

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   | 2026-09-14 18:15:03 +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 7,200,000.00                                                   |
| Turnover                                                                             | SEK 36,450,000.00                                                  |
| Number of employees                                                                  | 27.00                                                              |
| 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 36.00 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 | 24.00                                    | 20.00            | 4.00                 |
| Energy consumption from fuels       | 12.00                                    |                  | 12.00                |

## B3 Estimated Greenhouse Gas Emissions

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

|                                                                | Currently stated |
|----------------------------------------------------------------|------------------|
| Gross Scope 1 greenhouse gas emissions                         | 3.20             |
| Gross location-based Scope 2 greenhouse gas emissions          | 0.60             |
| Gross market-based Scope 2 greenhouse gas emissions            | 0.20             |
| Total (gross) location-based Scope 1 and Scope 2 GHG emissions | 3.80             |
| Total (gross) market-based Scope 1 and Scope 2 GHG emissions   | 3.40             |
| Total (gross) location-based GHG emissions                     | 3.80             |
| Total (gross) market-based GHG emissions                       | 3.40             |

## B3 Greenhouse Gas Emissions intensity

Total location-based Greenhouse Gas Emissions intensity 0.0000001 tCO2e per SEK

Total market-based Greenhouse Gas Emissions intensity 0.0000001 tCO2e per SEK

## B6 Water Withdrawal

Total amount of water withdrawn from all sites **180.00 m<sup>3</sup>**

Amount of water withdrawn at sites located in areas of high water-stress **0.00 m<sup>3</sup>**

## 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   | 450.00                                    | 0.00                              | 450.00                                                       |
| 20 03 01 - Non-Hazardous - Mixed municipal waste | 0.00                                      | 750.00                            | 750.00                                                       |

## B7 Total Hazardous and Non-Hazardous waste

Total Hazardous waste generated (mass) **0.00 kg**

Total Non-Hazardous waste generated (mass) **1,200.00 kg**

Total waste generated (mass) **1,200.00 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 tCO<sub>2</sub>e/MWh = 3.20 tCO<sub>2</sub>e; location-based electricity, 24,000 kWh x 0.025 kgCO<sub>2</sub>e/kWh = 0.60 tCO<sub>2</sub>e; market-based electricity, 24,000 kWh x 0.008333 kgCO<sub>2</sub>e/kWh = 0.20 tCO<sub>2</sub>e (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 | 25.00 |
| Number of temporary contract employees | 2.00  |

## B8 General characteristics: gender

|                            |       |
|----------------------------|-------|
| Number of male employees   | 16.00 |
| Number of female employees | 11.00 |

## 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                         | 27.00                                                  |

## B8 General characteristics: turnover rate

|                        |         |
|------------------------|---------|
| Employee turnover rate | 7.400 % |
|------------------------|---------|

## B9 Health and safety

|                                                                                       |      |
|---------------------------------------------------------------------------------------|------|
| Number of recordable work related accidents in the reporting period                   | 0.00 |
| Rate of recordable work related accidents in the reporting period                     | 0.00 |
| Number of fatalities as a result of work-related injuries and work-related ill health | 0.00 |

**B10 Remuneration, collective bargaining and training**

|                                                                                                                 |            |
|-----------------------------------------------------------------------------------------------------------------|------------|
| Employees receive pay equal or above minimum wage determined by national law or collective bargaining agreement | <b>Yes</b> |
|-----------------------------------------------------------------------------------------------------------------|------------|

|                                                                     |                 |
|---------------------------------------------------------------------|-----------------|
| Percentage of employees covered by collective bargaining agreements | <b>100.00 %</b> |
|---------------------------------------------------------------------|-----------------|

|                                                           |              |
|-----------------------------------------------------------|--------------|
| Average number of annual training hours per male employee | <b>32.00</b> |
|-----------------------------------------------------------|--------------|

|                                                             |              |
|-------------------------------------------------------------|--------------|
| Average number of annual training hours per female employee | <b>34.00</b> |
|-------------------------------------------------------------|--------------|

**B11 Convictions and fines for corruption and bribery**

|                                                                                        |             |
|----------------------------------------------------------------------------------------|-------------|
| Total number of convictions for the violation of anti-corruption and anti-bribery laws | <b>0.00</b> |
|----------------------------------------------------------------------------------------|-------------|

|                                                                                |                 |
|--------------------------------------------------------------------------------|-----------------|
| Total amount of fines for the violation of anticorruption and antibribery laws | <b>SEK 0.00</b> |
|--------------------------------------------------------------------------------|-----------------|

---

This report contains 63 XBRL facts.