AB LINDE MASKINER



SUSTAINABILITY REPORT

2025/2026



REPORTING PRINCIPLES

We follow the working methods in SS-EN ISO26000 with the aim of maximizing our contribution to the global goals for sustainable development (UN SDGs). In this self-declaration – which complies with the requirements for sustainability reporting – we report on how we have applied the guidelines in SS-EN ISO 26000:2021 and the requirements in SIS/TS 2:2021 Organizations' social responsibility – Maximizing the contribution to sustainable development – Self-declaration. The self-declaration refers to AB Linde Maskiner.

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ABOUT
AB LINDE MASKINER

A WORD FROM THE CEO

The world in which we operate is currently characterised by increased uncertainty. Geopolitical changes, ongoing conflicts and global tensions affect economic conditions, trade patterns and access to resources. In this context, sustainability issues sometimes risk being relegated to the background. At the same time, the fundamental challenges linked to climate, the environment and social sustainability remain – and the need for structured and sustainable work remains great. AB Linde Maskiner has therefore chosen to stick to its long-term direction.

Even in a more demanding world, our ambition is to conduct consistent and responsible sustainability work. We do not have the resources to be a leader in all areas, but we strive for stability, credibility and continuity. We are convinced that a sustainable transition requires perseverance and the ability to stand firm even when conditions temporarily change.

We officially got certified according to ISO 45001 during the period, which is an important part of our social sustainability work. During the past year, we have also made targeted investments in the company's visibility and future competitiveness. An increased investment in digital marketing has contributed to strengthened brand awareness and increased presence in relevant channels. Through a more uniform profiling at trade fairs and industry events, we have created a clearer and more cohesive image of AB Linde Maskiner as a company, which has had a positive effect both externally and internally.



Furthermore, we follow developments in digitalization and artificial intelligence and evaluate how these technical solutions can be used to streamline work processes and support everyday operations. The adoption will be made with a pragmatic approach, where new technology will contribute to increased quality and efficiency.

In summary, our position is clear: even in a changing and uncertain world, we stand by our responsibility. Through transparency in our voluntary sustainability reporting and self-declaration according to ISO 26000, we report on our work and our impact. Our ambition is to continue to contribute to long-term sustainable development in Bergslagen, and to do this with stability, reflection and consistency over time.

Dan Johansson,
CEO

ABOUT AB LINDE MASKINER

AB Linde Maskiner has been operating on the shores of Lake Lindesjön in beautiful Bergslagen since 1853. For over 100 years, we produced our own products, and since 1980 we have been supplying sheet metal components and assemblies with the highest demands on quality and delivery reliability. For example, more than half of all heavy trucks manufactured in Europe have sheet metal components from AB Linde Maskiner in them. We work with sheet metal from a few millimetres thick up to 25 mm. We automatic presses, laser cutters, hydraulic presses, weld and assemble. In addition, we work according to customer-specific requirements. Our aim is to be an A-supplier according to SAQ5 to all customers and to offer a fast and competent service of high quality. With a focus on sustainable resource management and continuous improvements throughout our organisation, we ensure high-quality results from environmental management in all areas. Through our sustainability plan, sustainability goals and

Governance ensures responsible behaviour for a sustainable economy, skills supply, investments and customer relations. We respect legal principles through measurable goals, standardised working methods, certifications, compliance with legislation, and internal as well as external controls from authorities.

The UN's 10 principles are also central to all our governing documents and we believe that compliance with current legislation ensures international standards of conduct.

We have a communicative approach and value a transparent approach. With clear procedures and policies, we ensure that transparency is maintained towards our stakeholders, whom we are constantly working to respectfully integrate. Ethical conduct is primarily ensured through our employee handbook and code of conduct. This is also an important part of our purchasing policy.

Founded:
1853

Number of employees:
134

Customer offer:
Speed, flexibility, high service

Location:
Lindesberg

Certifications:
ISO 9001, 14001, 45001, 3834-2, IATF 16949

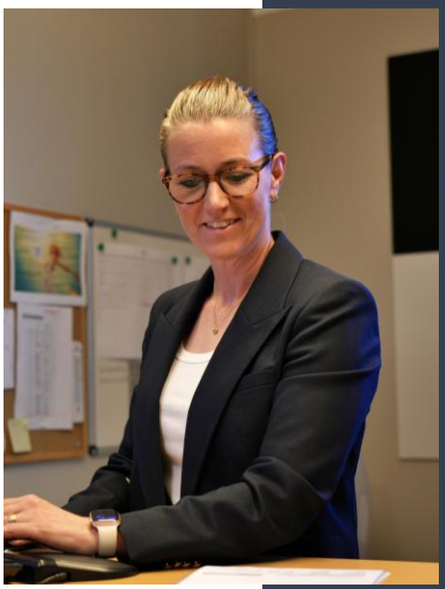
Customers:
Heavy vehicle industry, such as Volvo, Scania, Haldex, JTEKT

Turnover:
240 MSEK

Product:
Hot- and cold-rolled sheet, stainless, brass, aluminium, copper, high strength

Sheet metal consumption:
~8000 tons per year
Residual scrap is recycled to 100%

HIGHLIGHTS 2025/2026



SKILLS PROVISION

We have continued our work on skills provision, where the re-establishment of the industrial technology education within Teknikcollege in Lindesberg is a key milestone. The education will start in the autumn of 2026 and be run in collaboration with the municipality, educational actors and the business community.

In addition, we have conducted training and lectures at several upper secondary schools in Örebro, with a focus on standardized working methods with 5S and approaches according to our Code of Conduct. The number of study visits and interns has also increased to an average of 2–3 per month. In line with this, we have developed a more structured way of working to enable more internships.



COMMUNITY INVOLVEMENT

As part of our social responsibility, we have participated in initiatives to strengthen the local business climate, with planned activities for the next three years. In addition, we are proud that AB Linde Maskiner was awarded with Lindehjärtat's prize 2026, in recognition of our work to promote inclusion and create opportunities for people who are further away from the regular labour market.

EMPLOYEES & WORK ENVIRONMENT

We have begun the implementation of an updated set of business values, where training of managers was the first step in a gradual anchoring in the organisation.

To further strengthen the work environment, we have invested in a robot cell that reduces strain risks. We have also carried out safety training and started an update of our systematic fire protection work.



CLIMATE, PRODUCTION & DEVELOPMENT

We continue to reduce our climate impact through energy and resource efficiency in production, including through upgrades of existing equipment and improvements to our premises.

Through an in-depth collaboration with our suppliers, we have created the conditions for starting to use electric trucks and thus reduce the climate impact of transport. During the year, we also completed our analysis of the climate footprint per product.

The global situation in 2025 resulted in a more challenging autumn for us, but through proactive work, we see in early 2026 that the trend has reversed, with growth of about 10 percent.

OUR NEW VALUES



During the period, we have developed our core values and how we work with them in everyday life. This refers to day-to-day management, how we introduce new employees, how we lead the work and give feedback to each other, how we conduct performance appraisals and follow-ups, and finally improvement work and safety culture. This will provide increased clarity and structure for both managers and employees, as well as strengthen our solidarity.

In 2026, we have started to conduct core values workshops to anchor the work more deeply. During the remaining quarters, line managers will continue to anchor their departmental conversations and routines. Towards the end of the year, we will conduct a pulse survey and evaluate the work.



OUR SUSTAINABILITY WORK

OUR STAKEHOLDERS

AB Linde Maskiner's value creation and development takes place in close collaboration with our stakeholders. Every year, management conducts analyses to identify and prioritise stakeholders and understand their needs and expectations. These insights are collected through dialogues, reconciliations, meetings, digital channels, surveys and customer requirements. Our website and sustainability report also serve as platforms for transparency and insight. Listening to our stakeholders and strengthening the dialogue is crucial for us to be able to work more systematically with sustainability issues, prioritise the right initiatives and plan for the long term. This helps to identify key focus areas and the aspects that are essential for our continuous development in sustainability.

We do not prioritise individual stakeholder groups, but strive to meet each group's needs as far as possible. Any complaints are handled directly within each department via managers and coordinators, and we also offer an external whistleblower system for further security and transparency. All complaints are followed up and used as part of our continuous improvement work.



Suppliers

Our supply chain is based on Swedish steel suppliers with European subcontractors. Processing takes place in our factory in Lindesberg with the support of Swedish surface finishers. We require suppliers to comply with the UN's 10 principles, contribute to the 17 global goals and have an environmental management system in accordance with ISO 14001 or equivalent standards. Sustainability issues are becoming increasingly focused in the supply chain, with more suppliers offering environmentally friendly alternatives. During the year, we strengthened our collaboration with one of our largest suppliers, to include electric trucks in our transports.



Customers

Our customers are primarily in the automotive industry and have a global presence. Sustainability is important to many of our customers, and we are continuously working to meet their requirements in line with our strategy. Areas in demand include certifications in management systems, a good working environment, secure supply chains and more data on the products' climate footprint.



Employees & owners

Our employees are one of the company's most valuable assets. For them, issues such as the work environment, health, safety and well-being are crucial – as well as ensuring that the company is profitable, stable and secure over time. The owners share these values and strive to ensure that the company's value develops in the long term. We care about everyone's equal value and work actively to create an inclusive, safe and equal workplace.



Partners

We develop our sustainability work in collaboration with Almi, Teknikcollege, Lindesteget, Lindesberg Municipality as well as control authorities and other stakeholders. During the period, we have also sponsored Young Business Activities and contributed as jury members in competitions.



Legal entities & the immediate area

Municipalities, authorities and the legal system are important stakeholders, as laws and environmental requirements affect our processes. The UN's global goals and international laws also guide our sustainability strategy. Since our production is located close to residential areas and public places, we work actively to minimize noise and protect the well-being of the local area.

VALUE CHAIN

Our raw material comes mainly from Swedish steel mills, which in turn place similar demands on their subcontractors in Europe and Asia. Despite our initiatives, visibility further down the value chain remains a challenge.

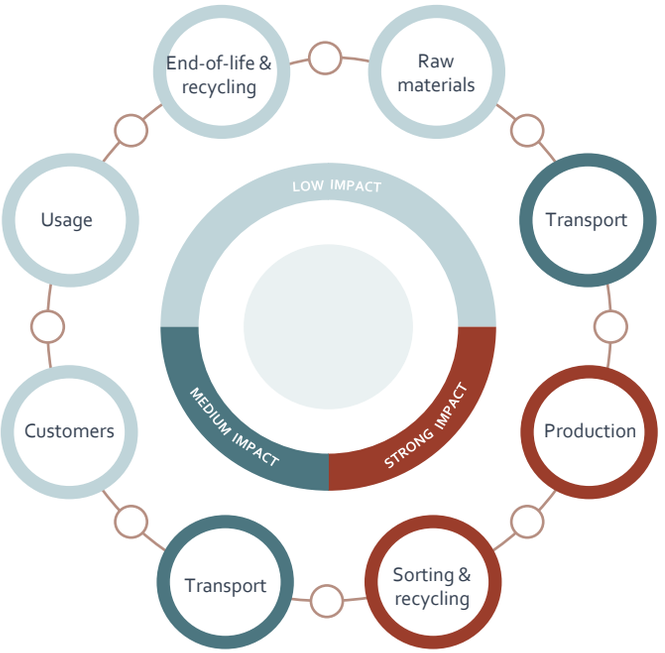
Transport has a significant climate impact and requires collaboration with suppliers and customers to minimise emissions. Since we do not control all transports, we prioritise regular dialogue and internal efficiency improvements to drive improvements. During the period, we have strengthened the dialogue and collaboration with our suppliers to reduce the climate footprint of transports. Together, we have started to incorporate electric trucks in our logistics and transport flows. We are also working to understand and reduce the impact of our products and have during the period mapped the climate footprint per product.

Our production has an impact on people and the environment, and we continuously invest in improved premises, protective equipment, efficient machinery and safety training. Recycling and reuse of scrap and waste is a natural part of our work.

After the sheet metal has been processed in our production, the products are sent to Swedish surface finishers. To reduce transport distances and climate impact, we collaborate with surface finishers who are geographically close to our operations. Transports to and from our facility are optimized by also grouping other companies' products, which contributes to more resource-efficient logistics. When the surface treatment is complete, the products are delivered to our customers.

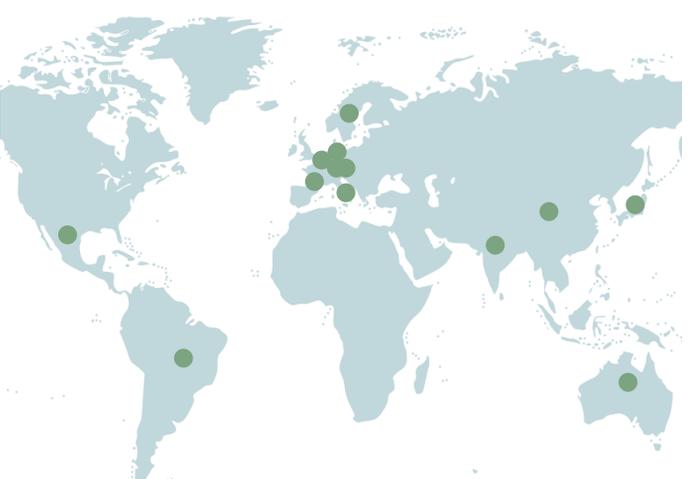
Customer requirements and purchasing specifications are important for us to be able to drive more sustainable production and create positive change for both the climate and the industry. Our customers are located all over the world, with the majority operating in the automotive industry.

Although we have limited direct impact, we see an opportunity to contribute to a more circular and sustainable value chain through increased information, knowledge exchange and collaboration. Only together can we create a more responsible future. Therefore, we have added information about carbonreduced steel to our quotes and can offer a report on the carbon footprint of our products for more informed decisions.





Linde Maskiner Surface Finisher Suppliers



Customers

MATERIAL SUSTAINABILITY ISSUES

MATERIALITY ANALYSIS

In 2023, a more systematic sustainability work began, where we chose to base our work on ISO26000 and the UN's 17 global goals for sustainable development (SDGs). In addition, 6 of the UN's 17 SDGs were selected and 8 sub-areas from the ISO26000 standard. Standards are globally accepted solutions that provide support and create opportunities for organisations to contribute to sustainable development. The impact on society and the environment from our decisions and activities will be presented more transparently with the help of the standard.

The materiality analysis is to be evaluated annually and forms the basis for our strategy, activities and goals. During the process, we integrated economic, social, and environmental perspectives, with the greatest focus on the areas where we have an actual or potential impact, significant risks or opportunities for our business, and which are most important to our stakeholders. The most important areas for us and our stakeholders were then compiled, where we have the greatest opportunity to avoid negative impact and instead contribute with positive impact.

Finally, we linked the analysis to specific areas from ISO26000, which support our organization in uniformly describing and working with the SDGs. The initiative to participate in social responsibility and to work according to ISO26000 provides valuable and practical guidance that we voluntarily call for.



SS-EN ISO 26000:2021 | SIS TS 2 Questions 10, 46

OUR MATERIAL ISO-26000 SUB-AREAS & UN SDGs

HUMAN RIGHTS

6.3.7 *Discrimination and vulnerable groups*

We want to actively promote inclusion and equality in our industry. Discrimination can have a negative impact on well-being, workforce and business results. The risk of discrimination is low, but the issue is still central as we have a great deal of influence and can take measures to counteract it. Women are particularly highlighted as a vulnerable group and therefore become a focus area. By promoting gender equality, we can increase job satisfaction, strengthen engagement, improve decision-making and strengthen our employer brand. We also emphasise this in our supply chain through our Code of Conduct and Ethics Policy. We therefore link our work to global goals that promote gender equality and women's full participation in leadership. Our goal is to ensure equal opportunities between men and women by, among other things, working for an equal proportion of women in key positions. Further career and development opportunities must also be encouraged and made visible to women.



5.5 ENSURE FULL PARTICIPATION IN LEADERSHIP & DECISION-MAKING

WORKING CONDITIONS

6.4.6 Working environment

Occupational injuries occur in our industry, which makes it particularly important that our employees thrive, work safely and can stay in the profession for a long time. Work-related injuries can lead to permanent damage, affect the industry's reputation, future skills supply and our productivity. Therefore, we prioritise a safe working environment with safe conditions, training, protective equipment, good ergonomics and investments in modern equipment. We also require our suppliers to maintain a good working environment throughout the value chain. Our work is linked to the global goal of health and well-being, with a focus on preventing and treating drug abuse. Through this, we want to contribute to a safe workplace and also to a healthier society where well-being and quality of life are promoted – both during and after working life. Our global goal is to minimise drug-related problems through rehabilitation efforts, follow-up and random testing. In addition, we educate staff about drugs and abuse to raise awareness and prevent use.



3.5 PREVENT & TREAT SUBSTANCE ABUSE

ENVIRONMENT

6.5.4 Sustainable resource management and 6.5.5 Climate change mitigation and adaptation

Sustainable resource use and adaptation to climate change are crucial as our processes require energy and purchased materials have a major climate impact. Negligent management of energy and raw materials, both at our premises and in our value chain, can lead to negative effects on society and nature. To reduce risks, we work with our Code of Conduct and seek collaborations that promote responsibility. At the same time, we see opportunities in reduced costs, more efficient processes and lower environmental impact. We focus particularly on our own resource management and emissions, for example through electricity consumption, transport and recycling. Therefore, it is central for us to reduce both direct and indirect carbon dioxide emissions as well as our total energy use.

To follow our development, we measure key figures relating to transport and energy consumption, among other things. In addition, we have carried out basic training for all staff in sustainability. We only use fossil-free energy sources and encourage employees to choose more sustainable transport to and from work. Moreover, we have developed carbon footprints per article through our collaboration with students from KTH, whilst investments in fossil-free steel continue to be investigated. Our work is linked to global goals that promote sustainable energy, modernization of industry, improved infrastructure and increased knowledge among staff.



7.2 INCREASE GLOBAL PERCENTAGE OF RENEWABLE ENERGY



9.4 UPGRADE ALL INDUSTRIES & INFRASTRUCTURES FOR SUSTAINABILITY



13.3 BUILD KNOWLEDGE & CAPACITY TO MEET CLIMATE CHANGE

GOOD BUSINESS PRACTICES

6.6.6 Promoting CSR in the value chain

It is important for us to counteract potential risks in the value chain, such as human rights violations, child and forced labour, drug abuse, discrimination and environmental degradation. To avoid negative societal impact, we set requirements for our suppliers through our Code of Conduct and choose collaborations based on sustainability standards.

Although our size today limits the ability to review suppliers ourselves or support smaller businesses, we see the potential to contribute to a more sustainable value chain through clear requirements, future supplier assessments and increased collaboration. We see the opportunity to influence our value chain through goals for the prevention of drug abuse, gender equality for women, and sustainable energy consumption.



3.5 PREVENT & TREAT SUBSTANCE ABUSE

5.5 ENSURE FULL PARTICIPATION IN LEADERSHIP & DECISION-MAKING

7.2 INCREASE GLOBAL PERCENTAGE OF RENEWABLE ENERGY

CONSUMER AFFAIRS

6.7.9 Sustainable consumption

Since our purchased materials affect the climate, we want to increase customer understanding and promote more sustainable choices. By integrating sustainability management into the sales process and integrating climate data as a routine into our communication, we want to promote more conscious choices. Therefore, we have started to include the carbon footprint of the products in our quotes. If the demand for materials with lower carbon emissions does not increase, it will be difficult to independently reduce the climate impact of the products due to high costs and limited resources.

We see with this sub-area the opportunity to make the impact visible, contribute to more efficient use of resources and more sustainable production, linked to goal 8 and sub-goal 8.4 on sustainable consumption and production.



8.4 IMPROVING RESOURCE EFFICIENCY IN CONSUMPTION & PRODUCTION

COMMUNITY ENGAGEMENT & DEVELOPMENT

6.8.3 Local community engagement and 6.8.8 Health

We have chosen to focus on local community engagement and health because we have a strong local presence and great opportunities to influence. By engaging in education, schools, youth projects, efforts against drug abuse and collaborations with NGOs, we want to contribute to a better society and increased well-being. By taking responsibility, we as a company can contribute to strengthening and attracting the workforce of the future, developing the local community and promoting sustainable growth in the municipality. During 2025-2026, we have continued to invest in our production, strengthened the dialogue with our freight companies to find a more efficient and climate-friendly way forward, and continued our collaboration with the municipality and schools to promote both skills development and the industry's long-term sustainability. We link all sustainability goals to this area to contribute to a prosperous, equal and climate-conscious society while supporting the next generation into working life.



3.5 PREVENT & TREAT DRUG ABUSE



5.5 ENSURE FULL PARTICIPATION OF WOMEN IN LEADERSHIP AND DECISION-MAKING



7.2 INCREASING THE SHARE OF RENEWABLE ENERGY IN THE WORLD



8.6 PROMOTE YOUTH EMPLOYMENT, EDUCATION & TRAINING



9.4 UPGRADE ALL INDUSTRIES & INFRASTRUCTURES FOR SUSTAINABILITY



13.3 BUILD KNOWLEDGE & CAPACITY TO MEET CLIMATE CHANGE

POSITION ON THE GLOBAL GOALS

The work on the global goals begins with our business plan, where we determine the direction of sustainability work at an overall level. It is the management that develops AB Linde Maskiner's business plan once a year and thus coordinates the global goals for sustainable development in the business. The management has ongoing capacity planning in all areas of the company, to ensure that the necessary resources are available to conduct sustainability work. The goals are reflected in our governing documents, such as our business plan, ethics and environmental policy, code of conduct, and employee handbook. This is to align the company's values and maximize the contribution to sustainable development.

The results from working with the goals during 2025-2026 are continued good productivity, stronger stakeholder dialogue, more efforts for social sustainability and collaboration with the municipality. We have implemented several measures in each area from the previous period, including taking on more interns, training staff and continuing the work to understand and reduce the impact of our products.

No major reprioritisation has been made during the period, but some targets have been updated as our sustainability work has developed and results achieved. The goal of regular follow-up of employees' travel to and from work has been replaced by a continued focus on encouraging sustainable and healthy transport alternatives. At the same time, new targets have been introduced to further reduce the environmental impact of the business, including increased use of electric trucks for material transport, reduced use of plastic in packaging and packaging, and strengthened collaboration in the value chain to contribute to reduced emissions.

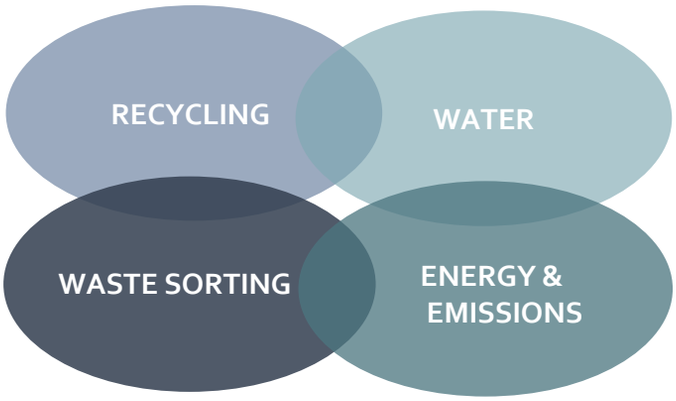
SUMMARY OF OUR MATERIAL AREAS

	Objectives	Activity during the year	Planned action (12 months)
Environment **SIS TS/2:** **6.5.4 & 6.5.5**	• Increase share of materials via electric truck, >30% • Reduce extra transports • Reduce electricity consumption • Minimize the use of plastic in packaging	• Repair & reuse of older machines • Finished carbon footprint report by item • Alternatives to plastic packaging • Training in scrap handling for affected employees	• Extend the life of more hydraulic presses • Review packaging return systems • Continued follow-up of environment-related key figures in energy, transport and resource use
Social **SIS TS/2:** **6.3.7, 6.4.6, 6.8.3, & 6.8.8**	• Minimize drug problems • Equal opportunities for men & women • Zero vision for work-related injuries • Contribute to Lindesberg's business climate & skills development	• Received more interns & summer workers • Supported technology college & Bergslagens IF • New system for drug tests • ISO 45001 Certification • Initiatives to avoid musculoskeletal disorders • New values & related education	• Continuing initiatives for trainees, schools & voluntary organisations • Support the municipality & the labour market unit with internships & job training
Governance **SIS TS/2:** **6.6.6, 6.7. 9**	• Increase sales of carbon reduced products • Expand dialogue & collaboration in the value chain to reduce emissions	• Highlight sustainability in conversations with customers • Strengthened communication regarding carbon reduced products	• Develop follow-up of supplier assessments

OUR ENVIRONMENTAL WORK

Linked to our core business, the focus of our environmental work is on reducing our impact and increasing resource efficiency. For this, we have selected four main areas: recycling, source separation, energy consumption and emissions, and water protection.

During the period 2025-2026, investments and improvement measures have been implemented with the aim of strengthening operational reliability, streamlining production and contributing to more energy-efficient operations. We continue to measure energy consumption, waste management, scrap and extra transports. This is followed up at management team meetings on a monthly basis.



RECYCLING

We are proud of how much material from production we recycle. By recycling the material, we reduce the need for new production and thereby reduce our carbon footprint. In addition, we want to promote a circular economy by reducing waste and maximizing the use of existing resources.

WASTE SORTING

We prioritize source sorting as an important part of our sustainability work. By actively sorting our waste, materials can be recycled and reduce the amount of waste that ends up in landfill. We work to inform and educate our staff to ensure correct and efficient source sorting at all levels of our operations.

ENERGY CONSUMPTION & EMISSIONS

Reducing energy consumption is an important part of our sustainability work. We conduct regular energy evaluations and run several initiatives to increase efficiency. Through investments in modern, energy-efficient machines and processes, we are continuously working to reduce our energy consumption. Our transports are also a priority, where we focus on optimising and reducing them to reduce carbon dioxide emissions.

WATER PROTECTION

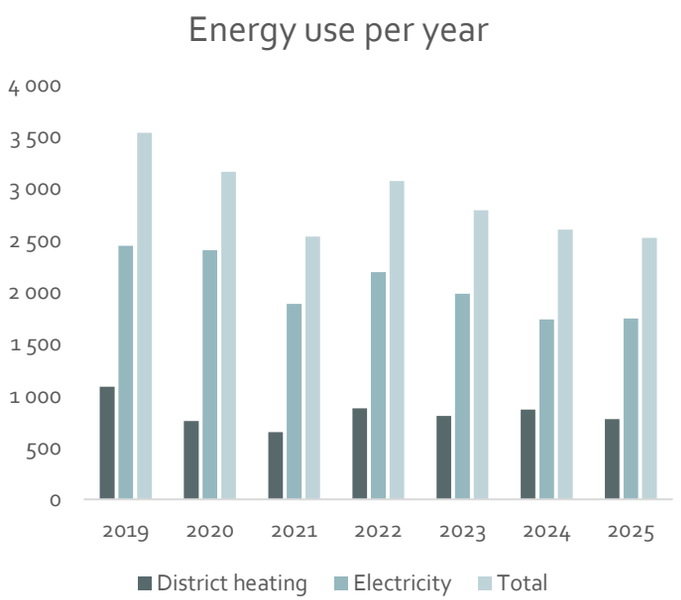
We safeguard our water resources and work to protect them from pollution and damage. Through measures to minimize pollutant emissions and the responsible management of chemicals and waste, we seek to preserve and protect water quality. We also work with local authorities and stakeholders to promote sustainable water use practices and contribute to a healthier environment.

CARBON EMISSIONS

During the period, the cost of extra transports exceeded the business's target. The extra transports have mainly been linked to replanning, urgent delivery needs, production-related disruptions and interruptions in our major suppliers' material flows.

To reduce the need for extra transports, we will continue to develop the planning of production and logistics. The focus is also on reducing scrap and external adjustments to improve resource efficiency, as well as following up on the business's environment-related key figures in energy, transport and resource use.

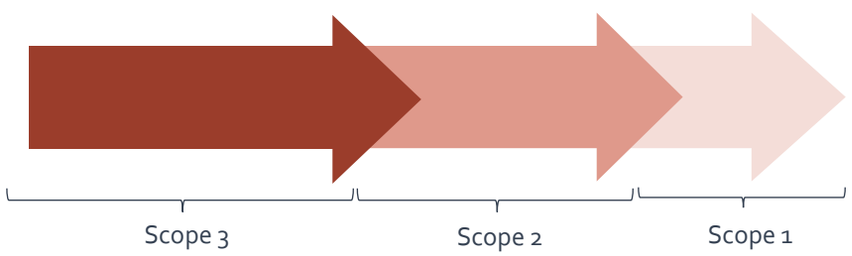




ENERGY CONSUMPTION

Our electricity comes from fossil-free sources and our district heating consists of 99 percent recycled and renewable energy. In recent years, we have worked systematically to reduce our energy use. Among the measures implemented are investment in a new laser machine, modernization of older machines, gradual transition to LED lighting, motion monitors in the warehouse, and improved insulation in our office spaces. Work on energy efficiency will continue in the coming years. Prioritized measures include continued transition to LED lighting, energy efficiency in production and leak detection in the compressed air system to identify and fix air leaks that can contribute to unnecessary energy use.

During 2025-2026, we have continued to develop our climate work and will evaluate when a complete climate calculation of the business can be carried out, to give us better conditions to make informed decisions, identify areas for improvement and support our customers in their own sustainability work. Our direct emissions are limited, while the largest climate impact occurs in the value chain, mainly through the production of steel, surface treatment and transport. To reduce this impact, we focus on increasing collaboration with suppliers and customers to promote the transition to more sustainable materials and transport solutions.



Scope 3 corresponds to indirect emissions as a result of the business's activities, such as transport, extraction of raw materials, and activities in the value chain. Scope 2 refers to indirect emissions from purchased energy such as district heating and electricity. Scope 1 concerns direct emissions from the business, such as own production, emissions from the manufacturing process and owned vehicles.

SS-EN ISO 26000:2021 | SIS TS 2 Question 38

ENERGY EFFICIENCY

During 2025-2026, we have completed our participation in the transition project for small and medium-sized enterprises, with Almi as the project owner and the EU as co-financier. The project has provided valuable support in our work with energy efficiency and long-term business development.

During the period, we have continued to implement measures to reduce energy consumption, including through a continued transition to LED lighting and adaptations of machines for higher energy efficiency. An energy review carried out together with the Energy Office in Region Örebro County has also contributed important insights for the continued work. We also see potential in future investments in ventilation and heating systems, where further energy efficiency improvements can be achieved. However, these measures are deemed to require more extensive investments and are therefore evaluated on an ongoing basis.

CONSUMPTION & RECYCLING

AB Linde Maskiner has always worked to make the most of the scrap we leave behind in production. Our material consumption amounted to about 8000 tons in 2025-2026. The scrap that is left over we sell on and 100% of all our scrap is recycled. We have long worked together with a global recycling company to recover or extract energy from our waste. This benefits both us and the environment.

During 2025-2026, we have continued to develop our waste management by increasing the number of fractions for sorting and recycling, both in production and offices. Particular focus has been placed on a more accurate sorting of plastic from production to increase material recycling. We have also had an active dialogue with our suppliers to reduce the amount of plastic in deliveries and encouraged the use of alternative packaging solutions.

WASTE

We manage our waste through clear processes, risk management, and cooperation with suppliers. Together with one of our suppliers, we have removed plastic packaging around our material rolls. The process-oil during production is an important area that we are working to minimize, to counteract unnecessary consumption. Management of oil waste is also essential in order not to harm the environment and protect the working environment. Here, our production engineering department leads improvement work to minimize our oil consumption.



SOCIAL RESPONSIBILITY

SKILLS DEVELOPMENT

We offer our employees development opportunities through skills training and new career opportunities. To strengthen the systematic work on skills supply, we have developed a new competence matrix for white-collar employees during the year. The matrix provides a clearer structure for identifying skills gaps, planning future development efforts and ensuring that the right skills are in the right place. The initiative has been positively received within the organisation.

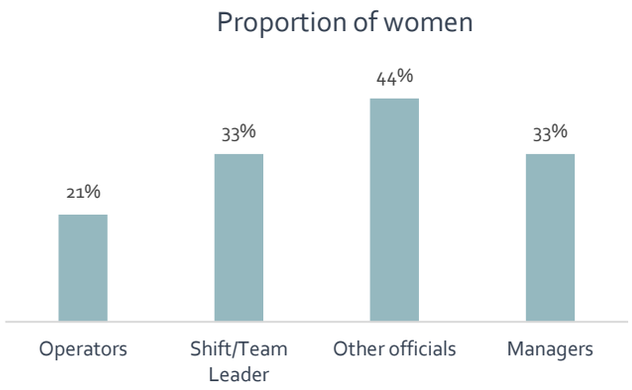
During the period, we have also continued to invest in leadership and the work environment. The majority of our managers have completed the Better Work Environment (BAM) training, with the aim that all managers should be trained. This will contribute to our work for the physical and psychosocial work environment as well as systematic work environment management.

To create a safe and inclusive start for new employees, a structured introductory training was introduced in 2026 that includes, among other things, values, work environment, safety, quality and expectations for employeeship. This contributes to a faster introduction and strengthens the sense of participation in the organization.

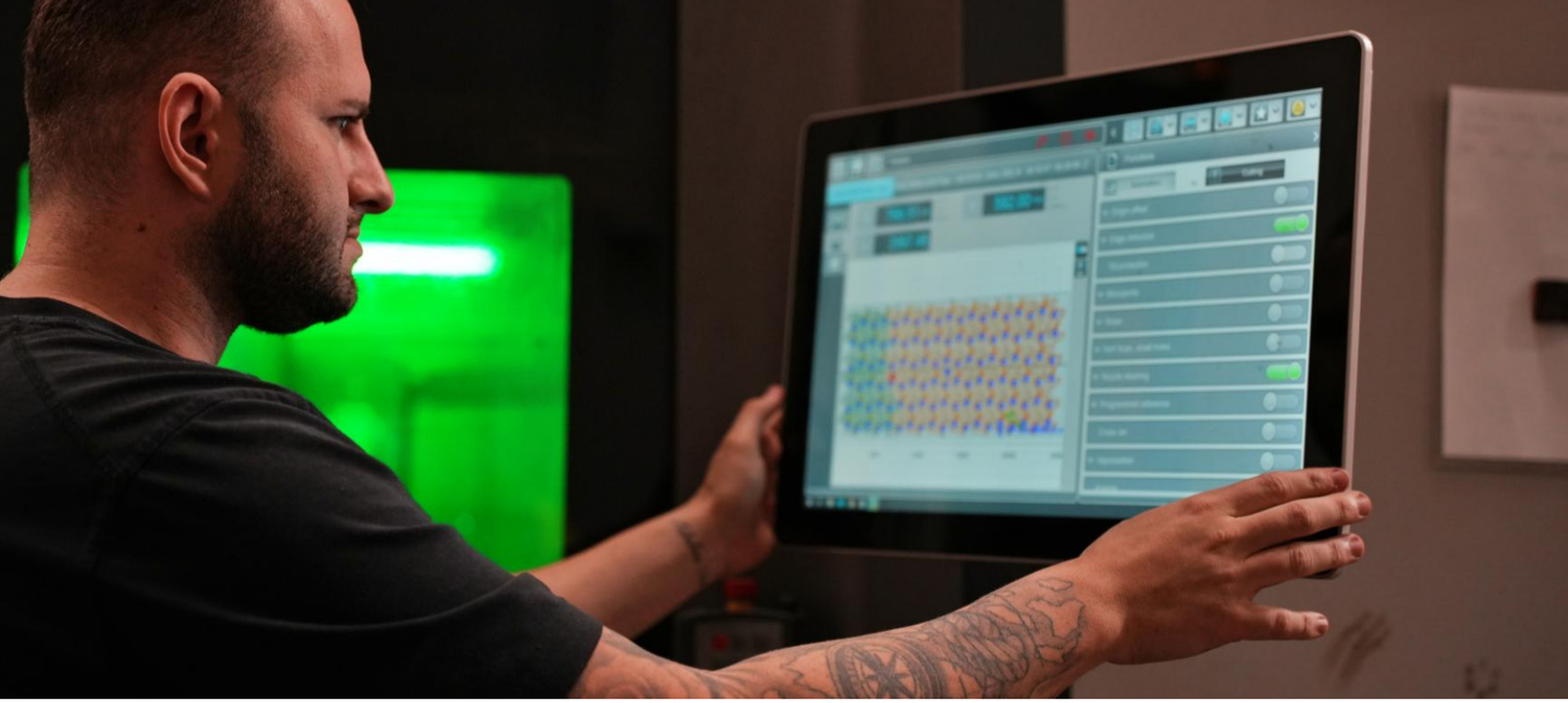
GENDER EQUALITY

At AB Linde Maskiner we currently have 134 employees, of which about 25 percent are women. We are working long-term for a more equal and inclusive workplace and have continued to strengthen female representation in traditionally male-dominated parts of the business during the year. Among other things, we have welcomed a female operator in the automatic press hall. To further promote an inclusive work environment, we also offer menstrual protection in our toilets.

We protect diversity and equal opportunities and do not accept any form of discrimination.







HEALTH

AB Linde Maskiner strives to create a healthy work-life balance for all employees. We work to limit overtime and offer, among other things, wellness allowances and benefit bikes. Our routine for managing and following up on sick leave continues to show a positive development over the past three years as a result of systematic work environment management. In 2025, short-term sick leave was within the set target level, while the level was slightly higher in the spring of 2026. Total sick leave was generally at a stable level during the period. We continuously monitor developments through key figures for the work environment and sick leave, which are reported and followed up on a monthly basis.

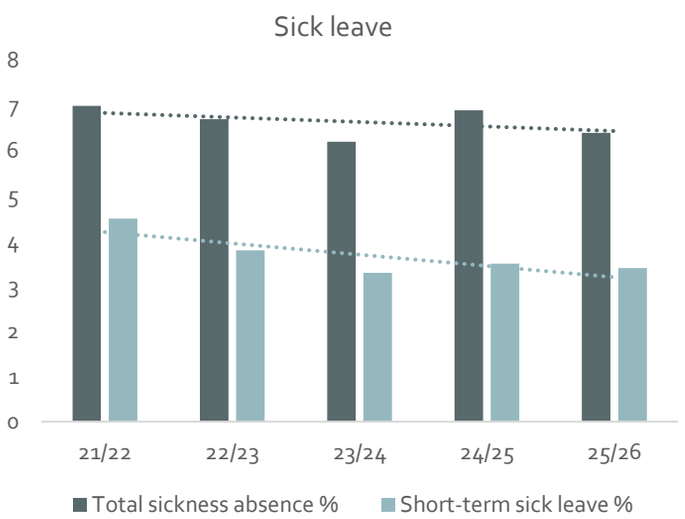
SAFETY

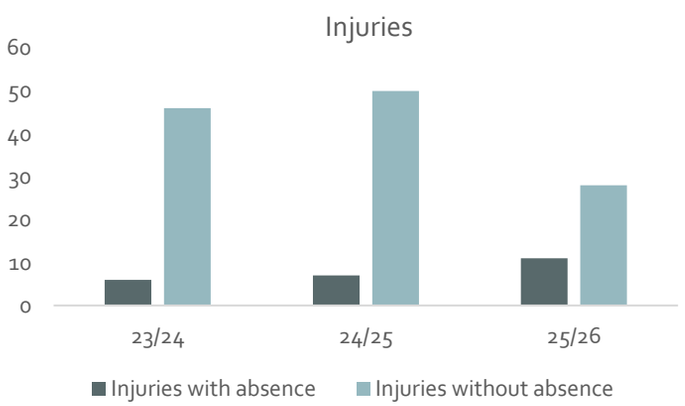
AB Linde Maskiner cares about the well-being of its employees and works continuously to strengthen the work environment and safety in the business. We carry out regular risk analyses, follow up on safety-related key figures and hold regular work environment and safety committee meetings to ensure systematic improvement work.

During the period 2025-2026, we completed the certification according to ISO 45001. The certification audit was carried out with a positive result and confirms that our work environment management meets the requirements of the standard.

We have also completed a comprehensive review of the company's fire protection, including updates to signage, procedures, equipment and handling in the event of fire incidents. This has resulted in a more modern and systematic fire protection work.

During the period, we have further developed the follow-up of work environment-related incidents. The number of serious accidents has decreased, while the reporting of minor injuries has increased as a result of more extensive follow-up. The improved data collection provides a stronger basis for preventive measures and more proactive work environment management.





COMMITMENT TO AN INCLUSIVE SOCIETY

It has always been important for us to protect the people in our surroundings and offer opportunities for work. Cooperation with various actors – such as the municipality, the business community and schools – strengthens our development and creates social value. We want to be a supportive player in society and leave behind a company that the city's residents can be proud of.

During 2025–2026, we have continued our involvement in several projects that contribute to a more inclusive society. Among other things, we have been involved in Teknikcollege in Lindesberg and the work to restart the industrial technology education at Lindesberg's upper secondary school, with education starting in the autumn of 2026. It is an important investment to strengthen the local skills supply and increase young people's interest in industry. AB Linde Maskiner has also continued its long-term collaboration with Bergslagens IF, with a focus on integration and participation. Through the association's activities, children, young people and new arrivals have the opportunity for an active and meaningful leisure time – something that strengthens the community and social cohesion.

IMPROVED BUSINESS CLIMATE

For a long time, Lindesberg has placed far down in national comparisons of the business climate. Together with a number of other entrepreneurs, we have therefore formed a group that works for concrete improvements.

After a close dialogue and several meetings with the municipal management and local politicians, we have agreed on a comprehensive three-year improvement programme. The goal is not only to create better conditions for the local business community, but also to make the entire municipality of Lindesberg more attractive to companies, residents and visitors.





WINNER OF LINDEHJÄRTAT 2026

We are very proud and happy to have been named the winner of Lindehjärtat 2026. Lindehjärtat is a new business award, awarded by Lindesberg municipality's labour market unit. The award recognises businesses that contribute to increased societal benefit and inclusion. For us, the award is a valuable acknowledgement that our work makes a difference and how commitment and courage can create new opportunities for people.

The nomination highlighted the following, among other things:

"Through an inclusive way of working, good guidance and close dialogue with the municipality, they meet the different needs of individuals with sensitivity and a focus on solutions. They have opened their business to those outside the labor market and in a safe and supportive environment given people the power to grow."

The award strengthens our continued commitment and inspires us to continue to translate ambitions into concrete action. Together, we can contribute to a more socially sustainable and inclusive society.

GOVERNANCE

GOVERNANCE, AUDITING & RESPONSIBILITY

Operational management takes place through the management's strategic work. This consists of annual targets that are followed up through daily meetings with department heads and coordinators and through monthly management meetings. The strategic work and implemented improvements are continuously analysed and documented in governing documents. Follow-up is then carried out through the company's metrics.

Our performance management includes both formal and informal control mechanisms. Metrics are used for energy consumption, recycling, occupational injuries, as well as cost and number of additional transports. During 2025–2026, more metrics for our sustainability goals have been established, which will be measured in line with the existing management system to facilitate follow-up of improvements.

Informal control mechanisms are also common, as we are a smaller organisation. The advantage of our size is effective dialogues, high flexibility and short decision-making paths. AB Linde Maskiner also invests in training and initiatives that motivate employees to integrate sustainability into their values. In addition, there are clear policy documents for both staff and suppliers, as well as a business plan that will integrate sustainability into the company's routines and processes. The overall responsibility for sustainability management and goal setting based on the global goals lies with AB Linde Maskiner's management and CEO Dan Johansson. HR and Environment Manager Mattias Österberg also has an explicit responsibility. Individual sub-goals are handled by the respective process owners. The work is conducted cross-functionally between the departments, as individual issues often affect several parts of the business.

CERTIFICATIONS & CONTROL SYSTEMS

In order to work in a structured way with sustainability and quality, we have chosen to use control systems based on ISO9001, ISO14001, ISO26000, ISO45001, ISO3834-2, SAQ5, and IATF16949. Internal audits of our systems and processes are carried out on an ongoing basis, and external audits are also carried out by Bureau Veritas. No deviations have been found during the audits. Certifications form an important basis and provide guidance in our systematic work with quality and the environment.



RISK MANAGEMENT

We conduct annual risk and opportunity analyses in all management forums. By only working with established Swedish suppliers, we minimize risks linked to the supply chain, including corruption and human rights violations. All suppliers, both new and existing, must read and sign our Code of Conduct, which sets requirements for work in accordance with the UN's global goals, environmental certification according to ISO 14001 or equivalent, quality management according to IATF 16949 for the automotive industry and compliance with the UN's 10 principles.

CRISIS MANAGEMENT & PREPAREDNESS

AB Linde Maskiner has a crisis management routine and a designated crisis group that includes sustainability-related emergencies. We conduct annual crisis drills to ensure preparedness in areas such as material supply, machinery, fires, processes, personnel, natural disasters, environmental degradation and pandemics. Each crisis has a customized action plan with responsible contact persons internally or externally. In the event of an incident, the crisis team is convened to implement established procedures. If no routine has been developed, the group decides on the necessary measures and information management. Affected employees are offered support and, if necessary, support is also provided to relatives. Managers receive the necessary information to lead their team through the crisis. After the management, the effort is evaluated to strengthen preventive work.

SS-EN ISO 26000:2021 | SIS TS 2 Questions 11, 13, 15, 16, 17, 19, 20, 25, 33, 37, 38, 42, 43, 48

WHISTLEBLOWER POLICY

AB Linde Maskiner has established a whistleblower channel to promote a good working climate and encourage the reporting of irregularities such as crimes, unethical behaviour or corruption. The channel allows the reporting of complaints and events that have occurred, are ongoing or are at risk of occurring, including accidents or abuse of power. Anonymity is possible, and Swedish law prohibits investigating the identity of the whistleblower. This legislation aims to protect the whistleblower from retaliation. By using the channel, protection is guaranteed by law and no personal data is stored about the person who chooses to remain anonymous, thanks to cooperation with Whistlesecure.

ENVIRONMENTAL POLICY

Our environmental policy emphasizes the importance of preventing pollution via waste, noise, energy, chemicals, air, soil, transport and water, as well as contributing to continuous improvement of the environment both internally and externally. The ambition is to create circular solutions instead of landfill, in order to minimize the use of natural resources. It is also important for us to choose suppliers with similar ambitions. To comply with our environmental policy, we map our impact and comply with applicable laws and requirements. We also identify and implement preventive measures in existing and new processes where we strive to minimize the occurrence of environmentally impactful emissions and residues.

WORKING METHODS FOR ORGANIZATION & PRODUCTIVITY

AB Linde Maskiner follows 5S as a method for keeping the workplace well organized and for optimizing productivity. The method originated in Japan with an emphasis on creating order and efficiency by sorting out the unnecessary, organizing the workplace, keeping it clean, introducing clear routines and building a culture of continuous improvement. It can be compared to Lean production, which is still a popular way of working today to optimize resources and efficiency without reducing added value. The method goes well with our commitment to sustainability because we want to protect nature's resources while developing and maintaining our competitiveness.



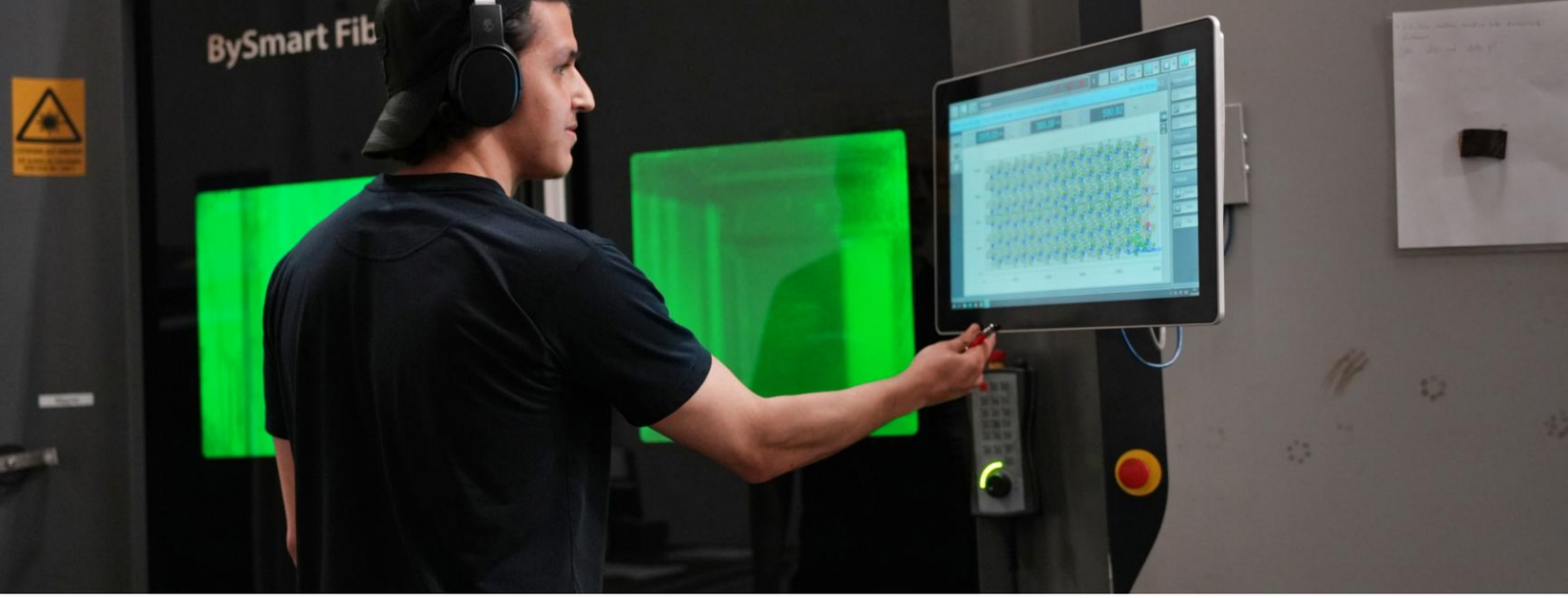
RISK ANALYSIS

The risk analysis is based on the business we conduct, our geographical location and the key resources we depend on. Initially, we have analysed potential risks and opportunities based on our global goals, which are described in the table below. We have then assessed their likelihood of affecting our business, and evaluated the extent and effect of the consequences on our financial position if they were to materialise. Finally, the level has been compiled for each risk and opportunity.

EXTERNAL SUSTAINABILITY RISKS & OPPORTUNITIES

Type	Description	Probability	Effect	Level
Risk	Drug use and crime in our local community can pose risks to our operations through workplace accidents, sick leave, quality risks and lack of productivity.	2	2	Medium
Opportunity	By promoting gender equality and equal opportunities, we attract and retain the right skills. Investing in our people creates value for both the company and our stakeholders.	2	2	Medium
Risk	The volatility of energy prices poses a risk to our profitability in the event of price increases. At the same time, the availability of electricity is stable, with a high share of renewable energy, which helps to limit the long-term risk.	2	2	Medium
Risk	There is a risk of incidents relating to human rights, child labour or forced labour further down the supply chain. Unethical financial transactions in the supplychain or among employees can affect our integrity and reputation.	1	2	Low
Opportunity	Good collaboration with schools helps to ensure the future supply of skills, which creates positive effects for both the labour market and our long-term profitability. It also strengthens our opportunities to attract the next generation of employees.	2	3	High
Risk	If we do not continuously develop our processes, machines and products in a more sustainable direction, we risk losing customers, suffering from increased costs and lower efficiency. In addition, uncertain market signals can create imbalances in the supply chain, which can lead to shortages, production stoppages and rising prices.	3	3	High
Risk	Our industry and operations contribute to significant greenhouse gas emissions globally, which can lead to increased costs through, for example, carbon taxes, stricter regulations, requirements for climate adaptation of properties and impact on the entire value chain.	1	3	Low

SS-EN ISO 26000:2021 | SIS TS 2 Question 19
Scale probability & effect: 1 = low (limited impact), 2 = medium (noticeable impact), 3 = high (significant impact). Level (ProbabilityxEffect): 1-3 = low, 4-6 = medium, 7-10 = high.



INTERNAL RISKS

The table below is a simplified description of potential internal business-critical risk areas and measures, and has been developed based on the degree of consequences they may entail and the likelihood that they may occur. The risk analysis is based on the Failure Modes and Effects Analysis (FMEA).

Level	Risk	Effect	Management
		Human Resources & Human Rights	
High	Personal injuries and sick leave	Injuries as a result of wear and tear or cuts from heavy jobs and sharp articles. Lack of staff as a result of injury, illness, or sick leave	Action plan, risk analysis per workstation, conversations, training, ergonomics review, protective equipment, dialogue with manufacturers and production technology, occupational health care
Medium	Competence and staff turnover	Too high staff turnover and difficulty in getting hold of staff with sought-after skills. Exposed competitive situation	Training, custom recruitment, competency matrix analysis
Low	Discrimination	Occurrence of victimisation in the workplace	Provisions and guidelines according to the employee handbook, ethics policy, and whistleblowing
		Environment	
High	Emissions and waste from own processes	Emissions from oil, batteries, fluorescent lamps and electrical scrap that end up in combustible waste. Spills, discharges and discharges to stormwater from unforeseen events and negligence in the handling of chemicals	Internal audit & waste management. Fix the location of oil drums and oil tanks, collection containers. Routines for handling spills
Medium	Resource consumption	High heat and electricity consumption from poor insulation, machines that run unnecessarily and plants that consume a lot of electricity	Deviation management, environmental objectives, action plans, energy audits
High	Transport	Collisions, environmental impact from extra transports and forklift traffic	Metrics, production planning, regulating speed, suppliers' environmental certificates
High	Flammable and explosive substances	Damage or fire, explosions, rapid expansion of liquefied gas in the event of unforeseen events	Train staff and managers. Deviation management
		Finance & Purchasing	
Medium	Inventories, accounts receivable	Late payments, low inventory turnover	Parameter changes, control systems
High	Deliverydelay and purchase of materials	Material not delivered on time, incorrect material	Reports and traceability control, escalation
		Production & Logistics	
Medium	Low productivity, cash costs, trailer hours	Delivery problems and poor profitability due to lack of workplace routines, planning, competence, and tool problems	Training, escalation, documentation control, updated procedures, quality control
Medium	Extra freight and delivery reliability at the customer's premises	Supplier capacity problems, delayed deliveries and quality problems	Analyses of reporting, reprioritisation

NEXT STEPS

ACTION PLAN

We have a clear sustainability vision for the entire business, with focus areas and goals in the areas of environment, social sustainability and governance. As part of the action plan, we continuously follow up a number of key performance indicators. During the period, the follow-up has been expanded to include more social and environmental key figures, while we continuously evaluate the areas in which additional metrics may be relevant. Sustainability issues, results and planned measures are regularly followed up at our monthly meetings. This creates structure in the work and makes it possible to take action when the need arises.

To provide transparency to our stakeholders, we communicate our sustainability work via our website and sustainability report. The communication covers all relevant areas and is evaluated annually in connection with the management review.

Since we started a more structured sustainability work in accordance with ISO26000 in 2023, we have achieved several of our goals and gradually developed the work. As an example, in 2025–2026, we have achieved one of our short-term goals, certification according to ISO 45001. The stakeholder dialogue has also been strengthened during the period, which was an important commitment for AB Linde Maskiner from the previous period. In particular, we have developed the dialogue with our suppliers in order to be able to collaborate on key sustainability issues. However, we are postponing the timetable for expanding our supplier assessment, which aims to verify compliance with our Code of Conduct.

THE FUTURE

As part of our future environmental sustainability work, we want to continue to investigate the possibilities of reducing the use of process oils, limiting the climate impact of transport and improving the energy efficiency of our premises. Furthermore, a complete climate calculation is a future step that we continue to see as an important part of our sustainability work. It has not been possible to prioritise it during the period, but the ambition remains. The calculation will give us a clearer picture of our climate impact and create a better basis for future priorities and measures.

Going forward, we will continue to strengthen our collaboration with the municipality, the business community, schools and universities to promote development in the



industry, as part of our social and economic sustainability work. Our long-term ambitions are also based on deeper collaboration with suppliers and customers to promote increased transparency, knowledge sharing and sustainable development throughout the value chain.

The market for fossil-free steel has developed more slowly than expected, and the limited demand has impacted our ability to increase sales of carbon-reduced products. We continue our work and are ready to meet increased demand as market conditions change.

The sustainable transition requires both perseverance and courage. Even when the market is characterized by uncertainty and demand fluctuates, it is important to stick to the long-term direction and continue the work step by step. We look forward to the future with continued steady sustainability work.



AB Linde Maskiner

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