or loss:		
Exchange differences on translation of foreign operations	2,179	-1,009
Total comprehensive income	15,024	12,282
Distribution of total comprehensive income:		
Parent company shareholders	15,024	12,282

1.3 Consolidated balance sheet

EUR 1,000	Note	31 Dec 2025	31 Dec 2024
ASSETS			
Non-current assets			
Goodwill	7.1	105,531	92,779
Intangible assets	7.3	9,872	9,647
Tangible assets	7.2	831	466
Right-of-use assets	7.4	5,804	3,124
Financial assets recognized at fair value through profit or loss	6.2	499	482
Non-current receivables	6.2	697	453
Deferred tax assets	3.9	248	297
		123,482	107,249
Non-current assets held for sale		245	-
		123,727	107,249
Current assets			
Accounts receivable and other receivables	5.2, 6.2	49,070	38,006
Cash and cash equivalents	6.2	24,214	18,232
		73,284	56,238
Total assets		197,011	163,486

EUR 1,000	Note	31 Dec 2025	31 Dec 2024
SHAREHOLDERS' EQUITY AND LIABILITIES			
Equity attributable to parent-company shareholders			
Share capital		2,088	2,088
Other reserves		5,204	5,204
Unrestricted shareholders' equity reserve		42,081	42,081
Translation difference		-363	-2,542
Retained earnings		31,622	23,597
Net profit		12,845	13,291
		93,476	83,718
Total shareholders' equity	6.7	93,476	83,718
Non-current liabilities			
Deferred tax liabilities	3.9	2,376	1,993
Non-current advances received		0	0
Financial liabilities	6.3	32,500	14,000
Lease liabilities		3,031	1,036
Other non-current liabilities	3.5	4,296	0
		42,203	17,029
Current liabilities			
Accounts payable and other liabilities	5.2	21,076	24,414
Accruals and deferred income	5.2	27,852	23,487
Lease liabilities	6.4	2,905	2,266
Other financial liabilities	6.3	9,500	12,572
		61,332	62,739
Total liabilities		103,535	79,768
Total shareholders' equity and liabilities		197,011	163,486

1.4 Consolidated cash flow statement

EUR 1,000	Note	1 Jan–31 Dec 2025	1 Jan–31 Dec 2024
Cash flow from operations:			
Net profit		12,845	13,291
Adjustments to net profit	7.5	12,784	12,702
Change in net working capital	5.1	-4,249	2,763
Interest paid		-1,693	-1,754
Interest income		228	402
Taxes paid		-5,212	-2,355
Cash flow from operations		14,703	25,049
Cash flow from investments:			
Purchases of tangible and intangible assets		-576	-289
Acquisition of subsidiaries, net of cash and cash equivalents at the time of acquisition	3.5	-10,654	-
Additional purchase prices of subsidiaries		-4,798	-5,116
Cash flow from investments		-16,028	-5,405

EUR 1,000	Note	1 Jan–31 Dec 2025	1 Jan–31 Dec 2024
Cash flow from financing:			
Repayment of lease liabilities	6.3	-3,089	-3,570
Repayment of current loans	6.3	-16,085	-11,572
Withdrawals of non-current loans	6.3	31,500	6,000
Dividends paid		-4,766	-4,501
Cash flow from financing		7,560	-13,643
Change in cash and cash equivalents		6,235	6,001
Cash and cash equivalents at beginning of period		18,232	12,404
Change in cash and cash equivalents		6,235	6,001
Effects of changes in foreign exchange rates		-252	-174
Cash and cash equivalents at end of period	6.2	24,214	18,232

1.5 Changes in shareholders' equity

EUR 1,000	Note	Share capital	Unrestricted shareholders' equity reserve	Other reserves	Translation difference	Retained earnings	Total shareholders' equity
Shareholders' equity, 1 Jan 2024		2,088	42,081	5,204	-1,533	27,581	75,420
Comprehensive income							
Net profit (+) / loss (-)	1.1	-	-	-	-	13,291	13,291
Other comprehensive income items	1.2	-	-	-	-1,009	-	-1,009
Total comprehensive income		-	-	-	-1,009	13,291	12,282
Transactions with shareholders							
Share-based transactions settled in equity	4.4	-	-	-	-	585	585
Dividends		-	-	-	-	-4,501	-4,501
Other items		-	-	-	-	-68	-68
Transactions with shareholders, total		-	-	-	-	-3,984	-3,984
Shareholders' equity, 31 Dec 2024		2,088	42,081	5,204	-2,542	36,888	83,718
EUR 1,000	Note	Share capital	Unrestricted shareholders' equity reserve	Other reserves	Translation difference	Retained earnings	Total shareholders' equity
Shareholders' equity, 1 Jan 2025		2,088	42,081	5,204	-2,542	36,888	83,718
Comprehensive income							
Net profit (+) / loss (-)	1.1	-	-	-	-	12,845	12,845
Other comprehensive income items	1.2	-	-	-	2,179	-	2,179
Total comprehensive income		-	-	-	2,179	12,845	15,024
Transactions with shareholders							
Share-based transactions settled in equity	4.4	-	-	-	-	-500	-500
Dividends		-	-	-	-	-4,766	-4,766
Transactions with shareholders, total		-	-	-	-	-5,266	-5,266
Shareholders' equity, 31 Dec 2025		2,088	42,081	5,204	-363	44,467	93,476

2. General disclosures

2.1 Basic information on the Group

Digia is a trusted European partner in intelligent business. As a consulting, software and services company, we help our customers to create, maintain and develop intelligent business. We bring the benefits of AI to our customers' everyday processes, products, and services throughout their lifecycles. Our approximately 1600 employees operate internationally, yet always close to our customers.

Digia has a good customer base, extensive product and service offering, 24/7 service maintenance and support, and a credible business size. Digia is a trusted partner to its customers in their digitalization and AI transformation. We forge long-term customer relationships and develop them to grow with our customers.

Digia operates in ten locations in Finland – Helsinki, Joensuu, Jyväskylä, Kuopio, Lahti, Oulu, Rauma, Tampere, Turku and Vaasa – as well as in Stockholm and Malmö in Sweden, Hengelo in the Netherlands, and in Warsaw, Częstochowa and Poznań in Poland. The company is listed on Nasdaq Helsinki (DIGIA). The Group's parent company Digia Plc is a Finnish public limited liability company established under the laws of Finland. Its Business ID is 0831312-4 and it is domiciled in Helsinki. Its registered address is Atomitie 2 B, 00370 Helsinki.

2.2 Approval by the Board of Directors

The Board of Directors approved the financial statements for publication on 5 February 2026. According to the Finnish Companies Act, shareholders have the right to approve or reject the financial statements at the General Meeting

held after publication. Digia Plc's Annual General Meeting will be held on 24 March 2026.

2.3 Accounting policies

The consolidated financial statements have been prepared in compliance with the International Financial Reporting Standards (IFRS), observing the IAS and IFRS standards, as well as SIC and IFRIC interpretations valid on December 31, 2025.

The consolidated financial statements are based on original acquisition costs. In the fair value hierarchy, the highest level is assigned to quoted (unadjusted) prices for identical assets or liabilities in active markets (Level 1 inputs), and the lowest to unobservable inputs (Level 3 inputs).

The consolidated financial statements include the parent company, Digia Plc, and all of its subsidiaries. Digia wholly owns all of its subsidiaries. Acquired subsidiaries are consolidated using the acquisition method, according to which the assets and liabilities of the acquired entity are measured at fair value at the time of acquisition, and the remaining difference between the acquisition price and the acquired shareholders' equity constitutes goodwill. Subsidiaries acquired during the fiscal period are included in the consolidated financial statements as from when control was gained, while divested subsidiaries are included until the date of divestment. No subsidiaries were divested in the 2025 and 2024 fiscal periods.

The consolidated financial statements are primarily presented in thousands of euros and the figures have been rounded to the nearest thousand euro, which means that the sum of individual figures may differ from the totals given.

Items referring to the earnings and financial position of the Group's units are recognized in the currency that is the main currency of the unit's primary operating environment ("functional currency"). The consolidated financial statements are given in euros, which is the operating and presentation currency of the parent company. The Group has the following foreign

subsidiaries: four in Sweden, two in Poland, one in Lithuania, and one in the Netherlands.

Receivables and liabilities denominated in foreign currencies have been converted into euro at the exchange rate in effect on the balance sheet date. Gains and losses arising from foreign currency transactions are recognized through profit or loss. Foreign exchange gains and losses from operations are included in the corresponding items above EBIT. The income statements of foreign Group companies have been converted into euro at the weighted average exchange rate for the period, and the balance sheets have been converted at the exchange rate quoted on the balance sheet date. Translation differences arising from the application of the acquisition method are treated as items adjusting the consolidated comprehensive income statement.

Digia presents the other accounting principles applied in the financial statements in the notes to the financial statement items in question. The table below lists the Group's accounting policies, information about which note they are presented in and a reference to the relevant IFRS standard.

Accounting policy	Note		IFRS-standardi
Segment reporting	3.1	Reportable segments	IFRS 8
Recognition of net sales	3.2	Net sales	IFRS 15
Provisions	3.3	Provisions	IAS 37
Government grants	3.4	Other operating income	IAS 20
Business combinations and divestments	3.5	Acquired business operations	IFRS 3, IFRS 10
Research and development costs	3.7	Other operating expenses	IAS 38
Current tax	3.8	Current tax	IAS 12
Deferred tax assets and liabilities	3.9	Deferred tax	IAS 12
Earnings per share	3.10	Earnings per share	IAS 33
Pension liabilities	4.2	Pension liabilities	IAS 19
Accounts receivable and other receivables	6.2	Accounts receivable and other receivables	IFRS 9, IFRS 15
Costs arising from the acquisition of customer contracts	6.2	Other receivables	IFRS 15
Financial assets	6.2	Financial assets recognized at fair value through profit or loss	IAS 32, IFRS 9, IFRS 7
Interest-bearing liabilities	6.3	Financial liabilities	IFRS 9, IFRS 13
Lease liabilities	6.4	Lease liabilities	IFRS 16
Share-based remuneration	4.4, 6.7	Personnel expenses, Equity	IFRS 2
Goodwill	7.1	Goodwill	IFRS 3, IAS 36
Intangible assets	7.3	Intangible assets	IAS 38, IAS 36
Property, plant and equipment	7.2	Property, plant and equipment	IAS 16, IAS 36
Right-of-use assets	7.4	Lease obligations and commitments	IFRS 16
Impairment	7.5	Impairment of assets	IAS 36
Related party transactions	7.6	Related party information	IAS 24

underlying management's estimates and judgments are presented in the following notes:

Note	
Revenue recognition: Degree of completion of a project recognized as revenue over time	3.2
Revenue recognition: Principal or agent	3.2
Fair values of net assets acquired in business combinations and additional purchase prices	3.5
Main assumptions used in impairment testing of goodwill	7.1
Cloud service configuration and customization costs	7.3
Leases	6.4 and 7.4

The Digia Group complies with the agenda decision issued by the Interpretations Committee (IFRIC) on the accounting treatment of configuration or customization costs in a cloud computing arrangement (IAS 38 Intangible Assets).

Accounting estimates and judgments applied in the preparation of the financial statements

The preparation of financial statements in accordance with IFRS requires the Group's management to make accounting estimates and apply judgments and assumptions that have an effect on the application of the accounting principles and the carrying amounts of assets, liabilities,

income, and expenses. These estimates and assumptions are based on previous experience and other justifiable assumptions that are believed to be reasonable under the circumstances and that serve as a foundation for evaluating the items included in the financial statements.

Digia's management has assessed the climate's potential impacts on accounting estimates and judgments. Management has estimated that climate-related factors will not have a material impact on the items presented in the financial statements at this time. Management monitors changes in legislation and will update its estimates and judgments as necessary.

These estimates and judgments are reviewed regularly, but the actual results may differ from the estimates and solutions. The assumptions

2.4 New and amended standards

Applicable new and amended standards as of January 1, 2025

Digia adopted the following new standards and amendments as of the fiscal year beginning January 1, 2025.

Amendments to IAS 21 – Estimating the spot exchange rate when a currency is not exchangeable

The amendment is taken into account when a transaction or business function is handled in a foreign currency that is not exchangeable to another currency on the measurement date for that purpose.

New and amended standards to be applied in future financial periods

Digia will adopt the following amendments to standards as of the fiscal year beginning January 1, 2026, as long as they have been approved by the planned adoption date. The amendments are not expected to have a material impact on the information contained in the consolidated financial statements.

Amendments to IFRS 9 and IFRS 7 – Nature-dependent electricity

Amendments have been made to the application of the "own use" exception under IFRS 9 and the hedge accounting requirements concerning nature-dependent electricity, such as wind and solar power. In addition, IFRS 7 has been amended to introduce specific disclosure requirements. These amendments only apply to contracts that expose an entity to variability in the underlying amount of electricity because the source of electricity generation depends on uncontrollable natural conditions.

Digia will adopt the following amendments to standards as of the fiscal year beginning January 1, 2027, as long as they have been approved by the planned adoption date. The amendments are not expected to have a material impact on the information contained in the consolidated financial statements.

Amendments to IFRS 18

The earlier IAS 1 is replaced with the new IFRS 18, which concerns the presentation and disclosure of information in financial statements. The new standard introduces changes to issues such as the structure of the statement of profit or loss, and enhances the requirements for aggregating and disaggregating disclosed information in both the primary financial statements and the notes. Another new requirement concerns the disclosure of management-defined performance measures in the notes. The company has conducted a study on the impact of this standard, and the required changes to reporting have been initiated. It is the company's opinion that the new IFRS 18 standard will have only a minor impact.

Amendments to IFRS 10 Consolidated Financial Statements and IAS 28 Investments in Associates and Joint Ventures

The amendments eliminate an inconsistency between current guidance on consolidation and the equity method, and require that gains be recognized in full when the transferred assets constitute a business as defined in IFRS 3 **Business Combinations**.

3. Financial development

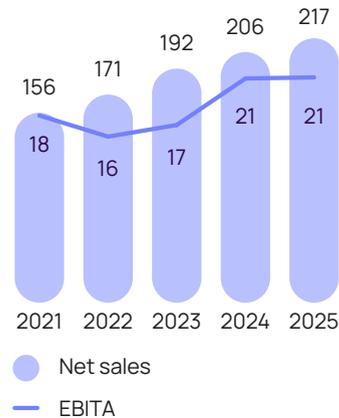
3.1 Reportable segments

Digia reports on its business operations as one segment. In 2024, Digia comprised four service areas: Digital Solutions, Business Platforms, Financial Platforms and Managed Solutions. These service areas have similar financial characteristics and are also similar in terms of the nature of product and service production processes, type of customer, geographical characteristics, and methods used in product or service distribution or service provision. For this reason, these service areas have been combined into a single reporting segment.

The table below presents the combined net sales and balance sheet value of the companies in the main market areas. No single customer accounted for more than 10 percent of consolidated net sales.

Net sales and operating profit (EBITA)

EUR million



EUR 1,000	Finland	Sweden	Poland	Other countries	Total
Net sales	180,894	23,121	10,979	2,033	217,028
Non-current assets	86,307	20,495	16,230	446	123,479

3.2 Net sales

Digia's net sales in the review period amounted to EUR 217.0 (205.7) million, of which Finland accounted for EUR 180.0 (180.9) million and other countries for EUR 37.0 (24.7) million. The disclosed figure for consolidated net sales is the same as the net sales reported in the Group's Sustainability Report.

The net sales of external customers are divided according to the customer's domicile as follows:

EUR 1,000	2025	2024
Finland	180,050	180,924
Sweden	23,681	22,125
Poland	10,953	-
Netherlands	2,033	2,020
Other countries	311	602
Total	217,028	205,672

Net sales distribution

EUR 1,000	2025	2024
Service and maintenance business	108,972	102,542
share of net sales	50.2%	49.9%
Project business	108,076	103,129
share of net sales	49.8%	50.1%

Net sales from the product business amounted to EUR 24.1 (23.8) million, representing 11.1 (11.6) percent of total net sales. The product business comprises Digia's own licenses, the license sales of its partners, and license maintenance.

Net sales of work performed by people accounted for 48.5 (47.2) percent of the company's net sales.

Of net sales, EUR 11.0 (7.7) million were recognized in one installment and EUR 206.0 (198.0) million over time.

At the end of the reporting period, Digia reports the total transaction price of uncompleted performance obligations insofar as the agreement is for several years and not charged on an hourly basis. On 31 December 2025, Digia had an order book of EUR 2.2 (1.3) million for multiyear projects with a fixed or target price. The order book for service and maintenance agreements has not been reported, as it cannot be unambiguously determined. In service and maintenance agreements, Digia is responsible for support services, maintenance, small-scale developments and/or development of specified systems. These agreements are recognized as income on a monthly basis throughout their lifetime in the form of a fixed monthly payment and an additional variable portion. The variable portion depends on the customer's use of the service, and this typically forms the majority of the monthly charge.

On 31 December 2025, the balance sheet included EUR 0.2 (0.5) million in advance payments for projects in which income is recognized over time. In 2025, EUR 0.2 million has been recognized as income from advance payments received in 2024.

Accounting principle - recognition in net sales

Digia's performance obligations are work performed by people, licenses of own products, maintenance of own products, third-party products, maintenance of third-party products as well as services. The typical payment terms for all performance obligations are 14-60 days from the invoice date. Digia does not have any significant financing components in

customer contracts. The warranty period for customer-specific materials in performance obligations is mainly six months from the approval of the delivery. Both parties typically have the right to cancel the agreement if a party commits a material breach of the agreement and has not remedied said breach within 30 days. When an agreement is cancelled, the parties are to return any deliverables received.

Work performed by people

Work performed by people in specification and delivery projects is recognized as revenue over time in accordance with progress. Long-term projects with a fixed price are recognized over time on the basis of their percentage of completion once the outcome of the project can be reliably estimated. The percentage of completion is determined as the proportion of costs arising from work performed for the project up to the date of review in the total estimated project costs. If estimates of the project change, the recognized sales and profit/margin are amended in the period during which the change becomes known and can be estimated for the first time.

Digia fulfils its performance obligation with respect to work performed by people in accordance with progress. The warranty period in expert service agreements is mainly 30 days from service delivery.

Projects that include a specification phase after which the customer has the option of withdrawing from the project are recognized as revenue over time. The delivery project will not be recognized as revenue until the specification project has been approved.

Own products

The licenses of own products comprise a performance obligation that is to be recognized as revenue at a point in time. Revenue is recognized in one instalment when the product has been delivered, that is, when the licenses have been installed in the customer's testing environment. Digia has fulfilled its performance obligation once installation has been completed.

SaaS (software as a service) agreements for the company's own products are recognized as revenue over time during the contract period.

Maintenance fees for Digia product licenses are recognized as revenue over time during the contract period.

Digia provides a six-month warranty for its own products, effective as from the date when the delivery of the completed software has been approved.

Third-party products

With respect to third-party licenses, the actual responsibility for the features, further development and maintenance of the product is specified in the agreement. If Digia is responsible, revenue from third-party products is recognized on a gross basis in one instalment once the product license has been installed in the customer's test environment. If a third party holds actual responsibility for the aforementioned matters, revenue is recognized on a net basis, that is, the margin or commission is recognized in net sales upon installation.

Revenue accrued from maintenance of third-party products and from SaaS agreements is recognized over time either on a gross basis (Digia has actual responsibility for maintenance) or on a net basis (a third party is responsible for maintenance).

The warranty for third-party software is determined according to the terms of the third-party software.

Services

Revenue from service agreements is recognized over time during the agreement period. If a service agreement includes a ticket- or hour-based performance obligation, revenue is recognized over time in accordance with progress.

Significant estimate or judgement: Revenue recognition: degree of completion of a project recognized as revenue over time

A project recognized as revenue over time is recognized as income and expenses on the basis of degree of completion once the outcome of the project can be reliably estimated. Recognition is based on estimates of expected income and expenses of the project and reliable measurement and estimation of project progress. If estimates of the project's outcome change, the recognized sales and profit/margin are amended in the period

during which the change becomes known and can be estimated for the first time. An onerous contract is immediately recognized as an expense. Additional information is provided in Note 3.3 Provisions.

Recognition: principal or agent

Digia can act as either a principal or agent for third-party products. Whether the company is deemed to be acting as a principal or agent for third-party products is based on Digia management's analysis of the legal form and factual content of the agreements made between the company and its suppliers. With respect to factual content, the decisive factor is Digia's role and responsibility towards the end customer. If Digia is responsible, revenue is recognized from these products in one instalment on a gross basis once the installation environment has been completed. Maintenance revenue will also be recognized on a gross basis, but over time. If a third party holds actual responsibility, Digia only recognizes the margin or commission in net sales.

3.3 Provisions

Unprofitable agreements

The Group had no unprofitable projects on the balance sheet date of 31 December 2025 (31 Dec 2024).

Accounting principle – provisions

A provision is recognized when the Group has a legal or factual obligation based on previous events, the realization of a payment obligation is probable and the amount of the obligation can be reliably estimated.

A loss provision is created for fixed-price projects if it becomes apparent that the obligatory expenditure on the fulfilment of project obligations will exceed the benefits to be gained from the agreement. The loss is recognized in the period when it becomes known and can be estimated for the first time. Loss provisions are reversed in accordance with the extent and timing of incurred expenses.

3.4 Other operating income

EUR 1,000	2025	2024
Other income	336	117
Total	336	117

Other income consists of capital gains on the sale of fixed assets and rental income from holiday cabins.

Accounting principle – government grants

Government grants received as compensation for costs are recognized in the income statement at the same time as the expenses related to the target of the grant are recognized as expenses. Grants of this kind are presented under other operating income.

3.5 Acquired business operations

Business operations acquired during the 2025 fiscal year

On June 3, 2025, Digia acquired the entire share capital of Savangard Sp. z o.o. The Savangard Group consists of Savangard Sp. z o.o. and its wholly owned subsidiaries Peoplevibe Sp. z o.o. and Finnovative Solutions UAB.

Founded in 2002, Savangard is a profitably growing Polish group that provides its customers with high-quality integration, API, and software development services. Savangard's clients are mainly in the financial, energy, manufacturing and public sectors.

Peoplevibe Sp. z o.o. is an expert network that focuses on providing high-quality and cost-effective expertise. Peoplevibe will expand the offering of Digia Hub's expertise networks.

Finnovative Solutions UAB is classified as held for sale.

The acquisition will create a new Northern European Integration Powerhouse. Digia is the leading provider of integration and API services in

Finland. Together with Savangard, the company will also become a major player in Northern Europe.

Savangard's figures have been consolidated with the Digia Group since the beginning of June 2025.

Total fair values of the acquired business on the acquisition date:

EUR 1,000	
Total fair values of the acquired business on the acquisition date:	
Property, plant, and equipment, and intangible assets	411
Investments	684
Accounts receivable and other receivables	5,552
Cash and cash equivalents	5,072
Total assets	11,719
Accounts payable and other liabilities	5,844
Total liabilities	5,844
Net assets	5,875
Goodwill	11,661
Value of customer contracts	3,582
Fixed purchase price	16,137
Additional purchase price	4,151
Cash flow effect of the acquired businesses	
Acquisition cost	-20,288
Cash and cash equivalents	5,072
Additional purchase price	4,151
Acquisition-related costs	-457
Net cash flow of acquisition	-11,522

The fixed purchase price was paid in cash at the time of acquisition, with the exception of some estimated contingent additional amounts that will be subsequently payable in cash. The additional purchase price will be measured

at fair value (level 3). The additional purchase price will be determined on the basis of EBIT and the net sales generated by combined sales of Digia's offering. The value of the net assets of the acquirees was estimated at EUR 5.9 million in the acquisition cost calculations. Acquisitions had an impact of EUR 11.1 million on the Digia Group's net sales in the 2025 fiscal year, and an impact of EUR 1.6 million on the result for the 2025 fiscal year. If the businesses acquired during the period had been included in Digia's consolidated accounts for the entire year, the consolidated net sales for 2025 would have amounted to about EUR 222.3 million and the operating result to EUR 12.4 million. Savangard Group employed 112 people on June 3, 2025.

Accounts receivable consist of the ordinary receivables of the acquired company, whose fair values are estimated to correspond to their book values. Digia's goodwill grew by EUR 11.7 million as a result of the acquisition. Goodwill consisted of the value of market share, business expertise, and expected synergies. Goodwill is not tax-deductible.

Costs related to the acquisition have been reported under other operating expenses.

Sensitivity analysis of contingent additional purchase prices of acquired companies

Contingent purchase price liability	Valuation method	Value under consideration	Weighted average	Fair value sensitivity
Procurement 1	Discounted cash flows	EBIT	5,101	A ten percent rise or fall in the remaining value under consideration would not affect the fair value.
		Net sales, combined sales of Digia's offering	3,557	A ten percent fall in the remaining value under consideration would decrease the fair value by EUR 279.9 thousand. A ten percent rise in the remaining value under consideration would increase the fair value by EUR 154.3 thousand.
	Discount rate	5.5%	A five percentage point fall in the value under consideration would increase the fair value by EUR 317.4 thousand. A five percentage point rise in the value under consideration would decrease the fair value by EUR 293.4 thousand.	

EUR 1,000	2025	2024
Contingent liabilities Jan 1	4,135	7,564
New acquisitions	4,151	-
Additional purchase price payments	-4,798	-5,116
Increase in value	807	1,688
Decrease in value	-	-
Contingent liabilities Dec 31	4,296	4,135

Accounting principle – business combinations

All business combinations are accounted for using the acquisition method. The purchase price consists of a share paid at the time of acquisition and any additional purchase price payable later. Such additional purchase prices are paid in cash.

Identifiable assets acquired and liabilities assumed in business combinations are measured at their fair value at the time of acquisition. The amount of the purchase price that exceeds the fair value of acquired net assets is recognized as goodwill. Changes in the value of the additional purchase price (liability item) are recognized through profit or loss. The exception to this is a situation in which additional information has been received about the financial position at the time of acquisition and this has an effect on the acquisition price. In this case, the change in the acquisition price is recognized by adjusting the acquisition cost calculation. Acquisition-related costs are recognized as expenses when incurred and are presented under other operating expenses in the consolidated income statement.

Non-controlling interests in the acquired subsidiary are measured as a relative share of the fair value.

In a phased acquisition, the earlier holding is measured at fair value and the resulting gain or loss is recognized through profit or loss.

Significant estimate

Fair values of net assets acquired in business combinations and additional purchase prices

The purchase price, additional purchase price, if any, and assets and liabilities acquired in business combinations are measured at fair value.

The fair value of acquired assets and liabilities is determined based on the fair values of similar asset items, estimated expected cash flows from acquired assets or estimated payments required to fulfil the obligation. The fair value of the additional purchase price is determined based on a forecast of the parameters in accordance with the terms of the additional purchase price over the period defined in the terms and discounted to its present value.

In the view of management, the used estimates and assumptions are sufficiently reliable for determining fair value.

3.6 Depreciation, amortization and impairment

EUR 1,000	2025	2024
Depreciation and amortization by asset category		
Intangible assets		
Development costs	72	119
Software and licenses	579	558
Amortization of acquisition costs	3,045	2,937
Other intangible assets	26	10
Property, plant and equipment		
Buildings	5	7
Improvements to premises	23	12
Machinery and equipment	235	193
Right-of-use assets	3,241	3,364
Total	7,225	7,200
Total depreciation and amortization	7,225	7,200

The Group did not recognize impairment losses in the fiscal years 2025 and 2024.

3.7 Other operating expenses

EUR 1,000	2025	2024
Cost of premises	1,092	1,062
IT costs	9,653	8,418
Voluntary personnel expenses	4,483	4,586
Travel	1,281	1,123
External services	3,016	2,899
Other expenses	4,079	4,273
Total	23,605	22,362

In addition to information technology, IT costs include the cost of communication solutions. Voluntary personnel expenses primarily include expenses tied to Digia's personnel benefits. Both expected and realized credit losses are recognized in other operating expenses.

Auditors' fees

EUR 1,000	2025	2024
Ernst & Young Oy		
Fees for the statutory audit	211	201
Fees for the sustainability reporting assurance	68	22
Fees for other statutory duties	34	0
Fees for tax counseling	0	4
Fees for other services	40	36
Other audit firms		
Fees for the statutory audit	0	11
Fees for other services	12	12
Total	364	286

In 2025, the audit firm invoiced EUR 211 (201) thousand for auditing and EUR 141 (62) thousand for other services. Audit fees are included in other operating expenses.

Research and development costs

EUR 1,000	2025	2024
Research and development costs	3,711	3,838
Total	3,711	3,838

The R&D spend includes the development of the company's own products carried out largely by in-house personnel and recognized in personnel expenses. When external services are used for this purpose, the expenses are recognized in other operating expenses. EUR 0.2 (0.3) million in product development expenses was recorded under other operating expenses during the fiscal year.

3.8 Income taxes

EUR 1,000	2025	2024
Current tax	3,994	4,158
Taxes from previous periods	4	1
Deferred tax	-456	-511
Total	3,542	3,647

Reconciliation between the tax expenses in the income statement and taxes calculated at the tax rate valid in the Group's home country (20 percent):

EUR 1,000	2025	2024
Profit before taxes	16,387	16,938
Taxes calculated at the domestic corporation tax rate		
Taxes calculated at the domestic corporation tax rate	3,277	3,388
Deviating tax rates of foreign subsidiaries	6	23
Income not subject to tax	-9	-26
Non-deductible expenses	305	316
Other items	-42	-53
Taxes from previous periods	4	1
Total	3,542	3,647
Taxes in the income statement	3,542	3,647

Accounting principle - current tax

Income taxes recognized in the income statement include taxes based on taxable income for the financial period, adjustments to taxes for previous periods, as well as changes in deferred taxes. Tax based on taxable income for the period is calculated using the corporate income tax rate applicable in each country.

3.9 Deferred tax assets and liabilities

Changes in deferred taxes during 2025:

EUR 1,000	1 Jan 2025	Recognized in income statement	Acquired business operations	Translation difference	31 Dec 2025
Deferred tax assets:					
Share-based payments	189	-100	-	-	89
Lease liabilities	661	489	-	-	1,150
Other items	108	7	-	-	115
Total	959	395	-	-	1,354
Offsetting deferred taxes	-661	-	-	-	-1,106
Net deferred taxes	297	-	-	-	248

EUR 1,000	1 Jan 025	Recognized in income statement	Acquired business operations	Translation difference	31 Dec 2025
Deferred tax liabilities:					
Allocation of acquisitions	1,435	-609	681	51	1,558
Right-of-use assets	626	480	-	-	1,106
Other items	558	103	143	13	818
Total	2,620	-26	824	64	3,482
Offsetting deferred taxes	-626	-	-	-	-1,106
Net deferred tax	1,993	-	-	-	2,376

Changes in deferred taxes during 2024:

EUR 1,000	1 Jan 2024	Recognized in income statement	Acquired business operations	Translation difference	31 Dec 2024
Deferred tax assets:					
Share-based payments	72	117	-	-	189
Other items	218	-108	-	-2	108
Total	290	9	-	-2	297

EUR 1,000	1 Jan 2024	Recognized in income statement	Acquired business operations	Translation difference	31 Dec 2024
Deferred tax liabilities:					
Allocation of acquisitions	2,053	-585	-	-32	1,435
Other items	481	83	-	-6	558
Total	2,534	-502	-	-39	1,993

The Group has EUR 1,606 thousand (2024: 2,553 thousand) in unused tax losses for which no deferred tax asset has been recognized. Tax losses do not expire.

Accounting principle – deferred taxes

Deferred tax receivables and liabilities are recognized for temporary differences between the taxable values and book values of asset and liability items. Temporary differences arise from obligatory provisions, lease agreements, the share-based incentive scheme, and revaluation at fair value in connection with acquisitions. Deferred taxes are determined on the basis of the tax rate enacted by the balance sheet date. Deferred tax receivables are recognized up to the probable amount of taxable income in the future, against which the temporary difference can be utilized.

3.10 Earnings per share

	2025	2024
Profit for the period attributable to parent company shareholders (EUR 1,000)	12,845	13,291
Weighted average number of shares during the period		
Undiluted	26,477,330	26,477,330
Share-based incentive scheme shares	93,110	335,708
Diluted	26,940,795	26,813,038
Earnings per share, EUR, undiluted	0.49	0.50
Earnings per share, EUR, diluted	0.48	0.50

Accounting principle – earnings per share

Basic earnings per share are calculated by dividing the earnings before tax for the accounting period attributable to the parent company's shareholders by the weighted average of shares outstanding during the accounting period. Own shares held by the company are not included in the calculation of the weighted average of shares outstanding. When calculating diluted earnings per share, the impact of the share-based incentive scheme is taken into consideration.

4. Personnel

Group personnel on average during the period	2025	2024
Business units	1,531	1,483
Administration and management	72	70
Total	1,603	1,553

At the end of the fiscal year, the Group's number of employees was 1,592 (1,576), of whom 1,409 (1,444) were in Finland, 120 (122) in Sweden, 10 (10) in the Netherlands, and 53 (0) in Poland. The reported figures correspond to the personnel figures disclosed in the Group's Sustainability Report.

4.1 Personnel expenses

EUR 1,000	2025	2024
Salaries and remunerations	105,891	101,698
Pension costs, defined-contribution plans	18,836	17,868
Share-based payments	-500	585
Other personnel expenses	4,521	3,518
Total	128,747	123,670

The total remuneration Digia offers to employees consists of salaries, fringe benefits and short-term incentives (see 4.4). Share-based payments include the annual costs of the management incentive scheme. Information on share-based payments is provided in Note 4.4 Share-based payments. Additional information on the remuneration of key employees is also provided in Note 7.6 Related party transactions.

4.2 Pension liabilities

Digia's pension schemes are arranged through external pension insurance companies in Finland, Sweden, the Netherlands and Poland.

Accounting principle – pension liabilities

The Group's pension schemes are defined contribution plans, and payments are recognized in the income statement during the period to which the payment applies.

4.3 Personnel remuneration

Employee remuneration is based on fixed monthly or hourly pay. Part of the employees are covered by target bonus schemes. The key indicators of the target bonus scheme for sales are the value of agreements or the value of agreements and net sales. The key indicators of the short-term target bonus scheme are consolidated net sales and operating profit. Employees have access to extensive occupational healthcare services. In addition, all employees have medical expenses insurance from an insurance company as well as telephone and fitness benefits.

4.4 Share-based payments

Digia has incentive schemes where payments are made either in equity instruments or in cash. The benefits granted through these arrangements are measured at fair value on the date of their being granted and recognized as expenses in the income statement evenly during the vesting period. The impact of these arrangements on the financial results is shown in the income statement under the cost of employee benefits and the impact on the balance sheet as a change in shareholders' equity.

In the 2025 fiscal year, Digia had a long-term share-based incentive scheme in place for senior executives in which the earnings period is 2023–2025. The scheme offers participants the chance to earn company shares according to the targets set by the Board of Directors for the three-year bonus period. In principle, the target group confirmed by the Board of Directors consisted of the CEO, the company's senior executives and other

key personnel. The scheme was designed to align the goals of the company's shareholders and management in order to increase the company's value, and to commit executive management and key personnel to the company and its long-term objectives.

These targets are based on the company's net sales, cumulative earnings per share (EPS) for 2023–2025, and sustainability objective. The earnings period for the indicators is three years (2023–2025) and the targets have been set for the end of the earnings period. During the bonus period, the company's CEO and other scheme participants are entitled to a bonus equivalent to a maximum of 480,000 Digia Plc shares. If the terms are met, the bonuses for all indicators based on the new scheme will be paid at the end of the reward period in spring 2026. All bonuses under this scheme will be paid as a combination of shares and cash. The cash component of the bonus will primarily be used to cover taxes and other comparable costs arising from the scheme.

As a rule, the bonus will not be paid if a member resigns or if a member's employment or post is terminated prior to the bonus payment date specified in the incentive scheme. Under certain conditions, the Board has the option to decide on possible bonuses in accordance with the pro-rata principle.

Basic information on the share-based incentive scheme is presented below.

	Share-based incentive scheme for the CEO, 2023–2025	Share-based incentive scheme for key personnel, 2023–2025
Granting date	4 May 2023	4 May 2023
Implementation	Shares and cash	Shares and cash
Target group	President & CEO	Key personnel
Maximum number of shares *	140,000	340,000
Outstanding allocations during the fiscal year		
Start date of the earning period for targets covered by the terms and conditions	1 Jan 2023	1 Jan 2023
End date of the earning period	31 Dec 2025	31 Dec 2025
Vesting date of shares	estimated 31 March 2026	estimated 31 March 2026
Vesting condition	Net sales, EPS and sustainability index Employment requirement	Net sales, EPS and sustainability index Employment requirement
Maximum validity, years	2.9	2.9
Remaining validity, years	0.3	0.3
Implementation	Cash and share (net payment)	Cash and share (net payment)
Number of persons (31 Dec 2025)	1	20

* The amounts include the cash portion (in shares) granted according to the terms of the incentive scheme.

Transactions carried out in the 2025 fiscal year are presented in the table below. Because the cash portion of the bonus payment is also recorded as a share-based expense, the sums presented above are gross, that is, the bonuses include the shares and the equivalent cash sum.

Events in 2025 fiscal year	Share-based incentive scheme for the CEO, 2023–2025	Share-based incentive scheme for key personnel, 2023–2025
Gross amounts, 1 Jan 2025		
Outstanding at beginning of period	140,000	324,000
Changes during the period		
Granted during the year	0	0
Forfeited during the year	0	0
Exercised during the year	-	-
Gross amounts, 31 Dec 2025		
Outstanding at end of period	140,000	324,000

Number of earned shares is 9,3218.

Effect of the share-based incentive schemes on earnings and financial position	2025	2024
Expenses for the reporting period, share-based incentive scheme	-500	585
Liabilities under the share-based incentive scheme, 31 Dec 2025	3	6
Future payments to the tax authorities arising from the share-based incentive scheme, as estimated at the end of the reporting period	309	1,082

Accounting principle – share-based incentive scheme

Digia has incentive schemes where payments are made either in equity instruments or in cash. The benefits granted through these arrangements are measured at fair value on the date of their being granted and recognized as expenses in the income statement evenly during the vesting period. The impact of these arrangements on the financial results is shown in the income statement under the cost of employee benefits and the impact on the balance sheet as a change in shareholders' equity.

The accrual of expenses from the incentive scheme is recognized annually, assessing the total cost impact of the scheme at the level estimated by management. If estimates of the total cost impact of the scheme change, the cost is amended in the period during which the change becomes known for the first time.

Immediate costs relating to the acquisition of Digia Plc's own shares are recognized as deductions in shareholders' equity.

The parent company complies with Statement 2020/1998 of the Accounting Board (KILA) in the FAS treatment of share-based incentive schemes, as the terms and conditions of such schemes are irrevocably fulfilled only at the end of the incentive period.

Allocation of incentives under the terms and conditions of the share-based incentive scheme does not require an employee covered by the scheme to make a cash payment as consideration, and thus has no effect on the parent company's income statement and balance sheet. Once the incentive period has ended and the terms and conditions of the scheme have been fulfilled, ownership of said shares is transferred to the employee in question and does not result in an event that would be recognized in the bookkeeping of the parent company.

Expense effect of share-based incentive schemes on 2025 consolidated result

Effect on earnings and financial position, EUR 1,000	Share-based incentive scheme for the CEO, 2023-2025	Share-based incentive scheme for key personnel, 2023-2025	Total
Share-based payment expense for the fiscal year	-151	-349	-500
Share-based payments, shareholders' equity, 31 Dec 2025	-151	-349	-500

Comparison data for 2024

Effect on earnings and financial position, EUR 1,000	Share-based incentive scheme for the CEO, 2023-2025	Share-based incentive scheme for key personnel, 2023-2025	Total
Share-based payment expense for the fiscal year	177	409	585
Share-based payments, shareholders' equity, 31 Dec 2024	177	409	585

5. Working capital

Digia ensures optimal working capital through the turnover of accounts receivable and payable. Additional information on accounts receivable is provided in Note 6.2.

5.1 Change in working capital

EUR 1,000	2025	2024
Change in accounts receivable	-5,122	3,873
Change in accounts payable	873	-1,109
Total	-4,249	2,764

5.2 Accounts payable, other liabilities, and accruals and deferred income

EUR 1,000	2025	2024
Non-current		
Other liabilities	4,296	0
Total	4,296	0
Current		
Accounts payable	5,272	5,090
Liabilities arising from customer agreements	5,130	5,357
Other liabilities	10,675	13,967
Accruals and deferred income	27,852	23,487
Total	48,928	47,901

Accounting principle – accounts payable and other liabilities

The carrying amounts of accounts payable and other liabilities are considered to correspond to their fair values due to the short-term nature of these items.

Accounts payable are non-interest-bearing and are paid mainly within 14–90 days.

Accruals and deferred income mainly comprises EUR 16.1 million in holiday pay liabilities (December 31, 2024: EUR 15.2 million) and EUR 4.5 million in other current liabilities (December 31, 2024: EUR 0.5 million).

Other liabilities include VAT liabilities, other short-term liabilities, and liabilities due to personnel expenses.

6. Capital structure

6.1 Capital management and net liabilities

The Group's capital management aims at supporting company business by means of optimal management of the capital structure, ensuring normal operating conditions and increasing shareholder value with a view to achieving the best possible profit. At the end of the year, the Group's interest-bearing net liabilities were EUR 23.7 million (31 Dec 2024: 11.6 million). When calculating net gearing, the interest-bearing net liabilities are divided by shareholders' equity as indicated in the consolidated balance sheet. Gearing includes interest-bearing net liabilities less cash and cash equivalents. Interest-bearing liabilities comprise loans from financial institutions and lease liabilities in accordance with IFRS 16. Net gearing at the year-end 2025 was 25% (2024: 14%).

The share of liabilities of total shareholders' equity was as follows on 31 December 2025 and 31 December 2024:

EUR 1,000	2025	2024
Interest-bearing liabilities	47,936	29,874
Cash and cash equivalents	24,214	18,232
Interest-bearing net liabilities	23,721	11,642
Total shareholders' equity	93,476	83,718
Net gearing, %	25%	14%

Net gearing = Net liabilities/Total shareholders' equity

Additional information on shareholders' equity is presented in Note 6.7 and on interest-bearing liabilities in Note 6.3.

6.2 Receivables and financial assets

Current and non-current receivables

EUR 1,000	31 Dec 2025	31 Dec 2024
Non-current receivables		
Other shares and holdings	499	482
Receivables arising from customer agreements	71	45
Capitalized contract expenses	450	342
Other non-current receivables	176	66
Total non-current receivables	1,196	935
Current receivables		
Accounts receivable	35,213	29,577
Receivables arising from customer agreements	1,299	651
Capitalized contract expenses	627	470
Current prepayments	10,310	6,730
Other receivables	1,621	578
Total current receivables	49,070	38,006

Amortized cost:

Accounts receivable and other receivables

EUR 1,000	2025	2024
Accounts receivable and other receivables		
Accounts receivable *	35,213	29,577
Receivables arising from customer agreements *	1,370	696
Prepayments and accrued income	10,310	6,730
Other receivables	2,874	1,456
Accounts receivable and other receivables	49,767	38,458

EUR 1,000	2025	2024
Not yet due	32,955	27,779
Due 1-30 days ago	1,781	1,491
Due 31-90 days ago	190	126
Due more than 90 days ago	343	226
Total	35,269	29,622

* items are included in financial assets

Accounts receivable are mainly attributable to invoicing of Finnish companies and organisations. At the end of the 2025 fiscal year, credit losses totalled EUR 7 (2024: 156) thousand.

The book value of accounts receivable, receivables from customer agreements and security deposits for rental dues is a reasonable estimate of their fair value. Their balance sheet values best correspond with the sum of money that represents the maximum amount of credit risks. Receivables from customer agreements comprise completed work that has not been invoiced. Typically, these are fixed or target price projects in which it has been agreed that invoices will be sent after sub-deliveries are accepted. After invoicing, receivables from customer agreements are transferred to accounts receivable.

Essential items included in prepayments and accrued income are associated with the accrual of statutory insurance premiums EUR 9,266 thousand (2024: 5,622 thousand) and other accrued expenses EUR 612 thousand (2024: 0).

At fair value through profit or loss:

Other shares and holdings	31 Dec 2024	Change	31 Dec 2025
Other shares total	482	17	499
Total	482	17	499

Other shares include holiday cabins usable by personnel and golf shares.

Accounting principle – financial assets
 Financial assets are classified at amortized cost and as financial assets recognized at fair value through profit or loss. Classification is based on the business model objective and contractual cash flows of investments or by applying the fair value option at the time of initial acquisition. All purchases and sales of financial assets are recognized on the transaction date.

Amortized cost:

Financial assets measured at amortized cost comprise accounts receivable and receivables from customer agreements. Due to their nature, the carrying amount of short-term accounts receivable and other prepayments and accrued income is their fair value minus the amount of credit losses.

At fair value through profit or loss:

Both realized and unrealized gains and losses due to fair value changes are recognized in the period in which they arise. Unlisted shares and participations owned by Digia are recognized at fair value through profit or loss.

Cash and other cash equivalents

EUR 1,000	2025	2024	Fair value hierarchy level
Bank accounts	24,214	18,232	-

Accounting principle – cash and cash equivalents
 Cash and cash equivalents consist of withdrawable bank deposits. Items classified as cash and cash equivalents have a maturity of no more than three months after the acquisition date.
 Cash and cash equivalents are recognized at fair value.

Costs arising from the acquisition of customer contracts

Costs arising from the acquisition of customer contracts, including sales commissions for long-term service contracts, are recognized in the balance sheet when the required conditions are met. Commissions and sales are recognized on an accrual basis for the contract period when the services are handed over. The table below shows a breakdown of the changes in capitalized sales commissions during the fiscal year.

EUR 1,000	31 Dec 2025	31 Dec 2024
Capitalized sales commissions, opening balance	812	549
Capitalized during the fiscal year	1,376	1,285
Recognized as an expense during the year	-1,110	-1,022
Capitalized sales commissions in the balance sheet at year-end	1,078	812

Accounts receivable and receivables from customers on long-term projects

Accounts receivable and receivables from customers for long-term projects are measured at amortized cost less credit losses. The credit loss provision is based on management's estimate of expected credit losses in each accounts receivable category and contractual receivables.

Provision matrix for accounts receivable

Accounts receivable, EUR 1,000	Balance sheet value (gross)	Expected credit loss	Credit loss provision
Not yet due	32,955	0.1%	33
Due 1-30 days ago	1,781	0.2%	4
Due 31-90 days ago	190	1.5%	3
Due more than 90 days ago	343	2.5%	9
Total	35,269		48
Receivables related to customer contracts	1,299	0.1%	1

In addition to anticipated credit loss provisions, a customer-specific credit loss provision of EUR 7 thousand has been recognized (2024: EUR 5 thousand).

Impairment of financial assets

The Group's credit loss provision is estimated based on expected credit losses on accounts receivable and receivables from customers in long-term projects over their entire period of validity (Note 6.2). Digia applies a simplified provision matrix to recognize the credit risk of accounts receivable. Thus the estimate of the credit loss provision is based on expected credit losses over the entire period of validity. The model based on expected credit losses is predictive and the expected loss share is based on previous loss amounts. The expected credit losses for the entire period are calculated by multiplying the gross carrying amount of unpaid accounts receivable and receivables from customers on long-term projects by the expected loss share in each age category. Changes in expected credit losses are recognized in other operating expenses through profit or loss.

6.3 Financial liabilities

The Group's financial liabilities include accounts with a credit facility, bank loans from financial institutions, lease liabilities, conditional additional purchase prices, and accounts payable. Digia did not use derivative instruments in the 2025 and 2024 fiscal years. Loans from financial institutions are subject to covenant terms that are described in more detail below.

Interest-bearing liabilities

The Group's bank loans on 31 December 2025 amounted to EUR 42.0 (26.6) million. Bank loans have floating interest rates tied to six-month Euribor plus a margin. The average interest rate of the loans in 2025 was 3.4 percent (4.8% in 2024). Total lease liabilities as at 31 December 2025 amounted to EUR 5.9 (3.3) million. During the fiscal year, Digia agreed on two new long-term bank financing of EUR 31.5 million in total. The loan has a floating interest rate tied to six-month Euribor plus a margin.

The loan covenant related to the Group's solvency and liquidity comprised the following key figure: operating profit before depreciation and amortization (EBITDA) in relation to net debt. The company fulfilled the set loan covenants in 2025 and 2024. The maximum and minimum values specified in the loan covenants, and the realized figures on 31 December 2025 and 31 December 2024 were:

	31 Dec 2025	
	Covenant value	Realized value
Net debt / EBITDA, max.	3.5	0.9

	31 Dec 2024	
	Covenant value	Realized value
Net debt / EBITDA, max.	3.5	0.5

The company expects that the covenants will not be broken in the next 12 months.

Credit facility

The company also has EUR 4.5 million in floating rate credit facilities at its disposal. More information on these facilities is provided in Note 6.6 on liquidity risk..

Balance sheet values and fair values of financial liabilities

EUR 1,000	2025 Fair values	2024 Fair values	2025 Balance sheet values	2024 Balance sheet values	Fair value hierarchy level
Non-current financing liabilities valued at accrued acquisition cost					
Bank loans	32,500	14,000	32,500	14,000	
Liabilities measured at fair value through profit or loss:					
Additional purchase prices	4,648	4,646	4,648	4,646	3
Current financing liabilities valued at accrued acquisition cost					
Bank loans	9,500	12,572	9,500	12,572	

The fair values of Level 3 instruments are based on input data on the asset or liability which are not based on observable market data. Accounts payable have not been included in the table above because the carrying amount of accounts payable is close to their fair value.

Bank loans have floating interest rates and their fair value is considered to be equal to their book value, as these values do not differ significantly.

Interest-bearing liabilities fall due as follows:

Year, EUR 1,000	2025	2024
2026	10,673	13,662
2027	5,931	11,512
2028	2,797	3,102
2029	6,248	-
2030	20,101	-
Total	45,750	28,277

The tables below describe agreement-based maturity analysis results for 2025 and the 2024 comparison period. The figures are undiscounted. Bank loans include interest.

EUR 1,000

31 Dec 2025	Balance sheet values	Cash flow	Less than 1 year	1-2 years	2-5 years
Bank loans	42,000	45,750	10,673	5,931	29,146
Lease liabilities	5,936	5,936	2,905	1,490	1,541
Additional purchase prices	4,648	4,648	-	4,648	-
Accounts payable	5,272	5,272	5,272	-	-
Total	57,856	61,606	18,850	12,069	30,687

EUR 1,000

31 Dec 2024	Balance sheet values	Cash flow	Less than 1 year	1-2 years	2-5 years
Bank loans	26,572	28,277	13,662	11,512	3,102
Lease liabilities	3,301	3,301	2,266	877	158
Additional purchase prices	4,646	4,646	4,646	-	-
Accounts payable	5,090	5,090	5,090	-	-
Total	39,610	41,315	25,664	12,390	3,261

Accounts payable are recognized in the balance sheet at their original cost, which is equivalent to their fair value, because the effect of discounting is not material, considering the maturities of the liabilities.

Changes in financial liabilities with an effect on cash flow and no effect on cash flow in 2025

EUR 1,000	Changes with an effect on cash flow		Changes with no effect on cash flow		31 Dec
	1 Jan		Changes in leases	Other changes	
Non-current interest-bearing financial liabilities including a current component					
Loans from financial institutions	26,572	15,428	-	-	42,000
Lease liabilities	3,301	-3,289	5,923	-	5,936
Total	29,874	12,139	5,923	-	47,936
Current interest-bearing liabilities	283	181	-	-	102

Changes in financial liabilities with an effect on cash flow and no effect on cash flow in 2024

EUR 1,000	Changes with an effect on cash flow		Changes with no effect on cash flow		31 Dec
	1 Jan		Changes in leases	Other changes	
Non-current interest-bearing financial liabilities including a current component					
Loans from financial institutions	32,145	-5,572	-	-	26,572
Lease liabilities	5,031	-3,570	1,840	-	3,301
Total	37,175	-9,142	1,840	-	29,874
Current interest-bearing liabilities	404	-121	-	-	283

Accounting principle – financial liabilities

The Group's financial liabilities are classified in two categories: measured at amortised cost and fair value through profit or loss. Financial liabilities are initially recognized in the accounts at fair value on the basis of the consideration received. Financial liabilities are included in non-current and current liabilities and may be interest-bearing or non-interest-bearing. Loans falling due in less than 12 months are presented under current financial liabilities.

6.4 Lease liabilities

A more detailed description of leases is provided in Note 7.4.

Lease liabilities (EUR 1,000)	31 Dec 2025	31 Dec 2024
Long-term	3,031	1,036
Short-term	2,905	2,266
Lease liabilities, total	5,936	3,301
Maturity distribution		
Within one year	2,905	2,266
Within more than one but less than five years	3,031	1,036
Interest expenses		
	202	157
Exemptions on recognition and measurement		
Costs of agreements on low-value asset items		
Lease commitments, IT devices	1,613	1,618
Future cash flows from:		
Commitments to future agreements	44	3,295
Short-term lease commitments	-	-

Contingent liabilities

EUR 1,000	2025	2024
Bank guarantees for lease agreements	510	916

6.5 Financial income and expenses

Financial income

EUR 1,000	2025	2024
Interest income from accounts receivable	11	3
Exchange rate gains	14	197
Other financial income	206	323
Total	230	524

Financial expenses

EUR 1,000	2025	2024
Interest expenses for financing loans valued at amortised cost	1,211	1,448
Interest expenses for leases	202	157
Interest expenses for accounts payable	4	9
Loan administration fees	30	31
Exchange rate losses	144	84
Other financial expenses	380	66
Total	1,971	1,794

6.6 Financial risks

Financial risk management consists, for instance, of the planning and monitoring of solvency of liquid assets, the management of investments, receivables and liabilities denominated in a foreign currency, and the management of interest rate risks on non-current interest-bearing liabilities.

Digia Plc's internal and external financing and the management of financing risks is concentrated in the finance and financial management unit of the Group's parent company. The unit is responsible for the Group's liquidity, sufficiency of financing, and the management of interest rate and currency risk. The Group is exposed to several financial risks in the normal course of

business. The Group's risk management seeks to minimise the adverse effects of changes in financial markets on the Group's earnings. The primary types of financial risks are interest rate risk, credit risk, and liquidity risk. The general principles of risk management are approved by the parent company's Board of Directors, and the Group's finance and financial management unit together with the business segments is responsible for their practical implementation.

Interest rate risks

The Group's interest rate risk is primarily associated with long-term bank loans whose interest rates are linked to Euribor rates. Changes in market interest rates have a direct effect on the Group's future interest payments. During the 2025 fiscal year, the interest rate on long-term bank loans varied between 2.8% and 4.0% (in 2024, between 3.8% and 5.6%). The impact of a +/-1% change in the loan's interest rate is EUR 0.4 million per annum. Interest rate developments are monitored and reported on regularly in the Group. Possible interest rate hedges will be made with the appropriate instruments. At the end of the 2025 and 2024 fiscal years, the Group did not have any hedging instruments in force.

Credit loss risk

The Group's customers are mostly well-known Finnish and foreign companies with well-established credit, and thus the Group is deemed to have no significant credit loss risks. The Group continuously assesses the increase in credit risk after initial recognition on the basis of changes in the default risk.

The Group's policy defines creditworthiness requirements for customers and investment transactions with the aim of minimizing credit losses. Services and products are only sold to companies with a good credit rating. The counterparties in investment transactions are companies with a good credit rating. Credit loss risks associated with commercial operations are primarily the responsibility of operational units. The parent company's finance and financial management unit provides customer financing services in a centralized manner and ensures that the Group's guidelines are observed with regard to terms of payment and collateral required.

The credit loss provision totalled EUR 48 thousand on 31 December 2025 (31 Dec 2024: EUR 41 thousand). The maturity analysis of accounts receivable

and receivables from customer agreements for 2025 and 2024 is presented in Note 6.2. The Group has no identified risk concentrations.

Foreign exchange risks

The Group's currency risks relate to receivables and liabilities denominated in currencies other than the euro. Digia is exposed to business-related currency risks through its subsidiaries in Sweden and Poland.

On December 31, 2025, accounts receivable denominated in SEK amounted to EUR 5139 (3548) thousand, while accounts payable amounted to EUR 1282 (1038) thousand. On December 31, 2025, accounts receivable denominated in PLN amounted to EUR 3287 thousand and accounts payable amounted to EUR 900 thousand.

The translation difference exposure from foreign subsidiaries included in consolidated equity mainly consists of Climber Sweden AB, Top of Minds AB, and the Savangard subgroup. The Group did not hedge its currency risks during the financial year.

Liquidity risk

The Group aims to continuously estimate and monitor the amount of financing required for business operations in order to maintain sufficient liquid funds for financing operations and repaying loans falling due. The Group maintains its immediate liquidity with the help of cash management solutions such as Group accounts and credit facilities at banks. The amount of unwithdrawn standby credit on 31 December 2025 was EUR 4.5 (4.5) million. Cash and cash equivalents on 31 December 2025 amounted to a total of EUR 24.2 (18.2) million. The contractual maturity analysis of financial liabilities is presented in Note 6.3.

6.7 Shareholders' equity

	Number of shares	Share capital (EUR 1,000)
1 Jan 2025	26,823,723	2,088
31 Dec 2025	26,823,723	2,088

	Number of shares	Share capital (EUR 1,000)
1 Jan 2024	26,823,723	2,088
31 Dec 2024	26,823,723	2,088

The accounting countervalue of the shares is EUR 0.10 per share and the maximum number of shares is 48 (48) million. All shares grant equal rights to their holders. The Group's maximum share capital is EUR 4.8 (4.8) million. All outstanding shares are paid in full. On 31 December 2025, the company held 129,604 (129,604) of its own shares, or 0.5 (0.5) percent of all shares. At the end of the fiscal period, the company and EAM Digia Holding Oy held a total of 346,393 (346,393) shares.

	2025	2024
Treasury shares (Company and EAM), 1 Jan	346,393	346,393
Increases	-	-
Decreases	-	-
Treasury shares (Company and EAM), 31 Dec	346,393	346,393

Reserves

Other funds have consisted of M&A-related structural changes in previous years. Translation differences comprise translation differences arising from the translation of financial statements of non-Finnish units. The unrestricted shareholders' equity reserve comprises investments similar to shareholders' equity and the subscription price of shares when a specific decision is made not to enter it in shareholders' equity.

Dividends

A dividend of EUR 0.19 per share is proposed for the 2025 fiscal year. A dividend of EUR 0.18 per share was paid for the 2024 fiscal year, to a total of EUR 4,765,919.40. Dividends were paid on 7 April 2024.

Accounting principle – dividends

Dividends proposed by the Board of Directors will not be deducted from distributable shareholders' equity before the Board's decision has been received.

Calculation of the parent company Digia Plc's distributable funds, 31 Dec

EUR 1,000	2025	2024
Unrestricted shareholders' equity reserve	42,540	42,540
Retained earnings	23,440	19,758
Net profit	6,252	8,448
Total	72,233	70,747

7. Other items

7.1 Goodwill

Goodwill and impairment testing

Digia's goodwill has been generated by several acquisitions. Goodwill amounted to EUR 105.5 million at the end of the 2025 fiscal year (31 December 2024: EUR 92.8 million). The goodwill of the businesses acquired in 2025 accounted for EUR 11.7 million; no business operations were acquired in 2024.

	Goodwill 2025	Goodwill 2024
Acquisition cost, 1 Jan	144,173	144,689
Increases	11,660	-
Exchange rate change	1,092	-516
Acquisition cost, 31 Dec	156,925	144,173
Accumulated amortization, 1 Jan	-51,394	-51,394
Accumulated depreciation and amortization, 31 Dec	-51,394	-51,394
Book value, 1 Jan	92,779	93,295
Book value, 31 Dec	105,531	92,779

Accounting principle – goodwill

Goodwill is recognized from the acquisition as the difference between points 1 and 2 below:

- Sum of the following items:
 - The fair value of the consideration paid at the time of acquisition.
 - The amount of any non-controlling interest in the object of acquisition
 - The fair value of any previously held non-controlling interest in the object of acquisition, in the case of a phased business combination.

2. The net sum of the acquisition date assets acquired and liabilities assumed.

No amortization is booked on goodwill but it is tested annually for impairment. For this purpose, goodwill is allocated to cash generating units. Goodwill is recognized at the original cost from which the impairment is deducted.

Impairment testing of assets

Goodwill impairment testing is performed at Group level, with the Group as the cash-generating unit. The table below shows the distribution of goodwill and balance sheet values of other asset items subject to testing. Impairment testing for the 2024 fiscal year was carried out using the values for 30 September 2025.

EUR 1,000	Specified intangible assets	Goodwill	Other items	Balance sheet value of assets subject to testing, total
30 Sept 2025	7,927	105,787	3,119	116,833
30 Sept 2024	7,842	93,001	-2,904	97,939

In the five-year forecast period, annual growth in net sales is expected to be 3.0 (2024: 3.0) percent and 2.0 (2.0) percent thereafter, the average operating profit to amount to 8.3 (9.5) percent and the pre-tax discount rate to be 12.6(11.9) percent. Cash flows after the forecast period have been extrapolated using the net sales growth rate of 2.0 (2.0) percent and the operating profit margin of 8.6 (5.3) percent. The discount rate used is the average cost of capital (WACC). Impairment testing indicated a buffer of about EUR 128 million.

Sensitivity analysis

Management tests the impacts of changes in the significant estimates used in forecasts with sensitivity analyses.

The most important factors in goodwill sensitivity analyses are not only the cash flow forecasts and their assumptions, but also the growth percentage of the terminal value and the discount rate used and the effect on goodwill. If -18.2 percent had been used as the growth percentage of the terminal value, instead of 2 percent, the value in use would have corresponded to the value subject to testing. If 19.3 percent had been used as the discount rate, instead of 12.6 percent, the value in use would have corresponded to the value subject to testing. If the operating margin were 2.9 percent, instead of the average of 8.3 percent, the value in use would correspond to the value subject to testing.

In addition, a sensitivity analysis of net sales growth and operating profit has been carried out. According to the sensitivity analysis, goodwill requires either net sales to remain at the current level with operating profit of 4.6 percent, or a 2.0 percent growth in net sales with operating profit of 2.0 percent.

Significant estimate – main assumptions used in impairment testing of goodwill

Management applies significant estimates and judgements in assessing the development of the Group's net sales and costs, the applicable tax rates, and the impact of changes in market conditions on the Group's earnings trend. The main assumptions used to calculate the recoverable amount were the operating profit in the forecast period, long-term growth over the terminal period and the discount rate used. Cash flow forecasts are based on the Group's actual result and management's best estimates of future financial performance. Cash flow forecasts include the budgeted figure for the next fiscal year and projected figures for the next five years.

Growth rates are based on management's estimates of growth in future years.

Operating profit data from external research institutes has also been utilized. Growth of 2.0 percent during the terminal period reflects management's long-term expectations for Digia's business growth, taking current interest rates and the overall market situation into consideration. WACC before taxes has been used as the discount factor in these calculations. WACC considers both the expected return on equity and return on debt, calculated using the beta figures, capital structure and tax rates of comparable companies. Growth rates are based on management's estimates of growth in future years.

Accounting principle – impairments

On the balance sheet date, it is estimated whether there is evidence that the value of a tangible or intangible asset may have been impaired. If there is evidence of impairment, the amount recoverable from the asset is estimated. In addition, the recoverable amount is estimated annually on goodwill regardless of whether there is an indication of impairment or not. The need for impairment is reviewed at the level of cash generating units, which refers to the lowest level of unit that is mainly independent of other units and whose cash flows can be separated from other cash flows. If the carrying amount exceeds the recoverable amount, an impairment loss is recognized in the income statement. An impairment loss recognized for goodwill will not be reversed under any circumstances.

7.2 Property, plant and equipment

2025

EUR 1,000	Right-of-use assets	Buildings and structures	Machinery and equipment	Other tangible assets	Total 2025
Acquisition cost, 1 Jan	24,282	162	24,168	779	49,391
Translation difference	11	-	3	-	14
Increases	5,165	-	472	98	5,735
Transferred through business combinations	819	-	73	10	902
Decreases	-65	-	-27	-	-92
Acquisition cost, 31 Dec	30,212	162	24,689	887	55,951
Accumulated depreciation and amortization, 1 Jan	-21,157	-158	-23,750	-736	-45,801
Depreciation for the period	-3,240	-5	-235	-23	-3,503
Translation difference	-11	-	-1	-	-11
Accumulated depreciation and amortization, 31 Dec	-24,408	-162	-23,986	-759	-49,316
Book value, 1 Jan	3,124	5	419	43	3,591
Book value, 31 Dec	5,804	0	703	128	6,635

2024

EUR 1,000	Right-of-use assets	Buildings and structures	Machinery and equipment	Other tangible assets	Total 2024
Acquisition cost, 1 Jan	22,428	162	23,999	750	47,340
Translation difference	-21	-	-2	-	-23
Increases	1,969	-	172	28	2,169
Transferred through business combinations	-	-	-	-	-
Decreases	-95	-	-	-	-95
Acquisition cost, 31 Dec	24,281	162	24,169	779	49,391
Accumulated depreciation and amortization, 1 Jan	-17,794	-152	-23,557	-724	-42,226
Depreciation for the period	-3,364	-7	-193	-12	-3,576
Translation difference	1	-	-	-	1
Accumulated depreciation and amortization, 31 Dec	-21,157	-158	-23,750	-736	-45,801
Book value, 1 Jan	4,634	11	442	27	5,114
Book value, 31 Dec	3,124	5	419	43	3,591

Accounting principle – property, plant and equipment

Property, plant and equipment (PPE) are carried at cost less accumulated depreciation and impairment. Assets are depreciated over their estimated useful lives. Depreciation is not booked for land areas. Estimated useful lives are as follows:

Machinery and equipment	3–8 years
Leasehold improvement expenditure	3–5 years
Buildings and structures	25 years

The residual value and useful life of assets is reviewed on each balance sheet date and, if necessary, adjusted to reflect any changes in expected economic value.

Capital gains and losses on elimination and the transfer of property, plant and equipment are included either in other operating income or expenses.

7.3 Intangible assets

2025

EUR 1,000	Goodwill	Development costs	Other intangible assets	Intangible assets in progress	Allocated assets related to acquisitions	Total 2025
Acquisition cost, 1 Jan	144,174	3,016	31,545	–	23,101	201,836
Increases	11,660	–	82	6	3,582	15,331
Translation difference	1,091	–	–	–	276	1,367
Transferred through business combinations	–	–	21	–	–	21
Decreases	–	–	–	–	–	–
Transfers between items	–	–	–	–	–	–
Acquisition cost, 31 Dec	156,925	3,016	31,648	6	26,959	218,555
Accumulated depreciation and amortization, 1 Jan	-51,394	-2,904	-29,128	–	-15,983	-99,409
Depreciation for the period	–	-72	-605	–	-3,045	-3,722
Translation difference	–	–	1	–	-22	-21
Accumulated depreciation and amortization, 31 Dec	-51,394	-2,976	-29,732	–	-19,050	-103,152
Book value, 1 Jan	92,779	112	2,416	–	7,119	102,426
Book value, 31 Dec	105,531	40	1,916	6	7,909	115,403

2024

EUR 1,000	Goodwill	Development costs	Other intangible assets	Intangible assets in progress	Allocated assets related to acquisitions	Total 2024
Acquisition cost, 1 Jan	144,689	3,016	31,456	-	23,201	202,362
Increases	-	-	89	-	-	89
Translation difference	-516	-	-	-	-99	-615
Transferred through business combinations	-	-	-	-	-	-
Decreases	-	-	-	-	-	-
Transfers between items	-	-	-	-	-	-
Acquisition cost, 31 Dec	144,173	3,016	31,545	-	23,102	201,836
Accumulated depreciation and amortization, 1 Jan	-51,394	-2,784	-28,561	-	-12,989	-95,728
Depreciation for the period	-	-119	-568	-	-2,937	-3,624
Translation difference	-	-	-	-	-57	-57
Accumulated depreciation and amortization, 31 Dec	-51,394	-2,904	-29,128	-	-15,983	-99,409
Book value, 1 Jan	93,295	231	2,895	-	10,212	106,633
Book value, 31 Dec	92,779	112	2,416	-	7,119	102,426

Accounting principle – intangible assets

Allocated assets related to acquisitions comprise customer agreements, product brands and technologies with a limited useful life. They are entered in the balance sheet under intangible assets and recognized as expenses in the income statement by straight-line depreciation over their useful life, which is typically 2–9 years.

Other intangible assets comprise capitalized IT software licenses. The depreciation period of licenses is three years.

Research costs are recognized as expenses. Development costs are capitalized if they fulfil the capitalization criteria for development costs.

The accounting for cloud computing arrangements depends on whether the cloud-based software classifies as a software intangible asset or a service contract. Those arrangements where the Company does not have control over the underlying software are accounted for as service contracts providing the Company with the right to access the cloud provider's application software over the contract period. Such arrangements may require consideration by management. The ongoing fees to obtain access to the application software, together with related configuration or customization costs incurred, are recognized under other operating expenses when the services are received.

7.4 Right-of-use assets

Leases in the balance sheet:

EUR 1,000	1 Jan 2025	Depreciation	Increases	Decreases	31 Dec 2025
Business premises	2,407	-2,751	5,358	-60	4,954
Cars	714	-486	626	-5	849
IT equipment	3	-3	-	-	0
Right-of-use assets, total	3,124	-3,241	5,984	-65	5,803

EUR 1,000	1 Jan 2024	Depreciation	Increases	Decreases	31 Dec 2024
Business premises	3,980	-2,917	1,393	-48	2,407
Cars	621	-418	576	-64	714
IT equipment	32	-29	-	-1	3
Right-of-use assets, total	4,634	-3,364	1,969	-114	3,124

Accounting principle – lease agreements

IFRS 16 sets out the requirements for the recognition, measurement, and disclosure of leases that have been complied with. Under the standard, the lessee shall recognize lease contracts in the balance sheet as a lease liability and related right-of-use asset. At the commencement date of the contract, the lessee recognizes a liability for its obligation to make lease payments and an asset for its right to use the leased asset. Interest expenses must be recognized for the liability in the balance sheet and depreciation for the asset.

Digia leases the premises, company cars, equipment and multifunctional devices it uses. The bulk of the lease liability and right-of-use asset in the balance sheet comprises lease contracts for offices. Digia has applied exemptions permitted under IFRS 16 for short-term lease contracts. Such lease contracts with a term of less than 12 months have not been recognized in the balance sheet. In addition, Digia does not recognize an asset and liability in the balance sheet for leases of low value assets. Calculations of the right-of-use asset and corresponding lease liability are based on the

company's estimate of the duration of current lease contracts and potential use of options to extend them.
Lease liabilities are described in Note 6.4.

7.5 Notes to the cash flow statement

Adjustments to net profit

EUR 1,000	2025	2024
Depreciation, amortization and impairment	7,225	7,200
Transactions that do not involve a payment transaction	318	585
Financial income and expenses	1,741	1,270
Taxes	3,542	3,647
Other adjustment items	-42	-
Total	12,784	12,702

7.6 Related party transactions

Two parties are considered related if one party can exercise control or significant power in decision-making associated with the other party's finances and business operations. The related parties of the Group's parent company, Digia Plc, include the following entities:

- subsidiaries
- members of the Board of Directors and the Group's Management Team, including the CEO (key management)
- the family members of said persons, and
- companies under the control of related parties.

The amounts presented in the tables below correspond to the costs recognized as expenses in the fiscal years in question. Wages and salaries include any share-based incentive scheme benefits and fringe benefits.

Remuneration paid to key management during the fiscal period, including fringe benefits, was as follows:

EUR 1,000	2025	2024
Salaries and other short-term employee benefits	2,239	2,179
Performance bonuses	331	254
Total	2,570	2,433

The CEO and the Group's other management are provided with pension coverage under the Finnish Employees' Pension Act (TyEL).

The notice period for termination of the CEO's service contract is six months for each party. The CEO's service contract is subject to an anti-competition clause that prohibits the CEO from engaging in competing activities during the service contract and for six months after termination of the service contract. If the CEO's service contract is terminated by the company, the CEO is entitled to compensation corresponding to six months' salary in addition to the salary paid during the six-month notice period. Compensation will be paid at the end of the employment relationship. This compensation will also be paid if the CEO's service contract or job description changes substantially as a result of significant corporate restructuring. The CEO is not entitled to six months' compensation if the service contract ends as a result of a serious breach of contract on the part of the CEO.

The members of the Board of Directors and the CEO have received the following salaries and fees:

EUR 1,000		2025	2024
Ala-Härkönen Martti, until 16 May 2025	Member of the Board	25	60
Elsinen Santtu	Member of the Board	63	46
Ingman Robert	Chair of the Board of Directors	89	80
Leppänen Sari	Member of the Board	50	47
Nieminen Henry	Member of the Board	49	46
Taivainen Outi	Member of the Board	54	49
Levoranta Timo	Member of the Board	446	392
Total		775	719

The Group's incentive schemes are described in Note 4.4 Share-based payments and in the separate report on corporate governance.

Related-party transactions concerning sales totalled EUR 46 (34) thousand and consisted mainly of license charges. Sales of services to related parties are based on the Group's current prices. The Group has no related-party loans or voluntary pension arrangements.

Group companies	Domicile	Domestic segment	Share of ownership	Share of votes
Digia Plc	Helsinki	Finland	Parent company	
Digia Finland Oy	Helsinki	Finland	100%	100%
Most Digital AB	Stockholm	Sweden	100%	100%
Productivity Leap Oy	Joensuu	Finland	100%	100%
Digia Sweden AB	Stockholm	Sweden	100%	100%
Climber AB	Stockholm	Sweden	100%	100%
Climber Benelux B.V.	Hengelo	Netherlands	100%	100%
Top of Minds AB	Stockholm	Sweden	100%	100%
Savangard Sp. z o.o.	Warsaw	Poland	100%	100%
Peoplevibe Sp. z o.o.	Warsaw	Poland	100%	100%
Finnovative Solutions UAB	Vilnius	Lithuania	100%	100%

Structured entity included in the consolidated financial statements

Shares for the share-based incentive scheme are acquired by EAM Digia Holding Oy. The legal owner of the holding company is Evli Alexander Incentives Oy, but Digia Plc exercises control over the arrangement on a contractual basis. The holding company is included in the consolidated financial statements because the Group has control over it.

7.7 Events after the balance sheet date

There have been no major events since the balance sheet date.

8. Formulas for the indicators and reconciliations

8.1 Formulas for the indicators

IFRS performance measures:

Earnings per share (EPS), EUR:

$$\frac{\text{Profit for the period attributable to parent company shareholders}}{\text{Weighted average number of shares during the period}}$$

Earnings per share (EPS), EUR, diluted:

$$\frac{\text{Profit for the period attributable to parent company shareholders}}{\text{Diluted weighted average number of shares during the period}}$$

Non-IFRS performance measures:

Net sales growth, %:

$$\frac{\text{Net sales for the fiscal year} \times 100}{\text{Net sales for the comparison period}}$$

Operating profit (EBIT):

Profit for the period + income taxes + financial income and expenses

Operating profit (EBITA):

Operating profit + purchase price allocation amortization and costs

Operating profit (EBITA) margin, %

$$\frac{(\text{Operating profit} + \text{purchase price allocation amortization and costs}) \times 100}{\text{Net sales}}$$

Return on investment (ROI), %:

$$\frac{(\text{Profit or loss before taxes} + \text{interest and other financing costs}) \times 100}{\text{Balance sheet total} - \text{non-interest bearing financial liabilities (average)}}$$

Return on equity (ROE), %:

$$\frac{(\text{Profit or loss before taxes} - \text{taxes}) \times 100}{\text{Shareholders' equity (average)}}$$

Equity ratio, %:

$$\frac{(\text{Shareholders' equity} + \text{minority interest}) \times 100}{\text{Balance sheet total} - \text{advances received}}$$

Dividend/share, EUR:

$$\frac{\text{Total dividend}}{\text{Number of shares at the end of the period, adjusted for share issues}}$$

Dividend payout ratio, %:

$$\frac{\text{Dividend per share}}{\text{Earnings per share}}$$

Net gearing, %:

$$\frac{(\text{Interest-bearing liabilities} - \text{cash and cash equivalents}) \times 100}{\text{Shareholders' equity}}$$

Effective dividend yield, %:

$$\frac{\text{Dividend per share} \times 100}{\text{Last trading price for the period, adjusted for share issues}}$$

Price/earnings (P/E):

$$\frac{\text{Last trading price for the period, adjusted for share issues}}{\text{Earnings per share}}$$

8.2 Reconciliation of alternative performance measures

As alternative performance measures, the Group reports operating profit plus purchase price allocation amortization (EBITA) and costs, operating profit (EBIT), return on equity, return on investment, net gearing and equity ratio, which are not defined in IFRS. The company presents the alternative performance measures to describe the financial situation and development of business operations, as it considers this information necessary for investors.

Operating profit (EBITA)	31 Dec 2025	31 Dec 2024
Operating profit	18,127	18,208
Purchase price allocation amortization and costs	3,209	2,953
Operating profit (EBITA)	21,337	21,161

Return on equity, %	31 Dec 2025	31 Dec 2024
Profit before taxes	16,387	16,938
Taxes	-3,542	-3,647
Profit after taxes	12,845	13,291
Shareholders' equity (average for the year)	88,597	79,569
Return on equity, %	14.5%	16.7%

Return on investment, %	31 Dec 2025	31 Dec 2024
Profit before taxes	16,387	16,938
Financial expenses	-1,971	-1,794
Profit before taxes + financial expenses	18,358	18,732
Balance sheet total (average for the period)	180,249	165,821
Non-interest-bearing liabilities (average for the year)	52,747	52,728
Balance sheet total - non-interest bearing liabilities	127,502	113,094
Return on investment, %	14.4%	16.6%

Net gearing, %	31 Dec 2025	31 Dec 2024
Interest-bearing liabilities	47,936	29,874
Cash and cash equivalents	24,214	18,232
Shareholders' equity	93,476	83,718
Net gearing, %	25.4%	13.9%

Equity ratio, %	31 Dec 2025	31 Dec 2024
Shareholders' equity	93,476	83,718
Balance sheet total	197,011	163,486
Advance payments received	5,130	5,357
Balance sheet total - advances received	191,882	158,129
Equity ratio, %	48.7%	52.9%

9. Parent company's financial statements (FAS)

9.1 Parent company's income statement

EUR	Note	1 Jan–31 Dec 2025	1 Jan–31 Dec 2024
Net sales	1	16,300,029.73	17,338,541.77
Other operating income	2	79,690.96	50,511.43
Materials and services		-1,558,183.93	-1,175,559.85
Personnel expenses	3	-5,014,980.49	-4,926,540.41
Depreciation, amortization and impairment	4	-628,951.57	-673,346.97
Other operating expenses	5	-8,824,312.39	-10,004,023.93
Operating profit		353,292.31	609,582.04
Financial income and expenses	6	-2,320,224.00	-3,851,504.84
Profit before appropriations and taxes		-1,966,931.69	-3,241,922.80
Appropriations			
Group contribution		10,000,000.00	14,000,000.00
Change in depreciation differences		-219,764.90	-219,764.90
Profit before taxes		7,813,303.41	10,538,312.30
Income taxes	7	-1,560,925.06	-2,089,988.59
Net profit		6,252,378.35	8,448,323.71

9.2 Parent company balance sheet

EUR	Note	31 Dec 2025	31 Dec 2024
ASSETS			
FIXED ASSETS			
Intangible assets	8	70,665.98	21,288.27
Intangible rights		1,788,645.75	2,338,998.28
		1,859,311.73	2,360,286.55
Tangible assets	9		
Land and water areas		16,818.79	16,818.79
Buildings and structures		-	4,945.09
Machinery and equipment		44,149.37	133,537.89
		60,968.16	155,301.77
Investments	10		
Shares in Group companies		186,617,763.34	175,081,210.65
Other shares and holdings		480,004.54	480,004.54
Other non-current receivables		41,624.98	-
		187,139,392.86	175,561,215.19
Total fixed assets		189,059,672.75	178,076,803.51
CURRENT ASSETS			
Non-current receivables			
Current receivables			
Receivables from Group companies	11		
Other receivables		16,122,939.97	18,592,170.22
Prepayments and accrued income		174,908.44	204,948.22
		2,390,731.60	1,842,773.91
		18,688,580.01	20,639,892.35
Cash and cash equivalents		9,351,564.14	6,873,955.67
Total current assets		28,040,144.15	27,513,848.02
Total assets		217,099,816.90	205,590,651.53

EUR	Note	31 Dec 2025	31 Dec 2024
SHAREHOLDERS' EQUITY AND LIABILITIES			
SHAREHOLDERS' EQUITY			
Equity attributable to parent-company shareholders			
Share capital		2,087,564.50	2,087,564.50
Unrestricted shareholders' equity reserve		42,540,499.12	42,540,499.12
Retained earnings		23,440,207.61	19,757,803.30
Net profit		6,252,378.35	8,448,323.71
Total shareholders' equity	12	74,320,649.58	72,834,190.63
ACCUMULATED APPROPRIATIONS			
Depreciation difference		1,018,528.50	798,763.60
LIABILITIES			
Non-current liabilities	13	32,500,000.00	14,000,000.00
Loans from financial institutions		41,920,580.00	50,620,580.00
Liabilities to Group companies		4,648,000.00	-
		79,068,580.00	64,620,580.00
Current liabilities			
Accounts payable		181,146.61	242,701.23
Interest-bearing liabilities	14	9,500,000.00	12,500,000.00
Liabilities to Group companies		50,728,630.32	47,866,162.94
Other liabilities		1,156,599.88	5,239,670.86
Accruals and deferred income		1,125,682.01	1,488,582.27
Taxes based on the net result for the year		-	-
		62,692,058.82	67,337,117.30
Total liabilities		141,760,638.82	131,957,697.30
Total shareholders' equity and liabilities		217,099,816.90	205,590,651.53

9.3 Parent company's cash flow statement

EUR	1 Jan–31 Dec 2025	1 Jan–31 Dec 2024
Cash flow from operations:		
Net profit	6,252,378.35	8,448,323.711
Adjustments to net profit	-5,326,935.12	-7,165,394.70
Change in working capital	1,888,465.30	13,068,663.68
Interest paid	-1,619,088.57	-4,028,666.84
Interest income	145,457.54	253,730.85
Taxes paid	-2,200,782.43	-1,509,845.28
Cash flow from operations	-860,504.93	9,066,811.42
Cash flow from investments:		
Purchases of tangible and intangible assets	-60,885.98	-35,045.96
Sales of fixed assets	56,800.65	-
Acquisition of subsidiary, net of cash acquired	-21,391,881.87	-5,116,240.00
Cash flow from investments	-21,395,967.20	-5,151,285.96
Cash flow from financing:		
Acquisition of treasury shares	-	-
Repayment of current loans	-16,000,000.00	-11,500,000.00
Withdrawals of current loans	-	-
Withdrawals of non-current loans	31,500,000.00	6,000,000.00
Group financing items ¹⁾	-	-500,000.00
Group contribution	14,000,000.00	10,700,000.00
Dividends paid	-4,765,919.40	-4,501,146.10
Cash flow from financing	24,734,080.60	198,853.90
Change in cash and cash equivalents	2,477,608.47	4,114,379.36
Cash and cash equivalents at beginning of period	6,873,955.67	2,759,576.31
Change in cash and cash equivalents	2,477,608.47	4,114,379.36
Cash and cash equivalents at end of period	9,351,564.14	6,873,955.67

¹⁾ Group financing items comprise changes in loans between the parent company and its subsidiaries.

9.4. Basic information on the parent company and accounting policies

Basic information on the company

Digia Plc is the parent company of the Digia Group. It is domiciled in Helsinki and its registered office is at Atomitie 2, 00370 Helsinki. Digia Plc's active subsidiaries are Digia Finland Ltd and its subsidiaries, Productivity Leap Oy, Digia Sweden AB, Climber International AB and its subsidiaries, Top of Minds AB, and Savangard Sp. z o.o. and its subsidiaries.

Accounting policies

The parent company's financial statements have been prepared in accordance with Finnish Accounting Standards (FAS). The financial statements are based on original acquisition costs. Book values based on original costs have been reduced to correspond to fair value as necessary.

The parent company serves as the Group's administrative company and charges the Group companies for services rendered.

Pension schemes

The Group's pension schemes are arranged through a pension insurance company. Pension premiums and expenses allocated to the financial period are based on confirmations received from the insurance company. Pension expenses are recognized as expenses for the year in which they arise.

Leasing payments

Leasing payments are recognized as annual expenses.

Share-based payments

Digia has a share-based incentive scheme where payments are made either in equity instruments or in cash. The company complies with Statement 1998, 15 January 2020 of the Accounting Board (KILA) in the treatment of benefits granted in such schemes. According to the statement, the terms and conditions of a share-based incentive scheme are irrevocably fulfilled

only at the end of the incentive period. Therefore, the service commitment required of an employee under the share-based incentive scheme is indivisible by nature – the performance is to be considered to have been rendered on the one hand and received on the other by the company at the end of the incentive period, at which point the employee shall have an irrevocable right to the shares specified in the scheme.

Fixed assets, depreciation and amortization

Fixed assets are recognized in the balance sheet at immediate cost less planned depreciation and amortization.

The economic lives underlying planned depreciation and amortization are as follows:

Intangible assets

Intangible rights	3–6 years
Other long-term expenses	3–5 years

Tangible assets

Buildings and structures	25 years
Machinery and equipment	3–8 years

Purchases of fixed assets with an economic life of less than three years are recognized as annual expenses.

9.5 Board of Directors' proposal for the distribution of profit

According to the balance sheet dated 31 December 2025, Digia Plc's distributable shareholders' equity was EUR 72,233,085.08, of which EUR 6,252,378.35 was profit for the fiscal year. At the Annual General Meeting, the Board of Directors will propose that a dividend of EUR 0.19 per share be paid according to the confirmed balance sheet for the fiscal year ending 31 December 2025. Shareholders listed in the shareholders' register maintained by Euroclear Finland Oy on the dividend reconciliation date, 26 March 2026, will be eligible for the payment of dividend. Dividends will be paid on 2 April 2026.

9.6 Notes to the parent company's financial statements

1. Net sales

Net sales by segment

EUR	2025	2024
Group administration services	16,300,029.73	17,338,541.77
Total	16,300,029.73	17,338,541.77

2. Other operating income

EUR	2025	2024
Rental income	50,133.15	50,511.43
Other operating income	29,557.81	0.00
Total	79,690.96	50,511.43

3. Information on personnel and governing bodies

EUR	2025	2024
Board emoluments and remuneration and CEO's compensation	775,411.23	718,599.80
Other salaries and remunerations	3,458,253.52	3,469,110.57
Pension insurance contributions	684,867.11	671,089.91
Other personnel expenses	96,448.63	67,740.13
Total	5,014,980.49	4,926,540.41

Number of personnel, 31 Dec	2025	2024
Management and administration	47	50
Total	47	50

4. Depreciation, amortization and impairment

EUR	2025	2024
Planned depreciation and amortization		
Property, plant, and equipment, and intangible assets	628,951.57	673,346.97
Total	628,951.57	673,346.97

5. Auditor's fees

EUR	2025	2024
Ernst & Young Oy		
Fees for the statutory audit	188,125.00	172,687.00
Fees for the sustainability reporting assurance	67,616.11	0.00
Fees for tax counseling	0.00	3,880.00
Fees for other statutory duties	34,000.00	22,165.00
Fees for other services	34,610.00	34,270.00
Total	324,351.11	233,002.00

6. Financial income and expenses

Financial income

EUR	2025	2024
Interest and financial income from Group companies	3,486.39	6,484.48
Dividend income from Group companies	10,000,000.00	20,000,000.00
Interest and financial income from others	165,705.82	318,067.30
Total	10,169,192.21	20,324,551.78

Financial expenses

EUR	2025	2024
Interest expenses to Group companies	1,107,216.50	2,661,538.87
Interest expenses to other companies	1,212,985.61	1,447,673.94
Loan administration fees	29,501.52	30,825.00
Impairment on investments in fixed assets from Group companies	10,000,000.00	20,000,000.00
Other financial expenses	36,631.53	35,094.46
Exchange rate losses	103,081.05	924.35
Total	12,489,416.21	24,176,056.62

7. Income taxes

EUR	2025	2024
Income taxes on operations	-1,560,925.06	-2,089,988.59
Income taxes for previous periods	-	-
Total	-1,560,925.06	-2,089,988.59

Deferred tax assets arising from accrual differences and from temporary differences between book values and taxation values are unrecorded in the statement of financial position, in accordance with the principle of prudence. Deferred tax assets totalled EUR 138 thousand at the end of the fiscal year.

8. Intangible assets

EUR	Intangible rights	Other long-term expenses	Total 2025	Total 2024
Acquisition cost, 1 Jan	9,237,115.98	1,558,868.47	10,795,984.45	10,767,548.29
Increases	-	60,885.98	60,885.98	28,436.16
Acquisition cost, 31 Dec	9,237,115.98	1,619,754.45	10,856,870.43	10,795,984.45
Accumulated depreciation and amortization, 1 Jan	-6,898,117.70	-1,537,580.20	-8,435,697.90	-7,874,867.31
Depreciation	-550,352.53	-11,508.27	-561,860.80	-560,830.59
Accumulated depreciation and amortization, 31 Dec	-7,448,470.23	-1,549,088.47	-8,997,558.70	-8,435,697.90
Book value, 1 Jan	2,338,998.28	21,288.27	2,360,286.55	2,892,680.98
Book value, 31 Dec	1,788,645.75	70,665.98	1,859,311.73	2,360,286.55

9. Property, plant and equipment

EUR	Land and water areas	Buildings and structures	Machinery and equipment	Total 2025	Total 2024
Acquisition cost, 1 Jan	16,818.79	162,905.90	3,735,610.73	3,915,335.42	3,908,725.62
Increases	-	-	-	-	6,609.80
Decreases	-	-	-27,242.84	-27,242.84	-
Acquisition cost, 31 Dec	16,818.79	162,905.90	3,708,367.89	3,888,092.58	3,915,335.42
Accumulated depreciation and amortization, 1 Jan	-	-157,960.81	-3,602,072.84	-3,760,033.65	-3,647,517.27
Depreciation	-	-4,945.09	-62,145.68	-67,090.77	-112,516.38
Accumulated depreciation and amortization, 31 Dec	-	-162,905.90	-3,664,218.52	-3,827,124.42	-3,760,033.65
Book value, 1 Jan	16,818.79	4,945.09	133,537.89	155,301.77	261,208.35
Book value, 31 Dec	16,818.79	0.00	44,149.37	60,968.16	155,301.77

10. Investments

EUR	Investments in subsidiary shares	Other shares and holdings	Total 2025	Total 2024
Acquisition cost, 1 Jan	195,110,166.65	606,292.32	195,716,458.97	194,765,943.87
Increases	21,536,552.69	-	21,536,552.69	950,515.10
Acquisition cost, 31 Dec	216,646,719.34	606,292.32	217,253,011.66	195,716,458.97
Accumulated amortization, 1 Jan	-20,028,956.00	-126,287.78	-20,155,243.78	-155,243.78
Impairment	-10,000,000.00	-	-10,000,000.00	-20,000,000.00
Accumulated amortization, 31 Dec	-30,028,956.00	-126,287.78	-30,155,243.78	-20,155,243.78
Book value, 1 Jan	175,081,210.65	480,004.54	175,561,215.19	194,610,700.09
Book value, 31 Dec	186,617,763.34	480,004.54	187,097,767.88	175,561,215.19

Itemisation of subsidiaries and other shares and holdings

Group companies	Domicile	Domestic segment	Share of ownership	Share of votes
Climber AB	Stockholm	Sweden	100%	100%
Digia Finland Oy	Helsinki	Finland	100%	100%
Digia Sweden AB	Stockholm	Sweden	100%	100%
Productivity Leap Oy	Joensuu	Finland	100%	100%
Top of Minds AB	Stockholm	Sweden	100%	100%
Savangard Sp. z o.o.	Warsaw	Poland	100%	100%

11. Current receivables

EUR	2025	2024
Receivables from Group companies		
Accounts receivable	5,892,032.02	4,362,380.00
Loan receivables	167,000.00	167,000.00
Prepayments and accrued income	10,063,907.95	14,062,790.22
Accounts receivable	0	0
Other receivables	174,908.44	204,948.22
Prepayments and accrued income	2,390,731.60	1,842,773.91
Total	18,688,580.01	20,639,892.35

The main items recorded under prepayments and accrued income consisted of EUR 1911 thousand in advance payments (2024: EUR 1786 thousand) and EUR 452 thousand in income tax receivables (2024: EUR 0).

12. Shareholders' equity

EUR	2025	2024
Share capital, 1 Jan	2,087,564.50	2,087,564.50
Share capital, 31 Dec	2,087,564.50	2,087,564.50
Total restricted shareholders' equity	2,087,564.50	2,087,564.50
Unrestricted shareholders' equity reserve, 1 Jan	42,540,499.12	42,540,499.12
Unrestricted shareholders' equity reserve, 31 Dec	42,540,499.12	42,540,499.12
Accrued earnings, 1 Jan	28,206,127.01	24,258,949.40
Changes during the fiscal year		
Dividends	-4,765,919.40	-4,501,146.10
Accrued earnings, 31 Dec	23,440,207.61	19,757,803.30
Net profit	6,252,378.35	8,448,323.71
Total unrestricted shareholders' equity	72,233,085.08	70,746,626.13
Total shareholders' equity	74 320 649,58	72,834,190.63

Calculation of distributable shareholders' equity, 31 Dec.

EUR	2025	2024
Unrestricted shareholders' equity reserve	42,540,499.12	42,540,499.12
Retained earnings	23,440,207.61	19,757,803.30
Net profit	6,252,378.35	8,448,323.71
Total	72,233,085.08	70,746,626.13

13. Non-current liabilities

EUR	2025	2024
Interest-bearing		
Non-current interest-bearing liabilities	32,500,000.00	14,000,000.00
Liabilities to Group companies		
Borrowings	41,920,580.00	50,620,580.00
Other non-current liabilities	4,648,000.00	-
Total	79,068,580.00	64,620,580.00

14. Current liabilities

EUR	2025	2024
Interest-bearing		
Interest-bearing liabilities	9,500,000.00	12,500,000.00
Liabilities to Group companies		
Borrowings	4,402,340.24	4,302,070.42
Total interest-bearing current liabilities	13,902,340.24	16,802,070.42
Liabilities to Group companies		
Accounts payable	650,097.51	150,144.40
Accruals and deferred income	45,676,192.57	43,413,948.12
To others		
Accounts payable	181,146.61	242,701.23
Other liabilities	1,156,599.88	5,239,670.86
Accruals and deferred income	1,125,682.01	1,488,582.27
Total interest-free current liabilities	48,789,718.58	50,535,046.88
Total current liabilities	62,692,058.82	67,337,117.30

The main items included in accruals and deferred income are EUR 632 thousand in accrued holiday pay (2024: EUR 608 thousand) and EUR 223 thousand in accrued provisions for salaries and fees (2024: EUR 225 thousand).

15. Contingent liabilities

Lease liabilities

EUR	2025	2024
Due during the current financial period	1,352,103.10	1,336,036.98
Due later	1,054,401.36	1,069,252.17
Total	2,406,504.46	2,405,289.15

Other lease liabilities

EUR	2025	2024
Due during the current financial period	1,041,528.42	1,132,765.96
Due later	72,272.79	361,363.95
Total	1,113,801.21	1,494,129.91

Other liabilities

EUR	2025	2024
Collateral pledged for own commitments		
Other	75,915.75	473,230.35
Total	75,915.75	473,230.35

16. Share-based incentive scheme

The purpose and key terms of the share-based incentive scheme are presented in section 4.4 of the consolidated financial statements.

In the 2025 fiscal year, Digia had one long-term share-based incentive scheme for senior executives: The maximum number of shares promised as share rewards in the scheme is 480,000. They represent 1.8 percent of share capital and the total number of shares. The number of people participating in the scheme on 31 December 2024 was 21, including the CEO. The estimate of the amount of bonuses to be paid on 31 March 2026 is EUR 486 thousand.

Signatures to the board's report and financial statements

The financial statements, prepared in accordance with applicable accounting regulations, give a true and fair view of the assets, liabilities, financial position, and profit or loss of both the company and the group of companies included in its consolidated financial statements.

The management report contains a fair review of the development and performance of the business operations of both the company and the group of companies included in its consolidated financial statements, as well as a description of the most significant risks and uncertainties and other aspects of the company's condition.

The Group's Sustainability Report included in the management report has been prepared in accordance with the reporting standards referred to in Chapter 7 of the Accounting Act and Article 8 of the Taxonomy Regulation.

Chair of the Board

Robert Ingman Chair of the Board	Santtu Elsinen	Sari Leppänen
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Henry Nieminen	Outi Taivainen	Timo Levoranta CEO
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Auditor's note

A report of the audit has been submitted today.

Helsinki, 5 February 2026

Ernst & Young Oy
Audit firm

Terhi Mäkinen
Authorized Public Accountant

Auditor's report (Translation of the Finnish original)

To the Annual General Meeting of Digia Plc

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Digia Plc (business identity code 0831312-4) for the year ended 31 December, 2025. The financial statements comprise the consolidated income statement, statement of comprehensive income, balance sheet, cash flow statement, statement of changes in equity and notes, including material accounting policy information, as well as the parent company's income statement, balance sheet, cash flow statement and notes.

In our opinion

- the consolidated financial statements give a true and fair view of the group's financial position, financial performance and cash flows in accordance with IFRS Accounting Standards as adopted by the EU.
- the financial statements give a true and fair view of the parent company's financial performance and financial position in accordance with the laws and regulations governing the preparation of financial statements in Finland and comply with statutory requirements.

Our opinion is consistent with the additional report submitted to the Audit Committee.

Basis for Opinion

We conducted our audit in accordance with good auditing practice in Finland. Our responsibilities under good auditing practice are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the parent company and of the group companies in accordance with the ethical requirements that are applicable in Finland and are relevant to our audit, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

In our best knowledge and understanding, the non-audit services that we have provided to the parent company and group companies are in compliance with laws and regulations applicable in Finland regarding these services, and we have not provided any prohibited non-audit services referred to in Article 5(1) of regulation (EU) 537/2014. The non-audit services that we have provided have been disclosed in note 3.7 to the consolidated financial statements and note 5 to the parent company financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have fulfilled the responsibilities described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying financial statements.

We have also addressed the risk of management override of internal controls. This includes consideration of whether there was evidence of management bias that represented a risk of material misstatement due to fraud.

Key Audit Matter

How our audit addressed the Key Audit Matter

Revenue Recognition

We refer to note 3.2 of the consolidated financial statements.

The group has multiple sources of revenue, including work performed by people, licenses and maintenance of own products, products of third parties and their maintenance as well as services.

Revenue on work performed by people is recognized over time in accordance with progress. Fixed price projects are recognized over time based on their percentage of completion. Licenses of own products are recognized when the product has been delivered and maintenance is recognized over time during the contract period. Revenue on third-party licenses is recognized on delivery. If Digia bears the responsibility of the product, revenue is recognized on gross basis and if third party bears the responsibility, the margin or commission is recognized as revenue. Revenue from services is recognized over time during the agreement period.

There is a risk in revenue recognition due to various terms and conditions included in the sales contracts and management judgment required in applying percentage of completion method. Because of the risk associated with the correct timing of revenue recognition, revenue recognition was determined to be a key audit matter and a significant risk of material misstatement referred to in EU Regulation No 537/2014, point (c) of Article 10(2).

Our audit procedures to address the risk of material misstatement in respect of revenue recognition included, among others, following procedures:

- We evaluated revenue recognition principles applied by the group from the perspective of applicable accounting standards.
- We evaluated the applied revenue recognition methods in relation to the terms and conditions of sales contracts.
- We tested correctness of the timing of revenue recognition.
- Concerning fixed price projects, we compared estimates of project revenues to sales agreements.
- We evaluated estimates of remaining amount of work in order to recognize potential loss-making projects.
- We evaluated appropriateness and sufficiency of the notes relating to group's revenues.

Key Audit Matter

How our audit addressed the Key Audit Matter

Valuation of Goodwill

We refer to note 7.1 of the consolidated financial statements.

At the balance sheet date of 31.12.2025 the value of goodwill amounted to 105 million euros, representing 54% of total assets and 113 % of shareholders' equity (2024: goodwill 93 million euros representing 57% of total assets and 111 % of shareholders' equity).

- Valuation of goodwill was a key audit matter because
- the annual impairment testing process is complex, it includes estimates and it requires significant management judgment,
 - impairment testing is based on management's assumptions relating to market and economic conditions, and
 - goodwill is significant to the financial statements.

The Board of Directors has determined that the group in its entirety is a cash generating unit subject to impairment test. The recoverable amount is determined based on value in use calculation. The outcome of the calculation may vary significantly when the underlying assumptions change. Value in use is dependent on several assumptions such as revenue growth, operating profit and discount rate applied. Changes in these assumptions may lead in impairment of goodwill.

Our audit procedures included, among others, following procedures:

We evaluated with the assistance of our valuation specialists the appropriateness of underlying assumptions and methods applied by the management with regards to following assumptions: forecasted revenue growth, operating profit percentage and weighted average cost of capital on discounted cash flows.

We evaluated with the assistance of our valuation specialists the appropriateness of sensitivity analysis and whether any reasonably possible change in an underlying assumption could cause the book value to exceed the value in use.

We compared future estimates to the budget approved by the Board of Directors, we compared the available historical information to actual outcome, and we tested the mathematical accuracy of the impairment calculation.

We compared note 7.1 of impairment testing to the disclosure requirements of the applicable accounting standard and evaluated appropriateness and sufficiency of information included the note.

Key Audit Matter

How our audit addressed the Key Audit Matter

Acquisition of Savangard

We refer to note 3.5 of the consolidated financial statements.

Digia acquired during the financial year 2025 Savangard for a purchase consideration of EUR 20 million. The acquisition was considered as a key audit matter as the valuation process and methodologies required by accounting standards are complex and include management judgements. Required management judgements relate to, in particular, determining the fair value of acquired assets and liabilities, and the allocation of purchase consideration to separately identifiable intangible assets such as customer relationships, goodwill and contingent consideration.

Our audit procedures related to the purchase allocation and reporting of the business combination included among other:

- assessing the compliance of company's accounting policies over business combinations with applicable accounting standards.
- evaluation together with our valuation specialists the valuation processes and methodology to identify acquired assets and liabilities and to determine the fair value respectively.
- assessing the adequacy of the company's disclosures related to business combinations.

Responsibilities of the Board of Directors and the Managing Director for the Financial Statements

The Board of Directors and the Managing Director are responsible for the preparation of consolidated financial statements that give a true and fair view in accordance with IFRS Accounting Standards as adopted by the EU, and of financial statements that give a true and fair view in accordance with the laws and regulations governing the preparation of financial statements in Finland and comply with statutory requirements. The Board of Directors and the Managing Director are also responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors and the Managing Director are responsible for assessing the parent company's and the group's ability to continue as going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting. The financial statements are prepared using the going concern basis of accounting unless there is an intention to liquidate the parent company or the group or cease operations, or there is no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance on whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with good auditing practice will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with good auditing practice, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the parent company's or the group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of the Board of Directors' and the Managing Director's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the parent company's or the group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the parent company or the group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events so that the financial statements give a true and fair view.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit performed for purposes of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of

the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Reporting Requirements

Information on our audit engagement

We were first appointed as auditors by the Annual General Meeting on 21.3.2022 and our appointment represents a total period of uninterrupted engagement of 4 years.

Other information

The Board of Directors and the Managing Director are responsible for the other information. The other information comprises the report of the Board of Directors and the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon. We have obtained the report of the Board of Directors prior to the date of this auditor's report, and the Annual Report is expected to be made available to us after that date.

Our opinion on the financial statements does not cover the other information.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. With respect to report of the Board of Directors, our responsibility also includes considering whether the report of the Board of Directors has been prepared in compliance with the applicable provisions,

excluding the sustainability report information on which there are provisions in Chapter 7 of the Accounting Act and in the sustainability reporting standards.

In our opinion, the information in the report of the Board of Directors is consistent with the information in the financial statements and the report of the Board of Directors has been prepared in compliance with the applicable provisions. Our opinion does not cover the sustainability report information on which there are provisions in Chapter 7 of the Accounting Act and in the sustainability reporting standards.

If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Helsinki 5.2.2026

Ernst & Young Oy
Authorized Public Accountant Firm

Terhi Mäkinen
Authorized Public Accountant

Assurance report on the Sustainability statement (Translation of the Finnish original)

To the Annual General Meeting of Digia Plc

We have performed a limited assurance engagement on the group sustainability statement of Digia Plc (business identity code 0831312-4) that is referred to in Chapter 7 of the Accounting Act and that is included in the report of the Board of Directors for the reporting period 1.1.–31.12.2025.

Opinion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the group sustainability statement does not comply, in all material respects, with

- 1) the requirements laid down in Chapter 7 of the Accounting Act and the sustainability reporting standards (ESRS), and
- 2) the requirements laid down in Article 8 of the Regulation (EU) 2020/852 of the European Parliament and of the Council on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (EU Taxonomy).

Point 1 above also contains the process in which Digia Plc has identified the information for reporting in accordance with the sustainability reporting standards (double materiality assessment).

Our opinion does not cover the tagging of the group sustainability statement with digital XBRL sustainability tags in accordance with Chapter 7, Section 22, Subsection 1(2), of the Accounting Act, because sustainability reporting companies have not had the possibility to comply with that requirement in the absence of requirements for the tagging of sustainability information in the ESEF regulation or other European Union legislation.

Basis for Opinion

We performed the assurance of the group sustainability statement as a limited assurance engagement in compliance with good assurance practice in Finland and with the International Standard on Assurance Engagements (ISAE) 3000 (Revised) *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*.

Our responsibilities under this standard are further described in the *Responsibilities of the Authorized Group Sustainability Auditor* section of our report.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other matter

We draw attention to the fact that the group sustainability statement of Digia Plc that is referred to in Chapter 7 of the Accounting Act has been prepared and assurance has been provided for it for the first time for the reporting period 1.1.–31.12.2024. Comparative information presented in the group sustainability statement has not been subject for assurance, except for the 2024 information. Our opinion is not modified in respect of this matter.

Authorized Group Sustainability Auditor's Independence and Quality Management

We are independent of the parent company and of the group companies in accordance with the ethical requirements that are applicable in Finland and are relevant to our engagement, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

The Authorized Group Sustainability Auditor applies International Standard on Quality Management ISQM 1, which requires the Authorized Sustainability Audit Firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Responsibilities of the Board of Directors and the Managing Director

The Board of Directors and the Managing Director of Digia Plc are responsible for:

- the group sustainability statement and for its preparation and presentation in accordance with the provisions of Chapter 7 of the Accounting Act, including the process that has been defined in the sustainability reporting standards and in which the information for reporting in accordance with the sustainability reporting standards has been identified,
- the compliance of the group sustainability statement with the requirements laid down in Article 8 of the Regulation (EU) 2020/852 of the European Parliament and of the Council on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088, and for
- such internal control as the Board of Directors and the Managing Director determine is necessary to enable the preparation of a group sustainability statement that is free from material misstatement, whether due to fraud or error.

Inherent Limitations in the Preparation of a Sustainability Statement

The preparation of the group sustainability statement requires a materiality assessment from the company in order to identify relevant disclosures. This significantly involves management judgment and choices. Group Sustainability reporting is also characterized by the fact that reporting of this type of information involves estimates and assumptions, as well as measurement and assessment uncertainty.

The determination of greenhouse gases is subject to inherent uncertainty due to the incomplete scientific data used to determine the emission factors and the numerical values needed to combine emissions of different gases.

When reporting future-related information in accordance with the ESRS standards, the company's management must present assumptions regarding possible future events and disclose the company's potential future actions related to these events, as well as prepare future-related information based on these assumptions. The actual outcome is likely to differ, as predicted events often do not occur as expected.

Responsibilities of the Authorized Group Sustainability Auditor

Our responsibility is to perform an assurance engagement to obtain limited assurance about whether the group sustainability statement is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our opinion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of the group sustainability statement.

Compliance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised) requires that we exercise professional judgment and maintain professional skepticism throughout the engagement. We also:

- Identify and assess the risks of material misstatement of the group sustainability statement, whether due to fraud or error, and obtain an understanding of internal control relevant to the engagement in order to design assurance procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the parent company's or the group's internal control.
- Design and perform assurance procedures responsive to those risks to obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Description of the Procedures That Have Been Performed

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. The nature, timing and extent of assurance procedures selected depend on professional judgment, including the assessment of risks of material misstatement, whether due to fraud or error. Consequently, the level of assurance obtained in a limited assurance engagement is substantially

lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our procedures included for ex. the following:

- We have interviewed the management of the group as well as key personnel responsible for collecting and reporting the information included in the group sustainability statement.
- Through interviews, we gained an understanding of the group's control environment related to the group sustainability reporting process.
- We evaluated the implementation of the company's double materiality assessment process in relation to the requirements of the ESRS standards, as well as whether the information provided from the double materiality assessment is in material respects in accordance with the ESRS standards.
- We assessed whether the group sustainability statement in material respects meets the requirements of the ESRS standards regarding material sustainability topics:
 - We have tested the accuracy of the information presented in the group sustainability statement by comparing the information on a sample basis to the documentation and records prepared by the company and assessed whether they support the information included in the group sustainability statement.
 - We have on a sample basis performed analytical assurance procedures and related inquiries, recalculations and inspected documentation, as well as tested data aggregation to assess the accuracy of the group sustainability statement.
- Regarding EU Taxonomy data, we gained an understanding of the process by which a company has defined taxonomy-eligible and taxonomy-aligned economic activities, and we assessed the compliance of the information provided.

Helsinki 5.2.2026

Ernst & Young Oy
Authorized Sustainability Audit Firm

Terhi Mäkinen
Authorized Sustainability Auditor

Independent Auditor's Report on the ESEF Consolidated Financial Statements of Digia Plc

(Translation of the Finnish original)

To the Board of Directors of Digia Plc

We have performed a reasonable assurance engagement on the financial statements 743700QVAG6OXK5OP587-2025-12-31-fi.zip of Digia Plc (y-identifier: 0831312-4) that have been prepared in accordance with the Commission's regulatory technical standard for the financial year ended 31.12.2025.

Responsibilities of the Board of Directors and the Managing Director

The Board of Directors and the Managing Director are responsible for the preparation of the company's report of Board of Directors and financial statements (the ESEF financial statements) in such a way that they comply with the requirements of the Commission's regulatory technical standard. This responsibility includes:

- preparing the ESEF financial statements in XHTML format in accordance with Article 3 of the Commission's regulatory technical standard
- tagging the primary financial statements, notes and company's identification data in the consolidated financial statements that are included in the ESEF financial statements with iXBRL tags in accordance with Article 4 of the Commission's regulatory technical standard and
- ensuring the consistency between the ESEF financial statements and the audited financial statements.

The Board of Directors and the Managing Director are also responsible for such internal control as they determine is necessary to enable the preparation of ESEF financial statements in accordance the requirements of the Commission's regulatory technical standard.

Auditor's Independence and Quality Management

We are independent of the company in accordance with the ethical requirements that are applicable in Finland and are relevant to the engagement we

have performed, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

The firm applies International Standard on Quality Management (ISQM) 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Auditor's Responsibilities

Our responsibility is to, in accordance with Chapter 7, Section 8 of the Securities Markets Act, provide assurance on the financial statements that have been prepared in accordance with the Commission's technical regulatory standard. We express an opinion on whether the consolidated financial statements that are included in the ESEF financial statements have been tagged, in all material respects, in accordance with the requirements of Article 4 of the Commission's regulatory technical standard.

Our responsibility is to indicate in our opinion to what extent the assurance has been provided. We conducted a reasonable assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000.

The engagement includes procedures to obtain evidence on:

- whether the primary financial statements in the consolidated financial statements that are included in the ESEF financial statements have been tagged, in all material respects, with iXBRL tags in accordance with the requirements of Article 4 of the Commission's regulatory technical standard and
- whether the notes and company's identification data in the consolidated financial statements that are included in the ESEF financial statements have been tagged, in all material respects, with iXBRL tags in accordance with the requirements of Article 4 of the Commission's regulatory technical standard and

- whether there is consistency between the ESEF financial statements and the audited financial statements.

The nature, timing and extent of the selected procedures depend on the auditor's judgement. This includes an assessment of the risk of material deviations due to fraud or error from the requirements of the Commission's technical regulatory standard.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

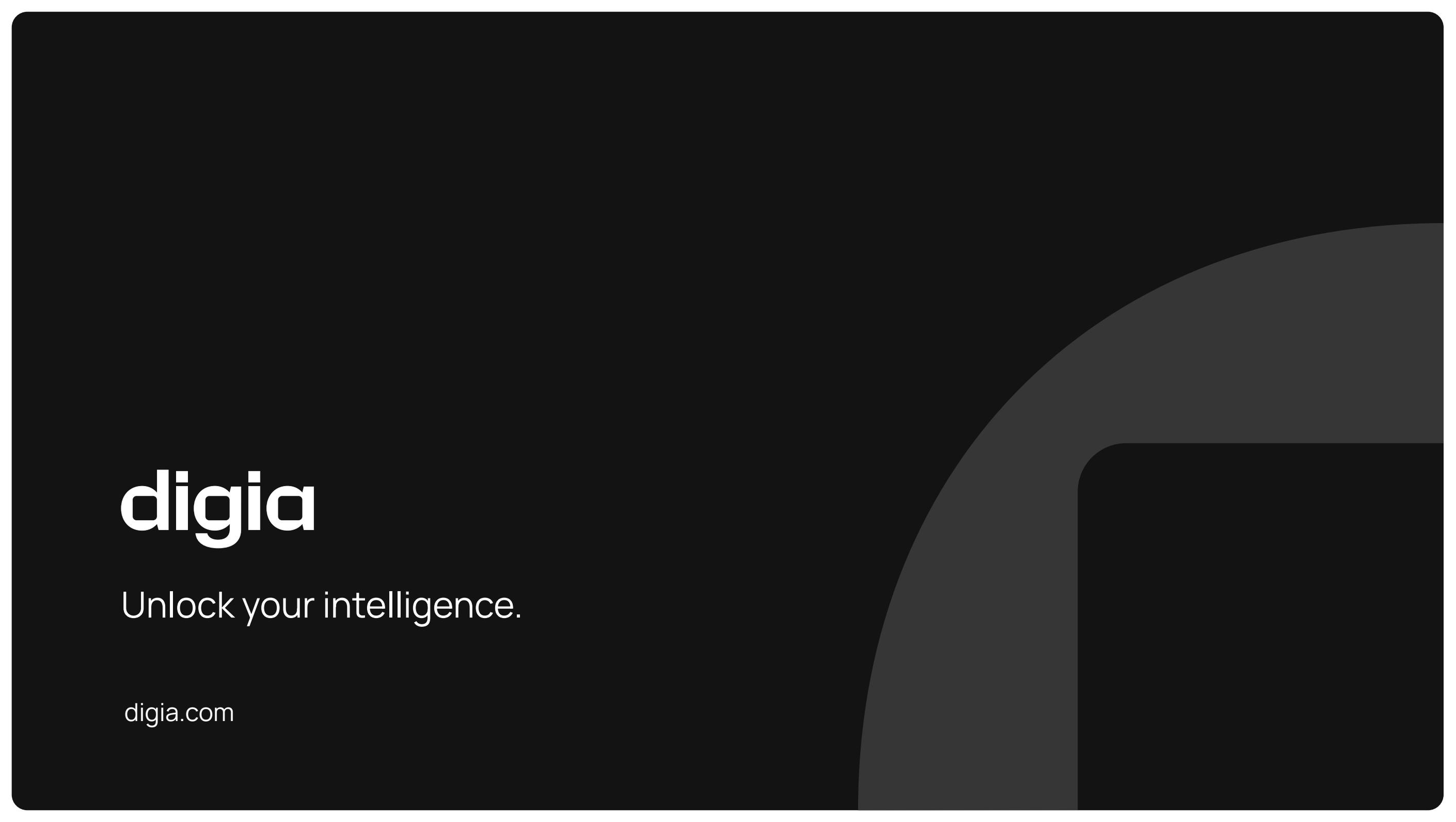
Our opinion pursuant to Chapter 7, Section 8 of the Securities Markets Act is that the primary financial statements, notes and company's identification data in the consolidated financial statements that are included in the ESEF financial statements of Digia Plc 743700QVAG6OXK5OP587-2025-12-31-fi.zip for the financial year ended 31.12.2025 have been tagged, in all material respects, in accordance with the requirements of the Commission's regulatory technical standard.

Our opinion on the audit of the consolidated financial statements of Digia Plc for the financial year ended 31.12.2025 has been expressed in our auditor's report dated 5.2.2026. With this report we do not express an opinion on the audit of the consolidated financial statements nor express another assurance conclusion.

Helsinki 5.3.2026

Ernst & Young Oy
Authorized Public Accountant Firm

Terhi Mäkinen
Authorized Public Accountant

The image features a dark, almost black background with a large, light gray abstract shape on the right side that resembles a stylized 'D' or a rounded square. The text is positioned on the left side of the image.

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