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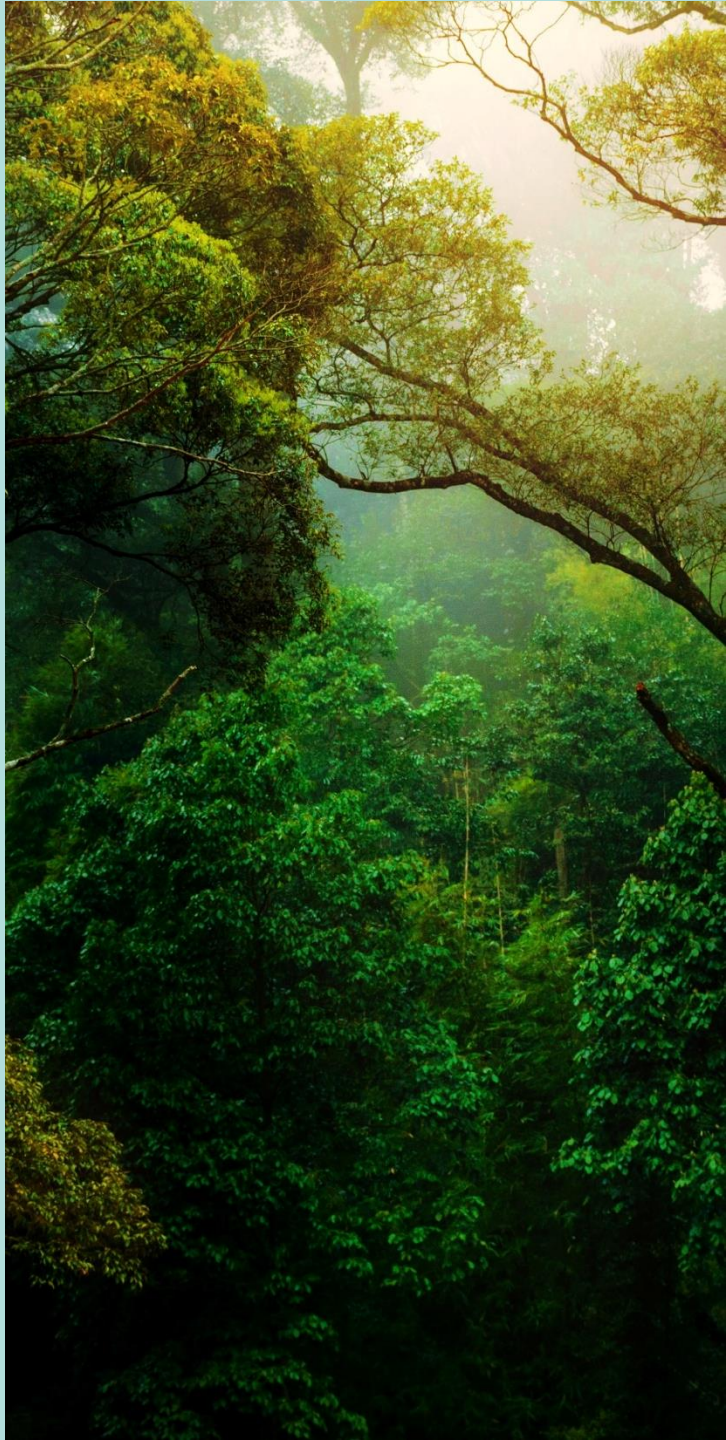
NEOVA GROUP

Future Fit



External opinion & stakeholder review of the Future Fit Framework

KPMG Oy Ab

White paper

6 July 2022

Kekkilä BVB

Contents

Important Notice

KPMG Oy Ab reviewed the Future Fit Framework's version of May 2022 (0.2). We have not undertaken to update our report for revisions and updates done on the framework after that date.

In preparing our report, our primary source has been information provided by Neova Group (the Client) and this report is based on a relatively limited amount of sources. We do not accept responsibility for such information which remains the responsibility of the Client. We have satisfied ourselves, so far as possible, that the information presented in our report is consistent with other information which was made available to us in the course of our work in accordance with the terms of our Engagement Letter. We have not, however, sought to establish the reliability of the sources by reference to other evidence.

This engagement is not an assurance engagement conducted in accordance with any generally accepted assurance standards and consequently no assurance opinion is expressed. The purpose of the assignment was to support and spar the Client to improve the framework and to obtain stakeholder views regarding it. We accept no responsibility or liability for the contents of the report towards any third parties and any responsibility or liability of us towards the Client is agreed with in the contracts between us.

Our analysis of the identified issues is for indicative purposes only and for the use of Neova Group. If this report is published, it does not give the right to any third party to use its contents for commercial purposes or otherwise or to re-publish it. We have identified the them based on our experience and similar cases. However, such an analysis is judgmental and you may choose to interpret the information presented differently.

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1. Executive Summary

Executive Summary

KPMG Oy Ab (KPMG) has acted as advisor in developing the Kekkilä-BVB Future Fit Framework for raw materials' sustainability ("framework"). The framework was developed within the Neova Group. KPMG's review included in-house desktop work as well as 10 stakeholder interviews with NGOs, subject matter experts and Neova Group's co-operation partners and clients.

Overall, the stakeholders were pleased to see that Kekkilä-BVB is integrating sustainability thinking systematically in their product development and procurement. The Future Fit Framework was mentioned to be inspiring and thorough on several occasions.

The environmental considerations of the Future Fit Framework are already robust, though there is always room for progress. Development needs to include a more thorough biodiversity impact inclusion as well as deeper social impact review. Setting minimum scores that need to be obtained would allow the framework to have true impact through either mitigation measures or selection of raw materials with better performance.

The Future Fit Framework's implementation and roll-out as well as regular review and updating will need to be included in the governance of the framework. The annual review could include also an option for stakeholders to comment on the framework to serve transparency. The actual excel sheet used for the assessments will also need to be automized as far as possible to serve usability.

Kekkilä-BVB already has plans on how to resolve several of the commented or criticised topics as well as ambitious intentions for implementation and further development of the framework.

KPMG congratulates Kekkilä-BVB on the versatile Future Fit Framework that will support estimating the sustainability of different raw materials from several aspects, when used correctly and kept up-to-date. The framework has substantial potential to be even more sophisticated if combining it with actual supplier audit information.

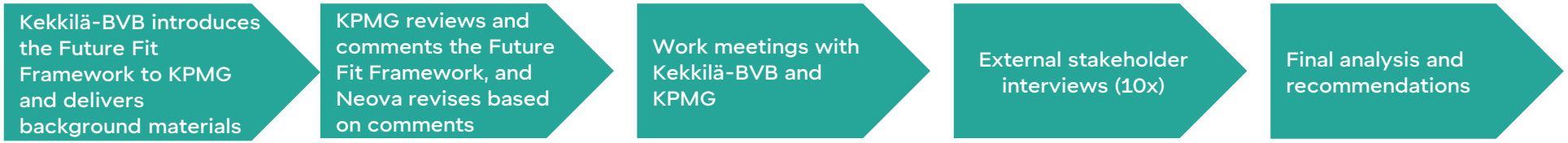
2. Purpose and methods of the external opinion

Purpose and methods of the external opinion 1/3

Neova Group, of which Kekkilä-BVB is a part of (each separately and together "the Client"), engaged KPMG Oy Ab (KPMG) to conduct a review of the methodology of a raw materials sustainability framework developed within the Kekkilä-BVB (the "Future Fit Framework") with suggestions to improve the framework, to organize external stakeholder interviews of the framework and to present the findings of the previous phases in a white paper (the "Project"). The Project took place during April-June 2022.

The purpose of the Project is to improve the Future Fit Framework and KPMG is in a co-creating role rather than in an auditing or validating role. KPMG has provided its views and reflected the insights from interviews based on its best judgment but is not in a role to decide on the final contents of the Future Fit Framework. The Client is solely in charge of its internal stakeholder processes. KPMG and the Client have selected the external interviewees in co-operation. Interviewees included environmental and other NGOs, subject matter experts and the Client's co-operation partners and customers. Hence, some of the interviewees have an existing relationship with the Client and are not fully independent.

The assessment process



Purpose and methods of the external opinion 2/3

KPMG has in its review considered the completeness of the Future Fit Framework for the stated purpose (to understand the sustainability risks and opportunities of the raw materials Kekkilä-BVB uses), especially focusing on whether environmental and social factors are balanced and cover material topics and whether the Future Fit Framework seems impartial as to any raw materials. The stakeholders were invited to give critical input and to challenge the selected topics and scorings as well as the overall approach of the Future Fit Framework.

Based on KPMG's own review and stakeholder input, KPMG has formulated certain minimum revisions that are needed in order to conclude that the Future Fit Framework is sufficiently complete and robust for its purpose. In addition, KPMG is suggesting improvements that may consider to implement in due course in order to refine and deepen the sustainability assessment created by the Future Fit Framework.

The scope of work for KPMG was not to assure any assumptions made in the Future Fit Framework and we have for most parts taken them as presented by Kekkilä-BVB. This applies to topics such as the thresholds for CO_2 or other LCA-mandated data as well as to other thresholds. Even though the review was performed systematically and in a structured manner, KPMG has not followed any specific scientific methodology in the review.

In order for a framework that measures sustainability to be effective, it needs to be usable and implemented. KPMG has held these principles as guidance in the level of detail that is required from Kekkilä-BVB's Future Fit Framework. Finding balance between thoroughness and usability has been key. KPMG does not take any responsibility as to the factual correctness of the results received through using the Future Fit Framework.

It is our estimation that the correct usage of the Future Fit Framework will support estimating the sustainability of different raw materials from several aspects. It is however not a complete framework that could be used to definitely rank different raw materials on fully objective basis.

Purpose and methods of the external opinion 3/3
Resources and team

KPMG's team consisted of an experienced project manager with strong environmental sustainability experience, an experienced circular economy and social impact expert as well as two junior sustainability experts with good understanding of sustainability analysis and environmental sustainability. In addition, sparring from a human rights and social impact expert and a qualitative research expert was obtained in the course of the work.

The team spent over 150 hours learning and reviewing the Future Fit Framework, conducting the stakeholder interviews and finalizing the conclusions. The scope of this work was limited to these hours, and it is possible that further commentary would have become appropriate with a further analysis and more stakeholder interviews.

The team reviewed parts of the material that Kekkilä-BVB used in developing the Future Fit Framework. Furthermore, the team reviewed other material including academic research, news and analysis of the growing media industry's sustainability performance.

The team had suitable expertise for the purposes of this Project with the project manager having over a decade of experience with wide-ranging sustainability matters. The team members have no financial or other significant link to Neova Group outside of the Project, and can therefore be viewed as independent and objective.

The contact person regarding the Project at KPMG Oy Ab is Riikka Weber (Riikka.weber@kpmg.fi), who acted as KPMG's project manager.

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3. Introduction to the Future Fit Framework

Background of the Future Fit Framework

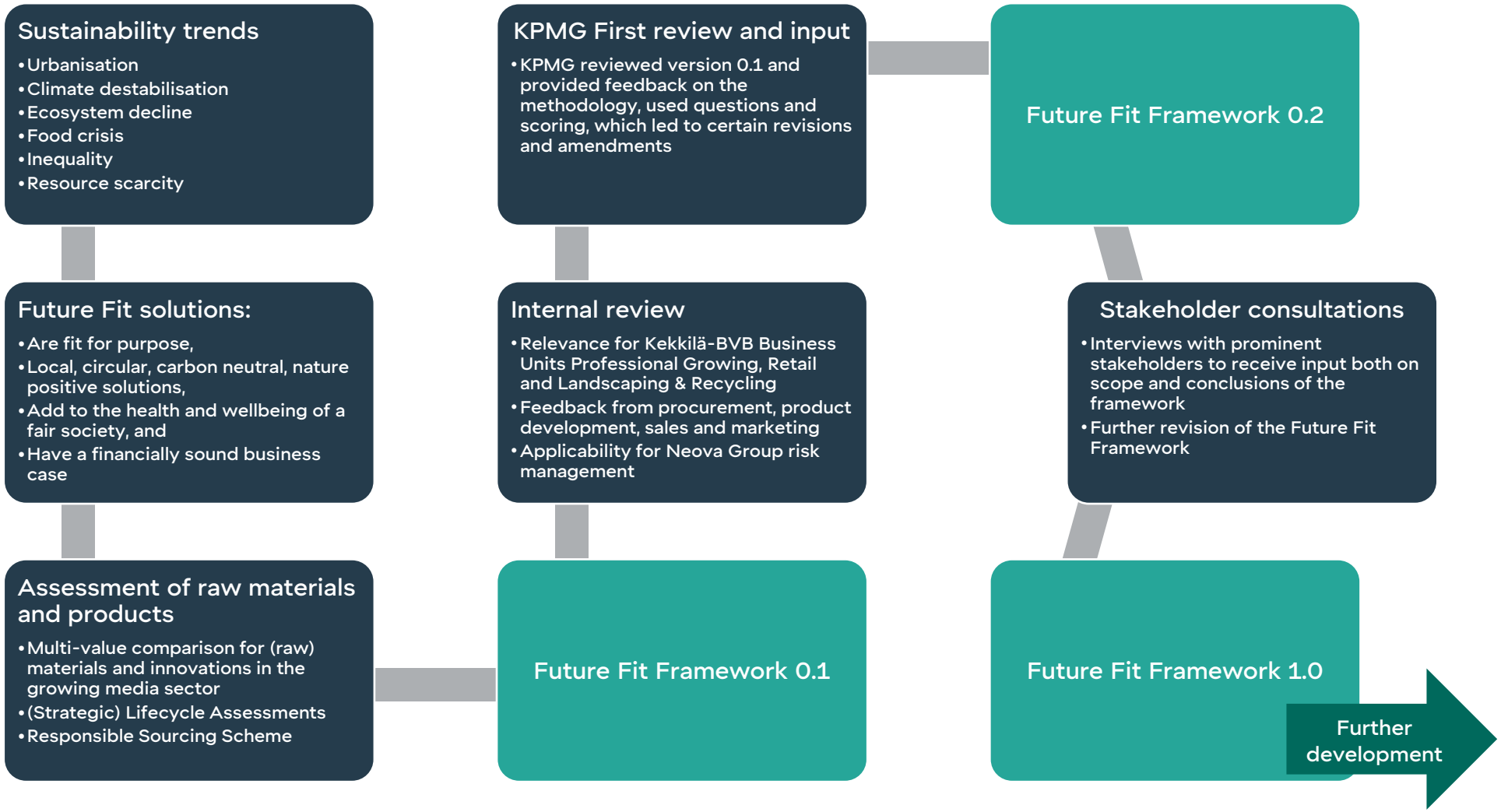
- Global demand for growing media is multiplying and the overall sustainability of materials needs to be understood.
- Materials used in Kekkilä BVB's products include, for instance, peat, bark, perlite, coir, wood fiber, green compost and sand.
- Each material has its own pros and cons and understanding them as well as the sustainability considerations linked to each material is necessary to select the most suitable, most sustainable raw materials.
- The whole value chain has to be involved to become even more sustainable, with fit for purpose being Kekkilä-BVB's starting point.
- Kekkilä-BVB has developed the Future Fit Framework in an iterative process involving internal stakeholders and external consultants and stakeholders, as further described on the following slide.
- Kekkilä-BVB is introducing the Future Fit Framework for use with this first version release but it is their vision to have the Future Fit Framework as a living instrument that develops over time as better data is available and overall understanding of sustainability topics widens.

World volume of growing media used, 2017-2050 (est.)

	2017 (Mm3 y-1)	2050 (Mm3 y-1)	% increase
Peat	40	80	100
Coir	11	46	318
Wood fibre	3	30	900
Bark	2	10	400
Compost	1	5	400
Perlite	1.5	10	567
Stone wool	0.9	4	344
Soil / tuffs	8	33	313
New	0	65	
Total	67	283	322

Source: *Growing media for food and quality of life in the period 2020-2050,* Professor Chris Blok et al, Wageningen University & Research, 2018.

Process of preparation of the Future Fit Framework



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The Future Fit Framework explained

The Future Fit Framework considers the entire value chain from material origins to end-of-life including processing and transportation through seven sustainability indicators (Local, Climate resilient, Circular, Nature positive, Socially responsible, Water conservative, User friendly). There are altogether more than 20 questions that feed to the results of different indicators.

Storage has not been included in the value chain based on a risk review. Kekkilä-BVB will include considering the value chain phases in its Future Fit Framework governance reviews.

In addition, the Future Fit Framework considers packaging as a separate topic, looking at it from a life-cycle perspective as well.

The next page shows a helicopter view of the contents of the Future Fit Framework and presents the illustrative results of an example raw material as well as the questions used to guide using the framework.

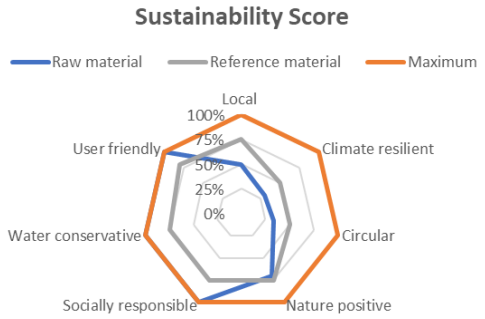
The result of the Future Fit Framework is a spider-web diagram that gives a result for each of the seven (7) indicators considered.

Future Fit Framework methodology overview

	Sustainability score									
Key aspects	**Fit for purpose**	**Value chain stage**	**Local**	**Climate resilient**	**Circular**	**Nature positive**	**Socially responsible**	**Water conservative**	**User friendly**	**Sustainable packaging**
Questions *All questions are multiple choice questions with potential scores of low (0pt), medium (5pt) and high (10pt), except for the open questions related to 'Fit for purpose'.*	• How would you describe a typical user of this product? • What is the function of this product? • Why is this product better than what's already on the market? • How does this product add business value? • Is the product aligned with the overall portfolio strategy?	A. ORIGINS B. PROCESSING C. TRANSPORT D USE PHASE & END-OF-LIFE	**B. Transport** • Distance to production facility • Distance to customer	**A. Origins** • Renewable, metal, mineral or fossil • Raw material extraction CO_2 footprint • Raw material fossil carbon content **B. Processing** • Raw material processing CO_2 footprint **C. Transport** • Distance to production facility • Distance to customer Bonus: CO2 compensation	**A. Origins** • Renewable, metal, mineral or fossil • % recycled? **D. Use phase & end-of-life** • Does the product have a valuable second life	**A. Origins** • Renewable, metal, mineral or fossil • Country of origin - Level of environm. protection • Potential for pollution during extraction • Certificate **B. Processing** • Potential for pollution during processing **D. Use phase & end-of-life** • Does the product have any emissions that could harm nature	**A. Origins** • Country of origin - Protection of human rights • Code of Conduct **D. Use phase & end-of-life** • Is the product safe to use	**A. Origins** • Country of origin - Water stress • Water consumption during extraction **B. Processing** • Water consumption during processing	**D. Use phase & end-of-life** • Does the available product information provide guidance for optimum use • Is the product safe to use • Does the product support the customer in becoming more sustainable	Same questions for: • Local • Climate resilient • Circular • Nature positive • Socially responsible • Water extensive
Raw material max	Yes / No		10	50	30	40	30	30	30	N.A.
Product score max	**Yes / No**		**20**	**60**	**30**	**40**	**30**	**30**	**30**	**240**

Calculation of score per aspect:
Total product score / maximum score x 100%

Calculation of overall sustainability score:
Fit for purpose score x average of aspect scores



Overal product score	Raw material	Reference material	Maximum
Local	50%	75%	100%
Climate resilient	30%	50%	100%
Circular	33%	50%	100%
Nature positive	70%	75%	100%
Socially responsible	100%	75%	100%
Water conservative	100%	75%	100%
User friendly	100%	80%	100%
Total score	69%	69%	100%

Implementation and roll-out plans of the Future Fit Framework

Sourcing & risk management

- The Future Fit Framework shows the risks and opportunities of each raw material that Kekkilä-BVB procures. Following the score of the raw material, mitigation actions can be started or opportunities pursued.
- Our sourcing department is already testing the Future Fit Framework and for each raw material a score is determined including a brief description of the different aspects.
- Going forward, the Future Fit Framework will be used for any new raw materials that Kekkilä-BVB starts to source or existing raw materials that we source from a new supplier or new location.
- The Future Fit Framework will be part of the responsible procurement processes that are currently being developed.
- Kekkilä-BVB expects to have integrated the Future Fit Framework by the end of 2022 and 15 of the key raw materials will have been evaluated through the Future Fit Framework.

Product development & Innovation

- The Future Fit Framework will be used to find optimal performance (fit for purpose) of our substrates with the best possible sustainability score. For product development, the Future Fit Framework can be used to compare different recipes with the same performance for the grower.
- For the Innovation department, the Future Fit Framework can be used to quickly assess new raw materials to understand to what extend they are future fit. When the initial evaluation gives a positive result, a more thorough check will be done (where evidence is gathered) together with sourcing.
- Any new raw material that will be tested for its physcial, chemical and biological properties should be evaluated by the Future Fit Framework.
- It is expected that the Future Fit Framework will have been integrated as part of the product development and innovation processes by the end of 2022.

Sales & marketing

- For sales and marketing, the Future Fit Framework provides all the relevant product and raw material information needed to engage in sustainability discussions.
- There are already many questions in the market about the sustainability of growing media in general and regarding specific raw materials. The Future Fit Framework and the related documentation can show for each product and each raw material what the sustainability pains and gains are and how we can grow together for a better future.
- After summer 2022 Kekkilä-BVB will start testing the Future Fit Framework with a selection of customers to find out how they can best present and explain the results.

Implementation in Neova Group's other businesses

- The Future fit framework has been designed so that it can easily be used across all Neova Group businesses to evaluate the sustainability aspects of used raw materials.

The Future Fit Framework governance

The Future Fit Framework is meant to be an instrument that is continuously improved. Therefore a regular review of whether it is up-to-date and reflects factual conditions is required. In addition, the review shall include an assessment of whether any indicators can be improved without compromising the usability of the framework. KPMG recommends that Kekkilä-BVB also considers, how stakeholders could be included in the reviews – for instance by allowing them to give feedback on suggested changes or on the framework otherwise – this would serve the transparency of the Future Fit Framework.

As a minimum, the annual review shall include the following:

- Amending all background information (such as country scorings, LCA information etc) to be most recent available
- Assessing, whether there are any questions that have become redundant since the last review and if yes, removing such (a question can be deemed redundant, if all the materials continuously receive the same scoring)
- Analysing, whether more accurate data would be available to be linked to the Future Fit Framework (e.g. supplier database)
- Tracking and saving the paper trail of the reasoning behind each time when using the Future Fit Framework. E.g. on what grounds did we give 5 points on these questions last year, and does it differ from how we think this year.

It is Kekkilä-BVB's meaning to follow the above-stated method for the governance of the Future Fit Framework.

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4. Assessment of the Future Fit Framework

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Assessment of the Future Fit Framework

The next slides present the summary of findings of KPMG's review, including input from the interviewed nine stakeholders.

The comments are divided into three topics:

1. The methodology of the Future Fit Framework;
2. The completeness of sustainability factors chosen (sufficiency for purpose); and
3. Appropriateness of the chosen scorings

Detailed comments are found in appendix 2 and the conclusions of KPMG in section 5.

The stakeholders participating in the review included 2 NGO representatives, 3 customer representatives and 4 subject matter experts (horticulture, growing media, social impacts).

Summary comments: Methodology of the Future Fit Framework

Overall, the stakeholders were pleased to see that Kekkilä-BVB is integrating sustainability thinking systematically in their product development and procurement. The Future Fit Framework was mentioned to be inspiring and thorough on several occasions.

However, many stakeholders highlighted the importance of implementing the Future Fit Framework, as there are notorious examples of similar tools that have been created with a lot of effort, but failed to be integrated into companies' day-to-day operations. This will be Kekkilä-BVB's next challenge.

Usability of the Future Fit Framework and currency of the supporting analysis and information are key to the Future Fit Framework remaining relevant also in the coming years. Revision needs may come through regulatory or even geo-politic changes and a regular review of all supporting data is needed.

The Future Fit Framework considers the entire value chain from cradle to end-of-use, however omitting storage of goods. Warehousing may have substantial social and environmental impacts (if cooling is for instance needed), so it is good to include value chain considerations to the annual review of the Future Fit Framework – did e.g. something change in the materials or their warehousing that would require including storage as a value chain phase.

Several comments addressed the consideration of biodiversity questions of the Future Fit Framework not being sufficient. This is already being developed further by Kekkilä-BVB.

Scoring is dealt with in detail on slide 19 but in general several stakeholders (and KPMG) required defined minimum thresholds be in place, under which either a raw material is not used or a mitigation measure is done.

Recommendations

1. For the Future Fit Framework to be used as expected, Kekkilä-BVB should invest in implementing the Future Fit Framework and really making it an everyday practice. This can include staff training and other motivation, e.g. link to remuneration.
2. The Future Fit Framework governance should occur, in addition to annual review, whenever a substantial change in any of the relevant conditions occurs. Any done revisions should be properly recorded.
3. Keeping background information on *why and how* certain scoring was provided is important to track the development and comparability over time.
4. The biodiversity impact considerations need to be included stronger but this is already being further developed by Kekkilä-BVB.
5. Staying up-to-date of the different initiatives in the sector (such as Hortifootprint, the Growing Media Europe and any others) and reviewing the Future Fit Framework against such will be important for its acceptability.

Summary comments: Sustainability factors 1/2

The Future Fit Framework aims at assessing different sustainability topics, of both environmental and social nature. KPMG has also assessed governance aspects of the tool.

Environmental topics:

In general, the baseline information and standardized approaches to estimating environmental sustainability are more developed and established than the ones for social sustainability. This reality is also reflected in the framework and the environmental topics were considered to be robust and focused on the material topics (other than for biodiversity which needs to be strengthened). However, the need to emphasize most important questions through scoring was brought up by several stakeholders (CO_2, biodiversity).

Waste is not explicitly mentioned in the Future Fit Framework. This is due to there being almost no waste in the value chains. During mining of minerals and harvesting of organic materials, all sizes of particles and fractions have a use for either the horticulture sector or other sectors. Also during production, the amount of waste is insignificant, because any off-spec material can be used by a different customer. The questions that focus on waste (as a part of Circularity), therefore, relate to the amount of recycled materials used for Kekkilä-BVB products and the guidance given to provide a second life to the substrates after use. Those areas are where Kekkilä-BVB's significant impacts regarding waste exist.

Governance topics

Governance topics are at the current not a part of the Future Fit Framework, but questions of e.g. corruption and bribery are often linked to raw materials as well. Therefore it is recommended that these would be included at least through the supplier code of conduct into the Future Fit Framework.

Recommendations

1. Review of the supplier code of conduct (SCOC), that it requires a sufficient level of anti-bribery and corruption measures and other governance topics as well as takes a stand to human rights and acceptable community impacts. In addition Neova Group could consider, whether the SCOC could be complemented with specific instructions on *how* to minimize environmental and social adverse effects of suppliers' business.
2. The parts A (Origins) and B (Processing) should be more interlinked, as many indicators mentioned in the Part A are also relevant for the Part B (such as social responsibility; human and labour rights). In practice, the relevant questions should feed into the Part B as well.
3. The Future Fit Framework now covers logistics purely from the distance point of view (in parts A and C). However, the mode of transport impacts the emissions remarkably and should be assessed. The logistics value chain also has many human rights risks that should be covered. This could in practice be resolved through Neova Group's human rights due diligence work.

Summary comments: Sustainability factors 2/2

Social topics

It is recognized that the social impacts of raw materials are challenging to include – they relate to actual supplier practices and the conditions in specific geographic locations. Also, at the current the "Processing" phase does not include any social criteria - even if production at the current is in Kekkilä-BVB's own control, preparations should be made for e.g. subcontracting situations.

Understanding what is said above, the actual factors contributing to "**Socially responsible**" remain relatively superficial and not touching upon e.g. working conditions, human rights and impacts of the activities to the community in which the activities take place (and the data used (UN HDI) does not reach the most severe or salient human rights risks in the growing media industry).

Going forward, however, binding the Future Fit Framework with actual supplier information would make the it substantially more robust regarding social sustainability by addressing actual conditions at each specific supplier. Also, considering a requirement or bonus points for a social certification (such as BSCI, SMETA, or sector certifications such as Global GAP), would bring weight to local social conditions and human rights management.

Tying Neova Group's human rights due diligence work to the Future Fit Framework (by e.g. including a performed supplier human rights risk assessment into the framework) will further strengthen the social impact side. If the human rights assessment is not taken to the supplier-level, it needs to be addressed openly when communicating about the Future Fit Framework

The comments regarding each used factor and contributing questions are presented in Annex 2.

Recommendations

4. Strengthen the Future Fit Framework by gradually importing supplier-specific data into it (by linking to audit results and not only existing audit – giving more points for good findings for instance). This would allow considering the actual conditions and performance of a supplier both in environmental topics (such as better than average water management) and social impacts (such as managing human rights).
5. The supplier specific data could also include social certifications and/or product environmental certifications.
6. Overall, the social impact assessment and human rights due diligence needs to happen on a group level from Neova Group's side and on supplier-specific level regarding the targets of such assessments to reflect actual conditions and not country-level risks.

Summary comments: Scoring

A minimum scoring for at least the most important topics should be required (CO2 and water usage were mentioned), under which either the raw material could not be used or in the least, mitigation action(s) would be required.

Also, the interdependencies of different factors should be evaluated in that certain minimum combined scores could be required leading to similar outcome; either not going forward with said material or obligatory mitigation measures.

The selected scoring (0/5/10 mostly) was debated; whether it allows sustainability performance differences to emerge sufficiently. After the Future Fit Framework has been tested for some time if may be relevant to give greater variety to the scoring in order to make different raw materials stand out, as the selected spider-web model may further blur the performance under specific topics.

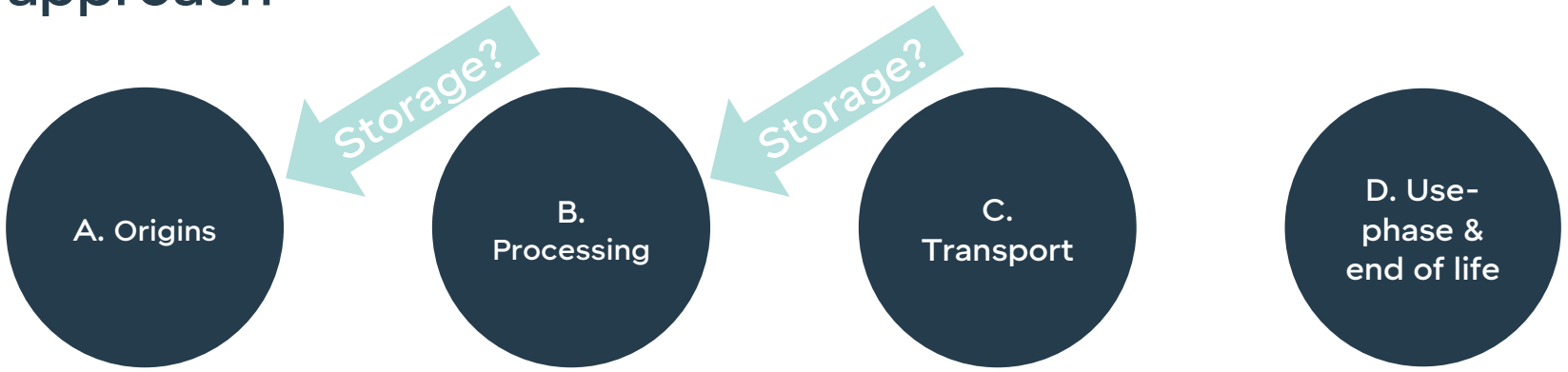
The fact that there are approx. twenty questions in the assessment, but only seven tips in the spider web can hide poor performance regarding a certain sub-topic. Using minimum scores (and disclosing such) would help avoid claims of "greening" specific indicators through the combined results.

Several stakeholders also questioned, whether sufficient importance was given scoring-wise to sub-topics of utmost importance, such as climate change's sub-questions. It was emphasized that the most material issues (such as the Raw material fossil carbon content, extraction footprint and the yet-to-be-defined biodiversity indicator should be emphasized.)

Recommendations

1. After analyzing the results given by the Future Fit Framework (after a test period), it may be necessary to widen the scoring to allow for greater variance. If most raw materials end up having similar overall results on the spiderweb, it is an indication of the need for a wider scoring.
2. Considering minimum scores for either specific questions, specific indicators or the entire Future Fit Framework. Especially the need for such exists with questions such as water stress and water usage – both could not be 0 and for social, a combination of 0 from HDI and no supplier code of conduct in place.
3. In addition, as stated above, it would be important to archive/save the reasoning behind each score for the purpose of having comparable results year on year and being able to explain any changes made to the framework.
4. Also, it is possible that due to e.g. public sentiment or regulatory development, the weighting of the different aspects will need to be reconsidered in the annual reviews, as a specific topic may gain more importance than what is currently perceived.

Summary of comments: Value Chain approach



- Social aspect (country risk, UN HDI as data) alone is thin
- Water stress and water consumption to be linked
- Biodiversity impacts are not sufficiently assessed (Kekkilä-BVB is improving the framework already)
- Need to consider the local production conditions more, e.g. existing peatland vs. new

- Social & environmental impacts should be included also in the Part B, Processing
- Waste considerations to be included?
- Some definitions are vague, e.g. "sufficient mitigation" – a need to clearly state, what is perceived as sufficient; if environmental permits, that as threshold is not ambitious enough – Neova Group can aim higher

- Mere distance is a narrow way to approach transport, as it doesn't reveal the climate impacts of transport that depends heavily on the mode of transport
- Broader environmental, climate and human rights impacts should be linked to transport
- Storage phase to be considered – are there material impacts?

- All types of emissions combined in one question
- Wordings such as "more sustainable" need to be defined
- How does labelling instructions differ for consumers and professional users?

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5. Conclusions of the Review

Conclusions of the Review

KMPG has acted as advisor in developing the Kekkilä-BVB Future Fit Framework. In our opinion, the Future Fit Framework is a very good starting point for evaluating the sustainability of raw materials. It would, however, be more robust and would have better prerequisites for true positive impact by Kekkilä-BVB if implementing the following changes:

1. Having a minimum score requirement for the questions deemed most important. Failing to receive a minimum score, a mandatory mitigation action would be needed prior to progressing on such raw material.

2. Including a biodiversity impact assessment (this is already under evaluation by Neova Group) and including specific conditions of extraction location. In practice this means considerations such as whether the used peatland would be new or is existing with remediation plans and taking the peat is a part of such remediation or coconut or palm plantations being located on a previously more diversified area or in previous farmland.

3. Tying the social impact and environmental impact assessment to actual conditions at actual, specific suppliers by the help of combining supplier database information with the Future Fit Framework. As a first step requiring an audited Supplier Code of Conduct from suppliers in the risk countries.

4. Maintaining the Future Fit Framework up-to-date and seeing to that it is being used consistently.

If Kekkilä-BVB is interested in developing the Future Fit Framework even further, the next steps can be considered:

1. Compensation (both for emissions and ecological) and use of certificates need to be transparently disclosed (which are accepted, how are they used and what sort of an impact do such have on the scoring).

2. Regarding emission offsetting, any offsets should not lead to similar points than no-emission products (but maximally to a limited amount of extra points).

3. Neova Group's own human rights work will benefit also the Future Fit Framework.

4. The annual reviews can be used as a way to critically estimate the completeness of the framework and continuous training for the staff using it will be needed.

The Future fit framework has been designed so that it can be used across all Neova Group businesses to evaluate the sustainability aspects of used raw materials.

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