Lindekulla Teknik AB (fictional example)

Sustainability Report

Prepared in accordance with the EFRAG Voluntary Sustainability Reporting Standard for Non-Listed SMEs (VSME).

2025

2025-01-01 to 2025-12-31

Company information, environmental disclosures, people and business conduct.

About this report

Entity Name	Lindekulla Teknik AB (fictional example)
Company identifier	SE.BOLAGSVERKET.EXAMPLE2025
Identifier type	EUID (EU business register)
Report currency	SEK
Report period	2025-01-01 – 2025-12-31
Decimal separator	. (FULL STOP)
Report generated	2026-10-23 18:39:01 +0000

All disclosures are related to the reporting period above unless specified otherwise.

The preparer is responsible for the underlying information. Technical XBRL validation is not an audit or independent assurance of the company data.

Table of contents

B1	Company and reporting basis
B2	Policies and initiatives
B3	Energy and greenhouse gas emissions
B6	Water
B7	Resources and waste
	Environmental notes
B8	Workforce
B9	Health and safety
B10	Pay and training
B11	Corruption and bribery

Contents reflect the disclosures included by the preparer. A missing disclosure does not mean a zero value.

Company and approach

B1 Basis for Preparation

Basis for preparation (Basic Module Only or Basic & Comprehensive Module)	**Option A (Basic Module only)**
Basis for reporting (consolidated or individual basis)	**Individual**
Report contains disclosures from the previous reporting period that remain unchanged	**No**
Undertakings legal form	**Private limited liability undertaking**
NACE sector classification codes	**N - 71.12 Engineering activities and related technical consultancy**
Size of balance sheet (total assets)	**SEK 7,200,000**
Turnover	**SEK 36,450,000**
Number of employees	**27**
Employee counting methodology	**At the end of reporting period**
Type of number of employees	**Headcount**
Country of primary operations and location of significant assets	**Sweden**

Description of sustainability-related certification(s) or label(s)

None.

B1 List of sites

2025-01-01 to 2025-12-31

Identifier of site	Address of site	Postal code of site	City of site	Country of site
1	Exempelgatan 27 (fictional address)	111 22	Stockholm	Sweden

B2 Policies and initiatives

Sustainability issues addressed by practice, policy and/or future initiative	**Climate change, Circular economy, Own workforce**
Practice, policy and/or future initiative is publicly available	**No**
Undertaking has set a target which is related to a policy	**No**

Environment

B3 Total Energy Consumption

Total energy consumption	**36 MWh**

B3 Breakdown of energy consumption

2025-01-01 to 2025-12-31 | MWh

	Total renewable and non-renewable energy	Renewable energy	Non-renewable energy
Energy consumption from electricity	24	20	4
Energy consumption from fuels	12		12

B3 Estimated Greenhouse Gas Emissions

2025-01-01 to 2025-12-31 | tCO2e

	Currently stated
Gross Scope 1 greenhouse gas emissions	3.2
Gross location-based Scope 2 greenhouse gas emissions	0.6
Gross market-based Scope 2 greenhouse gas emissions	0.2
Total (gross) location-based Scope 1 and Scope 2 GHG emissions	3.8
Total (gross) market-based Scope 1 and Scope 2 GHG emissions	3.4
Total (gross) location-based GHG emissions	3.8
Total (gross) market-based GHG emissions	3.4

B3 Greenhouse Gas Emissions intensity

Location-based Scope 1 and Scope 2 Greenhouse Gas Emissions intensity	**0.104252 tCO2e per million SEK**
Market-based Scope 1 and Scope 2 Greenhouse Gas Emissions intensity	**0.0932785 tCO2e per million SEK**
Total location-based Greenhouse Gas Emissions intensity	**0.104252 tCO2e per million SEK**
Total market-based Greenhouse Gas Emissions intensity	**0.0932785 tCO2e per million SEK**

B6 Water Withdrawal

Total amount of water withdrawn from all sites	**180 m³**
Amount of water withdrawn at sites located in areas of high water-stress	**0 m³**

B7 Description of circular economy principles

Undertaking applies circular economy principles	**Yes**

Description of how circular economy principles are applied

Our engineering consultancy repairs laptops and keeps them in service for at least five years where possible. We buy refurbished office furniture, reuse equipment between projects, and separate paper and cardboard for recycling. No production or manufacturing takes place at our office.

B7 Breakdown of waste by type

2025-01-01 to 2025-12-31 | kg

Type of waste	Waste diverted to recycle or reuse (mass)	Waste directed to disposal (mass)	Total waste recycled, reused and directed to disposal (mass)
20 01 01 - Non-Hazardous - Paper and cardboard	450	0	450
20 03 01 - Non-Hazardous - Mixed municipal waste	0	750	750

B7 Total Hazardous and Non-Hazardous waste

Total Hazardous waste generated (mass)	**0 kg**
Total Non-Hazardous waste generated (mass)	**1,200 kg**
Total waste generated (mass)	**1,200 kg**

Environmental notes

Disclosure of any other environmental and/or entity specific environmental disclosures

Fictional example: all company details and figures are invented, not sector benchmarks. The reporting boundary is one leased, electrically heated office in Stockholm and company cars used for client visits. Electricity is 24,000 kWh (including heating); car fuel is 12 MWh. Illustrative emissions assumptions: fuel, 12 MWh x 0.2667 tCO2e/MWh = 3.20 tCO2e; location-based electricity, 24,000 kWh x 0.025 kgCO2e/kWh = 0.60 tCO2e; market-based electricity, 24,000 kWh x 0.008333 kgCO2e/kWh = 0.20 tCO2e (rounded). These factors are invented for arithmetic, not published Swedish factors. Water and waste are the office share of landlord records. No hazardous waste arose during the example year.

People and business conduct

B8 General characteristics: type of contract

Number of permanent contract employees	25
Number of temporary contract employees	2

B8 General characteristics: gender

Number of male employees	16
Number of female employees	11

B8 General characteristics: country of employment

2025-01-01 to 2025-12-31

Country of employment contract	Number of employees for country of employment contract
Sweden	27

B8 General characteristics: turnover rate

Employee turnover rate	7.4 %

B9 Health and safety

Number of recordable work related accidents in the reporting period	0
Rate of recordable work related accidents in the reporting period	0
Number of fatalities as a result of work-related injuries and work-related ill health	0

B10 Remuneration, collective bargaining and training

Employees receive pay equal or above minimum wage determined by national law or collective bargaining agreement	Yes
Percentage of employees covered by collective bargaining agreements	100 %
Average number of annual training hours per male employee	32
Average number of annual training hours per female employee	34

B11 Convictions and fines for corruption and bribery

Total number of convictions for the violation of anti-corruption and anti-bribery laws	0
Total amount of fines for the violation of anticorruption and antibribery laws	SEK 0

This report contains 65 XBRL facts.