

ESG Report

FY 2024/25



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About the report

LINAK® ESG Report 2024/25

This is the second Environmental, Social, and Governance (ESG) Report published by the LINAK Group, covering all global LINAK entities. This includes LINAK Profiles, which was previously an affiliated company, but is now an integrated part of LINAK A/S (HQ) and no longer exists as a separate company, and ESG figures are integrated into the LINAK A/S reporting. Unless otherwise stated, the report reflects activities and data from the fiscal year (FY) beginning on 1 July 2024 and ending on 30 June 2025 – aligning with the timeline of our annual financial report.

The report provides an overview of the ESG subjects identified as material to LINAK. It also addresses several requirements of the upcoming

Corporate Sustainability Reporting Directive (CSRD), which LINAK will be required to comply with in the 2027/28 annual report.

The sustainability topics included were selected through our double materiality analysis and are organised into three key focus areas: Environmental, Social, and Governance.

All data presented is based on the best available information at the time of writing. Where assumptions or omissions occur, they are clearly noted. A detailed explanation of the methodologies used to compile the data can be found in the final section of the report.



About LINAK

Our company

LINAK® is a family-owned company driven by a commitment to improve people's lives. We achieve this by developing high-quality electric linear actuator technology that enables movement across various sectors, including healthcare, agriculture, industry, offices, and homes.

We build on four brand promises:

- Quality
- Innovation
- Responsibility
- Local & global

Our values guide how we work every day:

- Customer orientation
- Creativity
- The will to change
- Loyalty, openness, and honesty
- Enthusiasm and individual efficiency
- Job satisfaction and helpfulness

With over 45 years of experience and a workforce of more than 2,500 employees in over 30 countries, LINAK is recognised for its expertise in electric linear actuator technology – delivering innovative solutions, professional support, and optimised logistics to customers worldwide.

LINAK A/S (HQ) is located in the town of Guderup in southern Denmark, and factories are established in Denmark, China, US, Thailand, and Slovakia.



Corporate video



History video

LINAK Group - 2024/25



30
Subsidiaries
and sales
offices

5
Factories

9
Distributors

HQ
Denmark

R&D
Denmark
USA, China

2,500+
Employees

12,000+
Customers

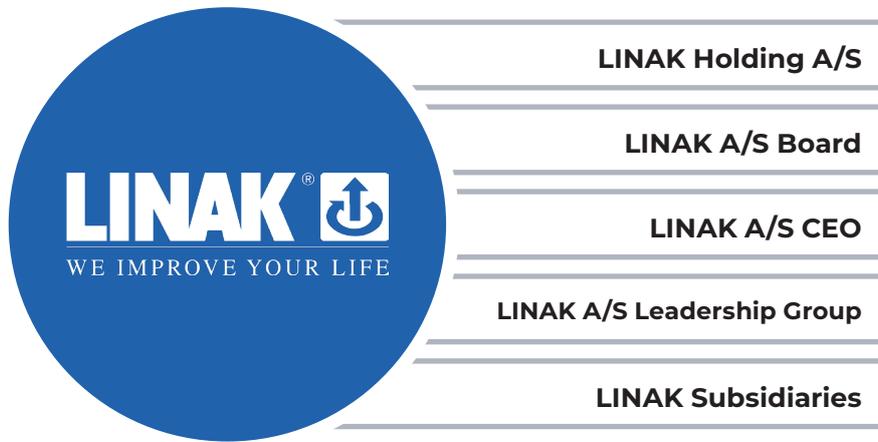


Management systems
ISO 9001: LINAK HQ, Slovakia, US, China, Germany, Denmark, Thailand, UK and Australia
ISO 14001: LINAK HQ, Slovakia, US, China, UK, Denmark and Australia
ISO 45001: LINAK HQ, Denmark and Slovakia
ISO 14971: LINAK HQ



Organisation

Our management structure



At the core of our organisation is a clear and effective management structure that promotes transparency, accountability, and strategic decision-making. This framework helps teams and departments align with our core values and long-term objectives. In this section, we outline the key roles, responsibilities, and reporting lines.

LINAK A/S Board of Directors

The Board of Directors oversees the company's strategic direction, risk management, compliance, and representation of shareholder and stakeholder interests. The Board consists of members with diverse backgrounds and expertise, ensuring a broad perspective in decision-making processes.

LINAK A/S CEO, Founder, and Owner

Bent Jensen serves as Chief Executive Officer (CEO), as well as the founder and owner of LINAK®. He is responsible for the overall success of the company – including business and financial performance, strategic development, leadership inspiration, and ensuring all activities reflect the LINAK mission, vision, values, and promises. His dual role supports a unified vision and strategic coherence.

LINAK A/S Leadership Group

The Leadership Group consists of both functional and segment leaders who collaborate to drive operational efficiency and deliver on strategic goals.

Functional management

- Chief Financial Officer (CFO): Responsible for financial management and information technology.
- Chief Operating Officer (COO): Responsible for operational management (production, quality, and supply chain) and all factories.
- Corporate Vice President Purchasing: Responsible for procurement and supplier relations.
- Chief Commercial Officer (CCO): Responsible for commercial activities, all sales offices and subsidiaries.

Segment management

- Executive Vice President for DESKLINE® and HOMELINE®: Responsible for strategic management and development.
- Executive Vice President for MEDLINE® & CARELINE®: Responsible for strategic management and development.
- Executive Vice President for TECHLINE®: Responsible for strategic management and development.

Most members of the LINAK Leadership Group are part of the Sustainability Committee, ensuring that sustainability initiatives are prioritised at all management levels.

LINAK business model

The LINAK® business model is centred on delivering high-quality actuator solutions that enhance the functionality and usability of our customers' products – ultimately improving the lives of end users around the world. A key component of this model is our strategic supply chain partnerships, which ensure a reliable flow of quality components and materials.

By working closely with trusted suppliers, we uphold strict quality standards – enabling us to produce innovative and reliable products. These partnerships are essential to maintaining the consistent quality and performance that define our brand.

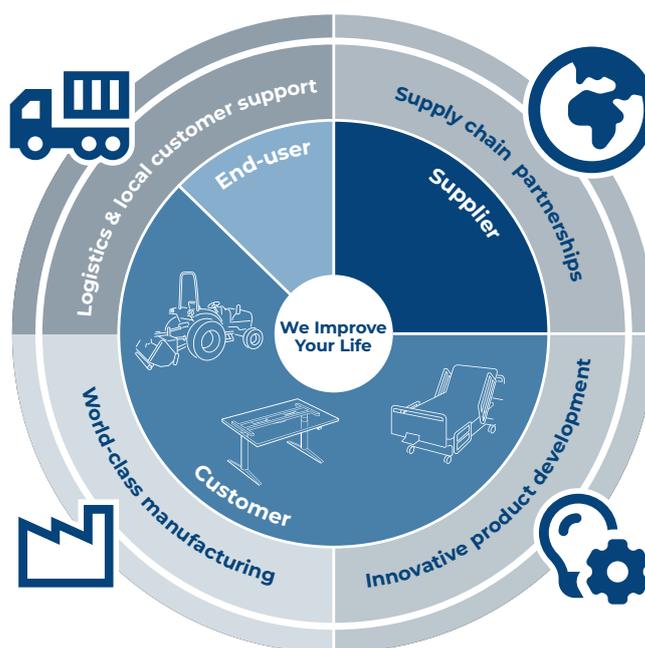
Our high-performing regional operations further strengthen our business model. LINAK factories are equipped with advanced technologies that

optimise production processes, increase efficiency, and ensure high product quality.

Strategically located, our factories are positioned to serve regional markets effectively. This supports our brand promise of being both local and global – enabling fast response times and tailored solutions.

Our segment-driven product development approach ensures alignment with the specific needs of diverse industries – from healthcare to agriculture. By maintaining close relationships with our customers and understanding their unique challenges and deliver solutions that meet their expectations.

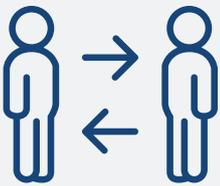
This comprehensive approach empowers us to fulfil our mission: Improving the lives of end users by enhancing the products they rely on every day.



Double materiality assessment

The ESG subjects and reporting points in this report are based on a double materiality assessment, which was informed by a stakeholder analysis and an impacts, risks, and opportunities assessment (IRO) in FY 2022/23.

How the double materiality assessment was conducted:



To gather input for the assessment, we conducted a stakeholder analysis that included interviews with both internal and external stakeholders. Insights from these interviews were combined with knowledge from in-house subject matter experts.



The Sustainability Committee participated in a workshop where findings from the interviews were presented. During the workshop, relevant sustainability topics outlined in the European Sustainability Reporting Standards (ESRS) were reviewed and assessed based on two factors:



Using this input, we carried out an IRO assessment to identify key sustainability considerations.



a. The impact on people and the environment – including an evaluation of the scale, scope, irremediable nature, and likelihood of each impact.

b. The financial impact on LINAK – including assessments of market relevance, potential financial implications, and brand perception.



The double materiality assessment was verified by our Sustainability Committee. As a result, our material topics were confirmed and our focus areas established (see next page).

Double materiality assessment

Environmental

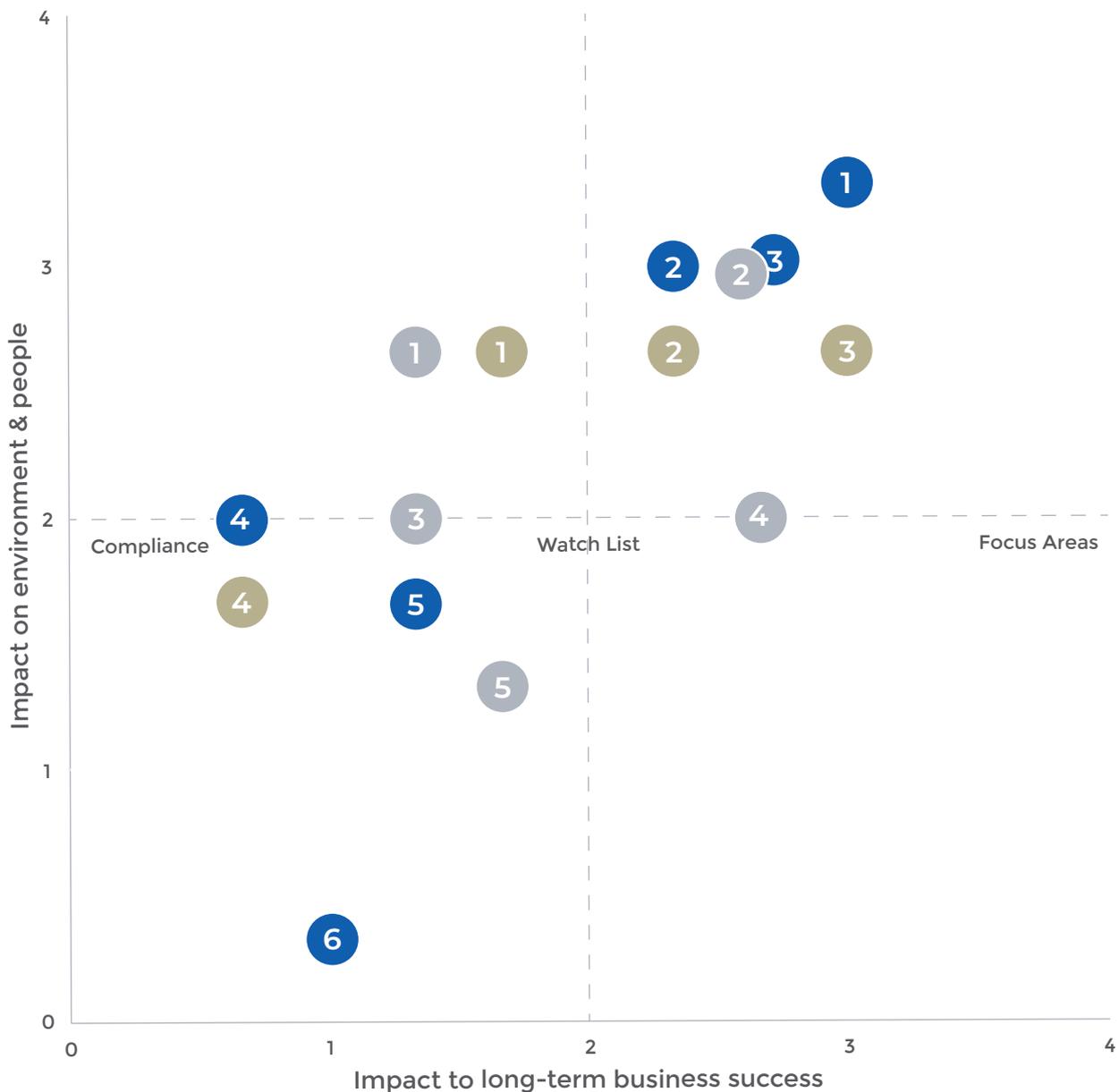
- 1. Carbon emissions
- 2. Resources use & circularity
- 3. Product design & circularity
- 4. Biodiversity
- 5. Pollution
- 6. Water and wastewater

Social

- 1. Community engagement
- 2. Employee engagement
- 3. Diversity, equality & inclusion
- 4. Employee health
- 5. Labour practices

Governance

- 1. Business ethics
- 2. Market ESG expectations
- 3. Sustainable supply chain
- 4. Data privacy and security



LINAK focus areas

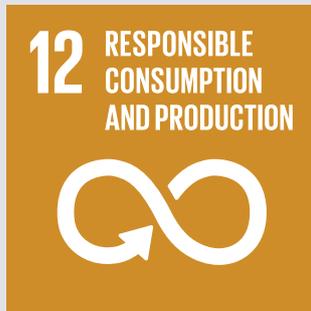
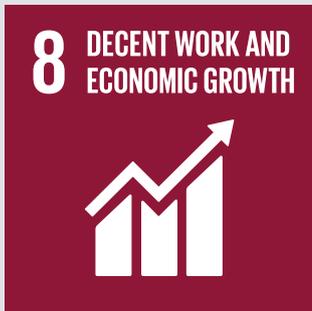
Environmental



We aim to cut emissions and are establishing science-based targets.

We focus on efficient resource use.

Governance



We prioritise sustainable procurement and supply chain management to mitigate environmental and human rights risks.

Social



We invest in the education and training of employees and students.

We uphold human rights and labour market conventions.

We prioritise employee wellbeing and job satisfaction.

Turning words into action



THE GLOBAL GOALS For Sustainable Development

LINAK supports the Sustainable Development Goals

Following a comprehensive materiality assessment, we have chosen to focus on six key areas to advance our sustainability initiatives within the ESG categories.

These areas also support and contribute to the United Nations Sustainable Development Goals. By integrating these initiatives into our operations – from product development and supply chain management to our collaborations with customers – we aim to make a significant positive impact on both the environment and the lives of the individuals our products support globally every day.

EcoVadis®

As part of our continuous improvement efforts, we use EcoVadis® – a globally recognised platform that evaluates companies on environmental, social, and ethical performance.

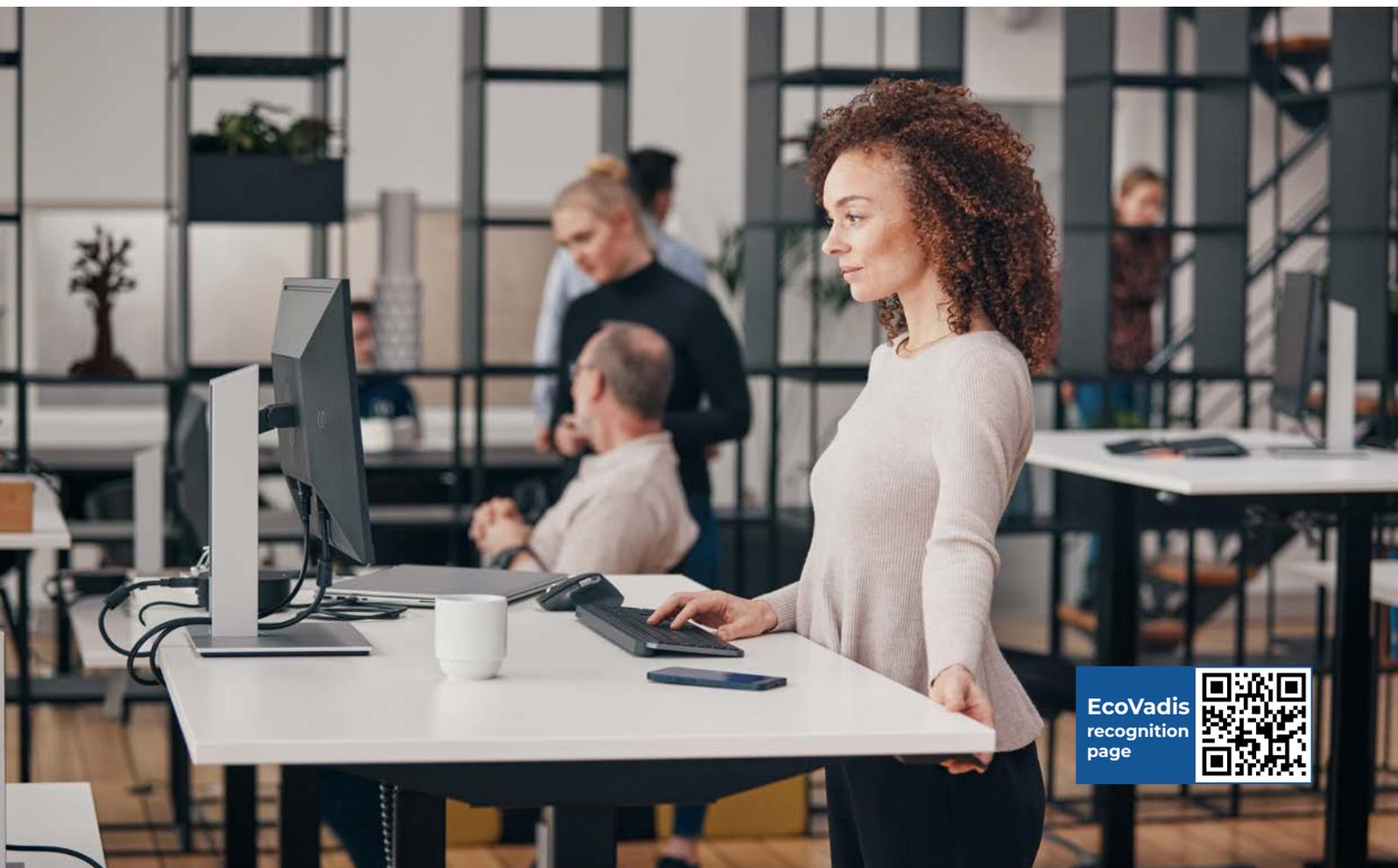
In May 2025, LINA® earned a bronze medal rating from EcoVadis®, placing us in the top 35% of businesses assessed globally. This recognition represents significant progress from our previous “Committed” status and reflects our ongoing efforts to integrate sustainability across our value chain.

In our previous ESG report, we set a goal to achieve the

silver EcoVadis® medal. While we have not yet reached that milestone, earning the bronze medal reflects progress and indicates that we are moving in the right direction. It also reaffirms our commitment to continuous improvement and to meeting the high standards we have set for ourselves.



Our goal for the next assessment remains to achieve the silver EcoVadis® medal. We are working toward this by addressing areas identified in our latest assessment. By doing so, we aim to improve our performance and support our customers in advancing their sustainability efforts.



EcoVadis
recognition
page



Environmental

At LINAK®, we are committed to sustainability and reducing our environmental impact. A central pillar of our ESG strategy is the management of carbon emissions – a key factor in addressing climate change. This section outlines our efforts to measure and reduce emissions across our operations and value chain.

LINAK is focused on reducing energy consumption while delivering solutions that meet design and market requirements. Our journey began in 2004 with an investment in an Heating, Ventilation, and Air Conditioning (HVAC) control system – an initiative that laid the foundation for our ongoing sustainability efforts. Since then, we have taken steps to improve our practices and reduce their impact on the environment.

In line with our LINAK promise of being Local & Global, we actively engage with local communities and stakeholders at our global entities to develop region-specific strategies for carbon reduction.

By addressing the unique environmental challenges of each region, we can implement effective, localised solutions. This approach not only helps limit our carbon footprint but also strengthens relationships with local organisations, communities, and governments.

Through these collaborations, we contribute to global carbon reduction goals and support sustainable development in the communities where we operate.



Our ambition by 2030:

70% reduction in scope 1 and 2

25% reduction in scope 3

Carbon emissions

Scope 1 and 2 emissions

Scope 1 emissions come directly from sources owned or controlled by LINAK®, such as emissions from company vehicles and on-site fuel combustion. Scope 2 emissions are indirect emissions from the generation of purchased electricity, heating, and cooling consumed by LINAK.

We are actively working to reduce these emissions by improving energy efficiency and transitioning to renewable energy sources.

The largest contributor to our scope 1 and 2 emissions is electricity use at all our entities, with LINAK HQ being the largest site contributor. The second-largest contributor is emissions related to heating at these locations.

Compared with last year, we have achieved a reduction of 28.1% in total market-based scope 1 and 2 emissions across all entities. This progress is primarily due to LINAK HQ and our Danish sales subsidiary switching to electricity from certified green sources (Guarantees of Origin) as of 1 January 2025. These certificates cover the period from 1 January to 30 June 2025.

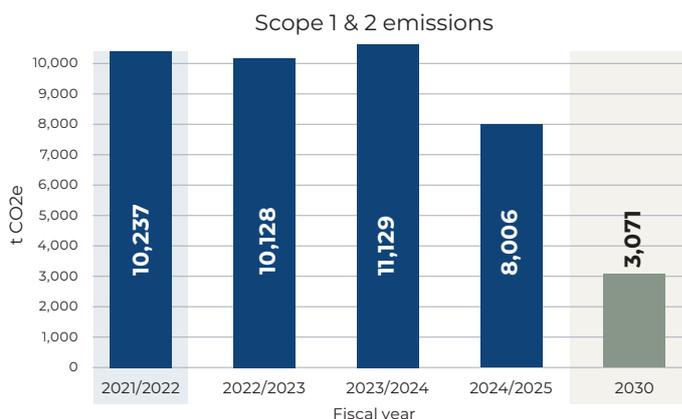
Scope 3 emissions

Scope 3 emissions include all indirect emissions that occur in the LINAK value chain, including upstream and downstream activities such as supplier emissions, product transportation, and the use of sold products.

Compared to last year, we have seen an increase of 4.8% in scope 3 emissions. This increase is primarily due to an increase in Category 1 – Purchased goods and services – as we purchased more components and materials than last year.

There is also a minor increase in Category 11 – Use of sold products.

Our ambition is to reduce scope 1 and 2 emissions by 70% from our FY 2021/22 baseline by FY 2029/30. Expanding the use of Guarantees of Origin (GO) certificates is a key strategy to reach this target. By the end of FY 2024/25, our factories in the US and Thailand will also transition to certified green electricity – using Renewable Energy Certificates (RECs) in the US and International Renewable Energy Certificates (I-RECs) in Thailand.



Carbon emissions

Our goal is to reduce scope 3 emissions by 25% from our FY 2021/22 baseline by FY 2029/30. We are currently 2.7% away from this goal. Several projects are underway to help us achieve this,

including collaborating with suppliers to reduce emissions, purchasing lower-emission materials and components, and reducing material use in product manufacturing.

Category	FY 2021/22 (t CO ₂ e)	FY 2022/23 (t CO ₂ e)	FY 2023/24 (t CO ₂ e)	FY 2024/25 (t CO ₂ e)
Purchased Goods and Services	258,305	198,597	189,823	208,300
Capital Goods	40,746	43,678	23,899	18,449
Fuel- and Energy Related Activities	1,753	1,705	1,734	1,773
Upstream Transportation	12,615	12,035	10,694	10,872
Waste Generated in Operations	227	217	193	196
Business Travel	491	469	416	423
Employee Commuting	1,687	1,670	1,604	1,604
Downstream Transportation	944	900	800	813
Use of Sold Products	77,196	70,130	62,570	63,383
EOL Treatment of Sold Products	801	764	679	691
Total	394,765	330,165	292,413	306,505

Total scope 1, 2, and 3 emissions

Our total greenhouse gas emissions amount to 314,511 t CO₂e, distributed as follows:

FY 2024/25	t CO ₂ e
Scope 1	2,258
Scope 2	5,748
Scope 3	306,505
Total emissions	314,511

Note for scope 3 graph: We have updated the emissions factor used for purchased electronics. While this adjustment significantly impacts total scope 3 emissions, the revised factor has been applied retroactively across previous years. Therefore, this change does not affect our reported emission reduction trends.

Historical emission data has been revised because LINAK Profiles, which was previously an affiliated company, is now fully integrated into LINAK A/S (HQ) and no longer exists as a separate entity. Consequently, the energy data related to LINAK Profiles' operations has been included in the LINAK Group's climate accounts. In addition, the emission factors used for calculating emissions related to purchased goods and services have been improved, resulting in a recalculation of the reported emissions.

Science-based targets

In 2023, LINAK® committed to setting science-based targets and has since developed a strategy to turn that commitment into specific climate actions. Our near-term, science-based emissions reduction targets were officially validated by the Science Based Targets initiative in May 2025. This recognition confirms that our climate targets align with the level of decarbonisation required to limit global warming to 1.5°C, in line with the Paris Agreement.

As part of our commitment to climate action, we have established the following near-term targets:

- Reduce absolute scope 1 and 2 greenhouse gas (GHG) emissions by 42% by FY 2029, using FY 2021 as the baseline*
- Reduce absolute scope 3 GHG emissions by 25% by FY 2029, using FY 2021 as the baseline

* The target boundary includes land-related emissions and removals from bioenergy feedstocks.



SCIENCE
BASED
TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

BUSINESS **1.5°C**  
AMBITION FOR



Our journey towards decarbonisation

Carbon dioxide equivalent reduction levers

We have identified several key levers that we can apply to help achieve our emission targets.

Reduction levers for scope 1 and 2:

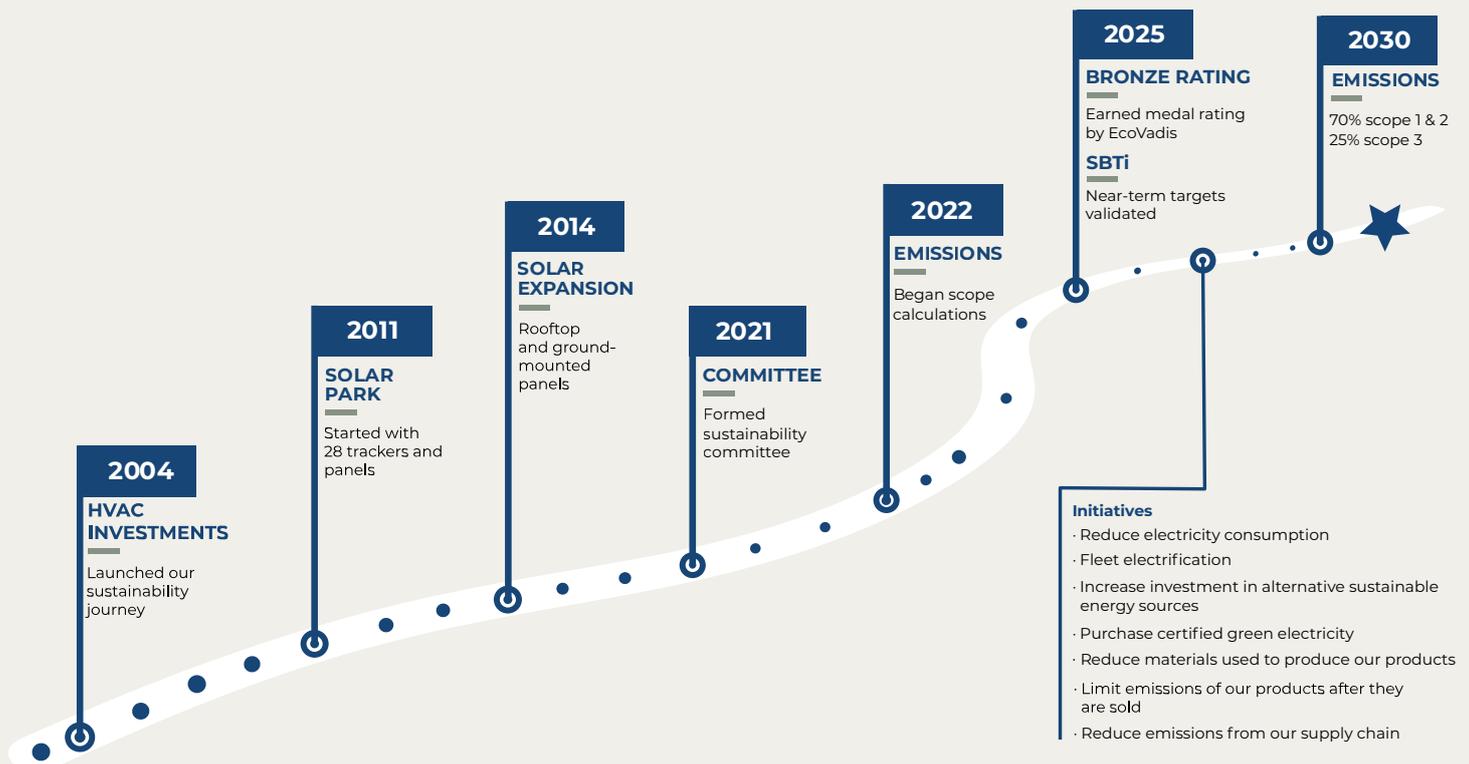
- Reduce and limit electricity consumption and improve energy efficiency (e.g., implementing energy efficient lighting)
- Electrify our vehicle fleet
- Increase investment in renewable energy sources across our factories and subsidiaries
- Purchase certified green electricity (e.g., Guarantees of Origin)

Reduction levers for scope 3:

- Reduce the amount of materials used in our products - including optimising material content and minimising packaging

- Lower the power consumption of our products to reduce emissions during use
- Place greater emphasis on emissions from purchased goods and services by integrating lower impact alternatives into our sourcing criteria
- Work with suppliers to reduce CO₂ emissions at their facilities

For scope 3 emission reductions, it is essential to implement a diverse range of initiatives, as scope 3 accounts for the largest share of our total emissions.



Product design

Product design is of strategic importance to LINAK® and has been identified as a key focus area in our double materiality assessment, with particular emphasis on the design process and the life cycle impacts of our products and solutions.

Product carbon footprint

LINAK uses a software tool to calculate product carbon footprints (PCFs) for our products. These assessments provide data that support product transparency.

The software tool enables us to measure and analyse the carbon emissions associated with each phase of our product’s life cycle – from raw material extraction through manufacturing, distribution, usage, and end-of-life disposal. This data allows us to identify key areas for carbon reduction and adopt more responsible practices.

The tool enables us to make informed decisions that align with our sustainability objectives and

legal requirements, in accordance with the principles of ISO 14040 and ISO 14044 for life-cycle assessments.

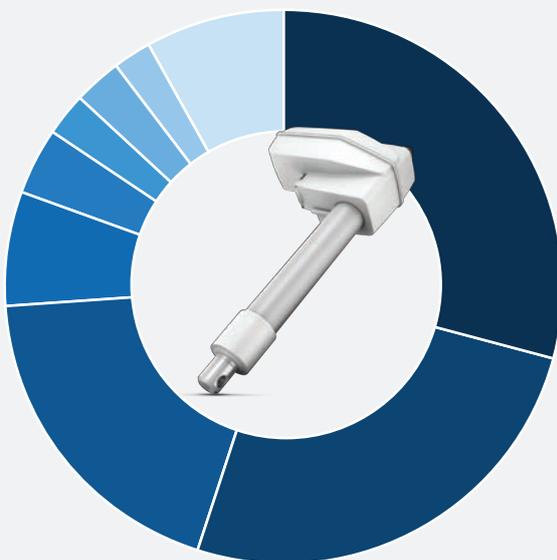
Over the past year, we have calculated cradle-to-gate PCFs for most of our product families. This data is being shared with customers to help them gain a better understanding of the environmental impact of their supply chains.

Ecodesign

In response to the upcoming EU Ecodesign for Sustainable Products Regulation (ESPR), we are working to integrate Ecodesign principles into our product development.

Our initial focus is on the DESKLINE® segment and newly developed products within this segment, as furniture has been identified as a priority category under the regulation.

Example



Product footprint LA40

The graph shows a kg CO2 equivalent breakdown of the highest contributors.

- Standard motor 24 V
- Inner tube LA40
- Outer tube LA40
- Injection moulding
- Endstop PCBA LA40
- Enclosure LA40
- Motor house + back fixture
- Others
- Spindle LA40

Sustainability in our design process

Innovating for sustainability: next generation of lifting column

At LINAK, our design process takes environmental responsibility into account as a principle in product development. Some of our latest innovations have led to the next generation of lifting columns, which illustrate how we aim to reduce environmental impact while enhancing performance.

Smarter materials, lower impact

These lifting columns are built using PVC- and PFAS-free materials, aligning with our commitment to responsible material use. These choices help reduce the environmental footprint of the product and support compliance with material selection and customer requirements.

Energy efficiency by design

Thanks to advanced motor and brake technologies, the newly developed columns also consume up to 30% less power during

operation compared to previous models. This efficiency gain is achieved without compromising performance.

Built to last

Durability is a key aspect of sustainability. This latest series of lifting columns launched in 2025 are tested to 25,000 cycles and are backed by an industry-leading 10-year warranty, which helps reduce the need for replacements and limits waste over time.

By combining high performance, long-lasting durability, and responsible material choices, our latest innovations in lifting columns shows how environmental responsibility is considered in design decisions – developing products that meet functional requirements while reducing environmental impact compared to earlier product generations.



Engineered to perform
Designed to last. And last.
And last. And last. And last.
And last. And last ...



Chemical compliance

At LINAK®, chemical compliance is a fundamental aspect of our operations. We ensure that our products meet stringent regulatory requirements while upholding our commitment to safety and environmental responsibility.

As chemical regulations continue to evolve and place increasing demands on data accuracy, we have implemented a robust compliance software solution integrated with our Product Lifecycle Management (PLM) system. This integration ensures that all bills of materials (BOMs) are consistently updated and aligned with applicable compliance requirements.

We are committed to transparency and sustainability across our product portfolio. We acknowledge that certain components may contain Substances of Very High Concern (SVHCs) listed on the REACH Candidate List, as well as substances restricted under the RoHS Directive. These substances are regulated under the European Union's REACH (Registration, Evaluation,

Authorisation, and Restriction of Chemicals) and RoHS (Restriction of Hazardous Substances) frameworks. Where such substances are present in our products, their use is covered by valid exemptions, ensuring full regulatory compliance.

Whenever technically and economically feasible, LINAK actively seeks to substitute these substances with safer alternatives.

Additionally, some components may contain Per- and Polyfluoroalkyl Substances (PFAS). In response to increasing regulatory and environmental focus on PFAS, we have mapped our use of PFAS. This enables us to ensure compliance with evolving PFAS regulations and support our customers in managing PFAS-related concerns.

Our commitment to continuous improvement enhances the safety and sustainability of our products while effectively managing the complexities of chemical compliance.



Resource use

At LINAK®, we prioritise minimising resource use, including resources that are not a direct part of our products. We strive to reduce waste wherever possible, and we actively work to maximise recycling efforts and divert as much waste as possible from incineration towards more sustainable recycling processes.

Waste

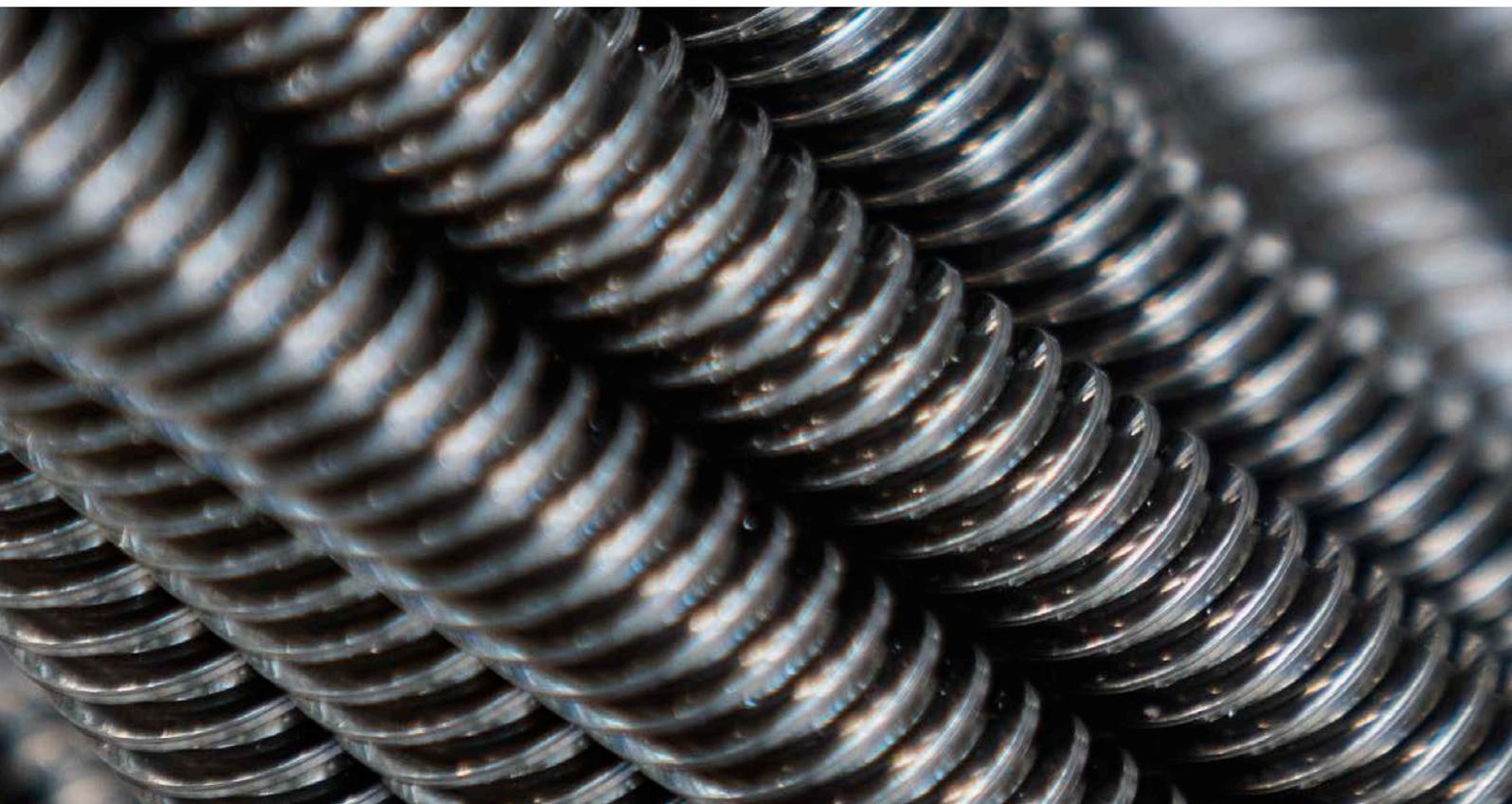
In FY 2024/25, LINAK generated a total of 2,375 tonnes of waste across our five factories. This waste is categorised into 91.4% non-hazardous waste and 8.6% hazardous waste.

Waste (tonnes)	LINAK HQ	LINAK US	LINAK China	LINAK Slovakia	LINAK Thailand	LINAK total
Waste in total	1,398	290	145	397	143	2,375
Non-hazardous waste	1,253	290	114	380	133	2,171
Hazardous waste	145	-	31	17	10	204

Energy

In FY 2024/25, all our entities consumed a total of 32,642 MWh of energy, with electricity being the primary contributor. Notably, renewable energy covered 33% of our overall energy consumption, sourced from solar panels

installed at LINAK HQ and our factories in the US and Thailand, as well as investments in Guarantees of Origin (GOs) at our sites in Denmark. The second largest contributor to our energy usage is stationary energy, with natural gas being the most commonly used type.



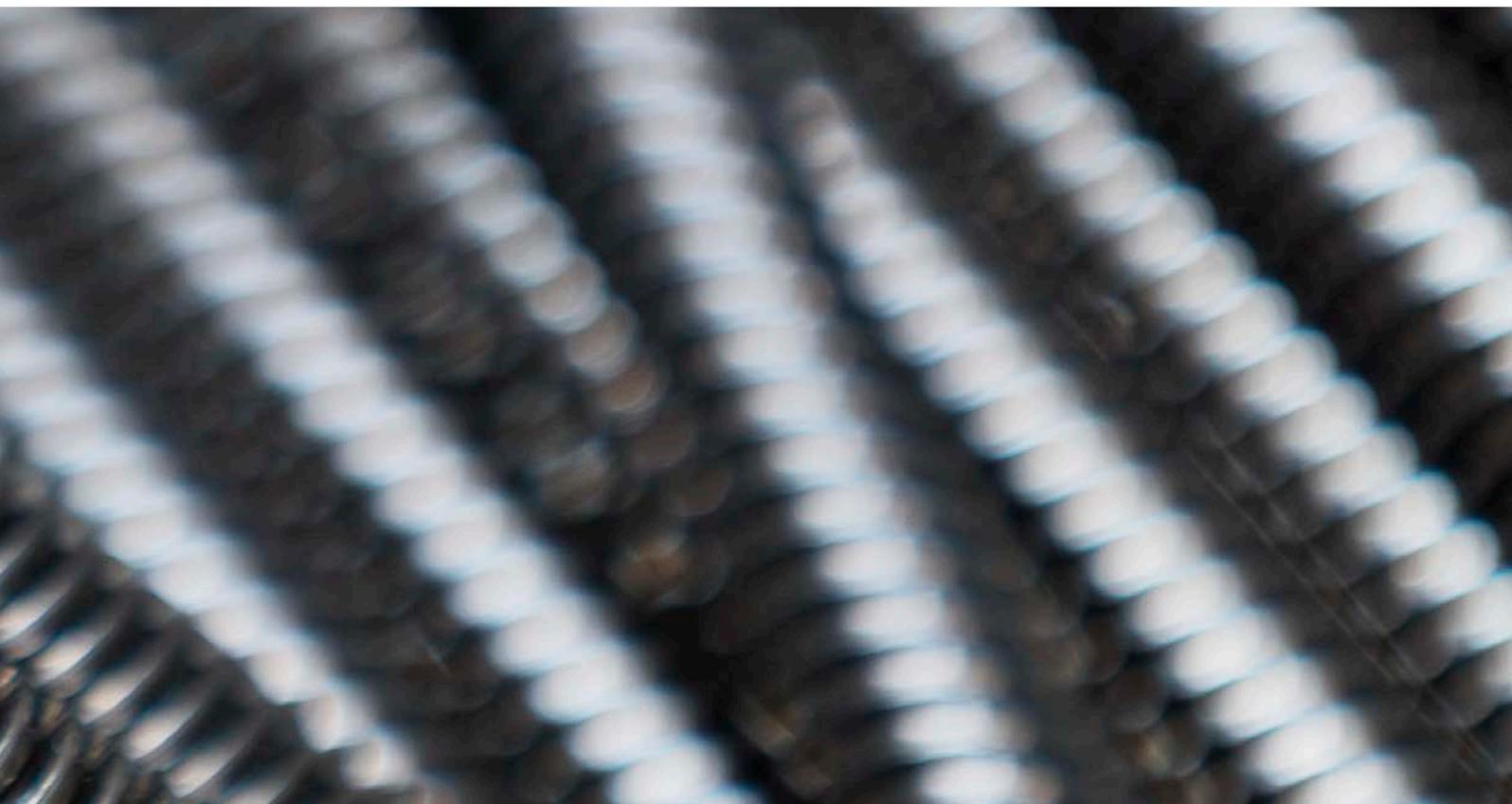
Energy consumption (MWh)	LINAK HQ	LINAK US	LINAK China	LINAK Slovakia	LINAK Thailand	LINAK Subsidiaries	LINAK total
Energy in total	15,588	5,401	1,575	2,276	3,426	4,376	32,642
Electricity	9,649	3,331	1,562	1,334	2,883	751	19,510
Renewable electricity share	53%	1%	-	-	36%	7%	33%
Stationary energy	5,731	1,929	-	887	519	1,133	10,199
Other	208	141	13	54	24	2,493	2,933

Water

In FY 2024/25, our total water consumption across all entities was 33,650 m³. The water consumption related to our production is

minimal. The main use of water is related to comfort use which includes drinking, bathroom facilities, and heating.

Water (m3)	LINAK HQ	LINAK US	LINAK China	LINAK Slovakia	LINAK Thailand	LINAK Subsidiaries	LINAK total
Water consumption	9,628	9,789	3,821	2,061	5,981	2,370	33,650



Case story: Partnering with customers to reduce waste

At LINAK®, sustainability is never a one-size-fits-all solution. Every customer and market has unique needs, and we work closely with them to design solutions that fit their goals – whether that means reducing carbon footprint, meeting local regulations, or creating new business opportunities.

Our lifting columns are tested to withstand thousands of full up-and-down cycles, and in practice, they often last far beyond that. This durability enables opportunities to ensure the full lifespan of our products are utilised.

An example is our partnership with Holmris B8, a leading Danish furniture provider. As Henrik Holmris, founder and Creative Director, explains:

"I have never seen a desk with LINAK components wear out – never. That is why LINAK electric desk legs can easily be reused, even if they are quite old."

This confidence in quality has enabled Holmris B8 to offer an additional three-year warranty on desk legs that are up to 12 years old, after inspection. The initiative not only reduces waste and CO₂ emissions but also gives Holmris B8 additional value in the market – helping them expand their offerings with solutions that meet quality and sustainability requirements.

In the coming fiscal year, LINAK will investigate global markets to explore new methods for ensuring materials are properly recycled and reused wherever possible, reducing environmental impact and promoting circular economy principles. Through this initiative, we aim not only to provide our customers with reliable products, but also to serve as a trusted partner in promoting sustainable practices.



Turning environmental commitments into impact



**28.1% reduction
in scope 1 & 2
compared to FY 2023/24**

Our focus for FY 2024/25

Objectives completed FY 2024/25

Science-based targets validated by SBTi

Purchased green electricity using GOs at HQ and LINAK Denmark subsidiary

Purchased green electricity using RECs at our US factory

Purchased green electricity using I-RECs at our Thailand factory

Mapped PFAS use in products

Goals for FY 2025/26

Purchase green electricity using GOs at our factory in Slovakia

Purchase green electricity using GECs at our China factory

Further electrification of company vehicles

Complete PCF-calculations for all our product families

Collaborate with suppliers to assist in reducing and tracking footprint on purchased goods

Explore how we reduce the amount of materials used for our products

Explore new methods with customers for recycling or reusing materials

Social

At LINAK®, we recognise the importance of the wellbeing of our employees, the communities we serve and engage with, and the broader society around us. Our commitment to employee engagement is an integral part of our sustainability strategy, guiding us to foster an inclusive, supportive, and empowering environment for all stakeholders.

In the “Social” section of this report, we highlight our efforts to strengthen employee engagement across the organisation and contribute positively to the communities in which we operate. We believe that by investing in our employees and cultivating strong community relationships, we can support sustainable growth and create long-term value at LINAK.

Employee engagement

At LINAK, we strive to contribute to a responsible future by promoting a supportive workplace culture. Our goal is to engage employees and instil a sense of pride in being part of the LINAK team.

We recognise our role as a responsible company and are proud to collaborate with local educational institutions by sharing experience and knowledge for the benefit of the wider community.

Additionally, we support local organisations through sponsorships.

Workplace culture

We strive to maintain a responsible workplace culture – one in which employees are engaged and enjoy a safe work environment.

It is important to us that our employees and the communities we interact with perceive us as a responsible company, where our actions are rooted in our values and high ethical standards.

In the following section, we highlight our current and future initiatives aimed at reinforcing our commitment to a responsible workplace culture.



Employee engagement survey

We strive to be a responsible workplace for our employees, and their opinions matter. That is why we have implemented an Employee engagement survey to capture feedback and identify areas for improvement.

The survey is divided into three key areas – Values, Leadership, and Wellbeing – to evaluate how our values are lived within the organisation and to keep us informed about employee wellbeing. Together, these areas provide insight into overall engagement and satisfaction at LINAK®. We use the results to identify areas for improvement.

The response rate across all employees and functions was over 83%, showing a high level of engagement and willingness to share feedback on our values and wellbeing.

Employee engagement results for FY 2024/25:

We achieved our goal of an average score of 4.2 (on a scale of 1 to 5, with 5 being the highest) and exceeded our target of 85% positive responses.

However, we recognise the importance of continuous improvement to fully embody our values and strengthen employee engagement. To address this, each subsidiary has prepared action plans focusing on ongoing development and reinforcing our leadership values throughout the organisation.

LINAK leadership values

Our leaders play a critical role in upholding our values. To support them, we have defined clear expectations for effective leadership at LINAK, reflected in our leadership values:

- Goal-oriented
- Follow-up
- Drive
- Holistic approach
- Respect for employees
- Employee development
- Communication

Participation rate	Score between 1–5	Positive responses
Goal	4.2	85%
Value survey	4.2	84.9%
Leadership survey	4.3	86.7%
Wellbeing survey	4.2	84.8%
Total	4.2	85.5%

Seniority and employee turnover

At LINAK, we are proud to report an average employee seniority of 10 years, reflecting our continued commitment to an engaging workplace.

This level of experience enables us to maintain high professional standards and drive innovation across our operations. We promote a culture of continuous learning and development, ensuring our employees stay current with industry advancements.

This approach allows us to meet the changing needs of our customers while upholding our values, ethics, and sustainability commitments. Our overall employee turnover rate is 15.9% for the reporting period, representing a minor increase compared with last year.

10 years
average seniority at
LINAK worldwide
(FY 2024/25)



Employee development dialogue and competence development

We highly value our Employee Development Dialogues (EDD) and performance reviews as they are essential for enhancing employee engagement and aligning with our aim of fostering a supportive workplace environment where employees can develop and thrive.

Since last year, we have continued the roll-out of EDDs across all LINAK entities. This has increased the number of employees offered an EDD – rising from 63% last year to 80% in the current reporting period – with employees given the opportunity to participate in a formal dialogue at least once during the fiscal year.

These conversations support personal and professional growth while aligning individual career goals with company objectives.

We recognise their positive impact on employee satisfaction and motivation, and we plan to expand this opportunity to more employees next year. By allowing everyone to discuss their career aspirations and development needs, we ensure our employees feel valued and supported.



Fostering engagement

At LINAK®, our culture is rooted in the values of job satisfaction, helpfulness, loyalty, openness, and honesty. We focus on maintaining a respectful and supportive workplace – where every employee feels recognised and valued.

We believe that diverse perspectives strengthen our organisation. Through our values of creativity and the will to change, we encourage employees to challenge established practices and contribute to continuous improvement.

Our recruitment process is designed to be fair and objective for all candidates. Acknowledging our presence in a traditionally male-dominated technical industry, we ensure job postings use gender-neutral language – and that candidates are selected for interviews based on qualifications and experience.

All assessments focus on relevant skills and competencies to ensure fairness – including at top management level, where hiring decisions are based solely on required competencies.

Low management turnover enables us to retain experienced and committed leaders. Our current Board consists of seven members: Three women

and four men, including one female and two male employee representatives.

Workforce distribution and fair compensation

We are committed to fair treatment of all employees – a principle reflected in our salary structure. Using Mercer's methodology, we ensure that compensation is based on objective factors such as job category, education, experience, and individual contribution, aligned with industry standards.

- Our total annual pay ratio (highest paid employee vs. average salary) is 8.8.
- The gender pay gap is 20.3%, which is slightly lower than last year's figure of 21.4%. While this may appear significant, a detailed analysis of a representative sample at LINAK HQ – covering half of our workforce – shows that pay differences are driven by role, seniority and performance. In some job categories, women earn more; in others, men do.

Furthermore, all LINAK employees earn above the minimum wage in their respective countries, reflecting our commitment to responsible and equitable employment practices.

Gender measures	Female		Male		Total	
	#	%	#	%	#	%
Employees	930	36.9	1,590	63.1	2,520	100
Top management	3	30	7	70	10	100
Board	3	42.9	4	57.1	7	100

*Employees who identified as neither male nor female have been included in the female category, as the number was fewer than 10.

Health and safety

At LINAK®, ensuring the health and safety of our employees is our top priority. Our work environment should be safe both physically and mentally. To achieve this, we have implemented safety policies across all factories.

This year, we expanded our data collection to include all LINAK entities, whereas last year's data was only collected from entities with more than 50 employees.



Workplace assessments

At LINAK®, employee wellbeing is a priority. Therefore, we have implemented workplace assessments across the organisation. The workplace assessment covers:

- Physical working environment
- Psychosocial work environment
- Chemical and biological factors
- Ergonomics
- Work environment training and information
- Safety, accidents, and fire

To improve the daily working environment, we gather employee feedback to identify strengths and areas for improvement across the organisation. By addressing this feedback and implementing targeted strategies, we aim to minimise health risks and enhance the working environment.

Incidents

LINAK maintains a safe and healthy work environment. We do this by closely monitoring

safety performance through key indicators at our factories. Compared with last year, we have seen a small increase in the number of work-related accidents, and therefore a small increase in the number of days lost due to work-related injuries.

We strive to create a safe working environment for our employees through established policies and ongoing initiatives aimed at reducing workplace incidents and promoting a culture of safety.

By encouraging open communication and reporting of near misses, we proactively address potential hazards and work to reduce associated risks.

Safe incidents	HQ	US	SK	CN	TH	DE	DK	Remaining Subsidiaries	Total
Working environment policies	Yes	Yes	Yes	Yes	Yes	Yes	Yes	-	7+
Certified H&S management system	ISO45001	Not certified	ISO45001	Not certified	Not certified	Not certified	ISO45001	Not certified	3 sites
Workplace assessment	Yes	No	No	No	No	Yes	Yes	Only Switzerland & Czech Republic	5 sites
Fatalities	0	0	0	0	0	0	0	0	0
Number of work-related accidents (w. absence)	14	1	2	0	2	0	1	2	22
Lost time injury frequency rate	8 ppm	1.6 ppm	5.2 ppm	0 ppm	8.2 ppm	0 ppm	11.8 ppm	4.5 ppm	5.2 ppm
Days lost to work-related injuries	122	1	28	0	3	0	3	6	163

*ppm = parts pr million

Community engagement

At LINAK®, we engage with the communities we operate in, recognising the importance of contributing to a sustainable society. Our global efforts include collaboration with local organisations, support for educational initiatives, and participation in community projects.

By investing in these areas, we aim to make a positive contribution to the regions in which we operate. This engagement strengthens employee connection to LINAK and the communities we serve.

Collaboration with educational institutions

As part of our corporate responsibility, we support local educational institutions by sharing knowledge and expertise developed over time. Our collaborations with universities and schools include internships, thesis and project partnerships, site visits, student jobs, apprenticeships, and sponsorships.

In the FY 2024/25, we achieved the following educational engagements:

75 university interns

35 apprenticeships

29 student workers

31 thesis/project collaborations

We continue to invest time and resources in developing students and pupils within local communities, helping to build a skilled future workforce.

From intern to student worker: Francesca's experience at LINAK



Francesca Canton
Global Business
Engineering student

In February 2025, Global Business Engineering student Francesca Canton joined LINAK as an intern in the Quality Department. What started as a short-term learning opportunity later turned into a student worker position – reflecting her professional growth and the strong working relationships she built with her team.

“From the very beginning, I felt welcomed and supported. Language was never a barrier – people made the effort to include me, and I truly felt part of the team,” says Francesca, originally from Venezuela.

During her time at LINAK, Francesca contributed to cross-functional projects and developed both professionally and personally.

“This experience did not just teach me about engineering – it taught me about myself. I discovered how much I enjoy working with people, taking the lead on tasks, and contributing to something that matters.”

Francesca's story illustrates the inclusive and supportive culture at LINAK – where students from diverse backgrounds are encouraged to learn and grow.

Turning social commitments into impact

Objectives completed FY 2024/25

Increased participation in regular performance and employee development reviews from 63% to 80%

Exceeded our Employee Engagement Survey goal of at least 85% positive responses

Expanded KPI reporting from entities with more than 50 employees to include all entities

Introduced new working environment policy

Goals for FY 2025/26

Implement the new workplace assessment tool for all relevant locations

Explore opportunities to expand student programmes globally

Continue expansion of employee development dialogue scope



Governance

At LINAK®, strong governance is fundamental to our commitment to integrity, transparency, and accountability. We consider sound governance essential for earning stakeholder trust and supporting long-term success.

This section outlines the frameworks and policies that guide our decision-making and uphold our ethical standards. Our values shape our culture and influence how we conduct business. From sustainability governance and risk management to compliance efforts, we promote responsibility at every level. By decentralising decision-making, we enable employees to respond directly to challenges. Our governance practices support strategic priorities and reinforce our commitment to responsible growth.

Business conduct

At LINAK, our mission is to improve lives through the solutions we deliver – and we do so in accordance with our ethical principles.

Integrity, fairness, and responsibility are central to our operations. These principles guide our decisions and actions, ensuring respectful treatment of employees, responsible environmental practices, and transparent engagement with stakeholders and business partners.

Ethics Handbook

The LINAK Ethics Handbook provides guidance for employees, outlining the ethical

standards and behaviours expected across the organisation. It reflects our commitment to integrity, fairness, and responsibility – helping employees navigate decisions with confidence and clarity.

Training on ethical behaviour

Our internal training programme equips new and relevant employees with knowledge and tools to uphold the ethical, socially responsible, and sustainability-related practices of LINAK. This training reinforces our values and ensures alignment with the principles set out in the Ethics Handbook.

Whistleblower function

LINAK has established a whistleblower portal that offers a secure and anonymous channel for employees, business partners, and other stakeholders to report concerns or potential violations of our ethical guidelines.

Employees can access the portal via the internal employee system or website.

External stakeholders can access the portal via the LINAK website.

Our Code of Conduct and Ethics Handbook reference the whistleblower portal to increase awareness of the reporting options available.

Sustainable supply chain

At LINAK®, we recognise that decisions across the supply chain have an impact on people, communities, and the environment. With global suppliers, we take responsibility for ensuring that sustainability, ethics, and compliance are integrated into our procurement practices.

Code of Conduct

In Q2 of 2025, we introduced a new Code of Conduct (CoC) that defines how we conduct business at LINAK and sets clear expectations for our suppliers. The CoC reflects evolving ESG requirements and international standards. The key principles in this CoC include requirements related to:

- Health and safety
- Modern slavery
- Child labour and juvenile work
- Working conditions
- Anti-corruption and anti-bribery
- Conflict minerals due diligence
- Conflicts of interest
- Fair business practices
- Environmental responsibility

The new CoC applies to suppliers who provide components to LINAK products and relevant sub-suppliers. All suppliers are required to confirm their commitment and implement these standards – or stricter equivalents – within their operations.

As the CoC was launched toward the end of this reporting year, only part of our supplier base has signed the new CoC. A total of 199 suppliers have signed either the new or previous version of the CoC, while 283 suppliers are currently in scope. We have established an implementation roadmap with the objective of securing signed versions of the new CoC from all suppliers who provide components to LINAK products and in scope during FY 2025/26.

Supplier audits

We conduct on-site audits that include a dedicated section focused on compliance with the CoC and ethical requirements. All new and potential suppliers are audited prior to onboarding, while existing suppliers are audited on an ad hoc basis.



Sustainability governance



At LINAK®, we apply a governance model anchored in our Sustainability Committee. The Committee defines the LINAK approach and roadmap to sustainability. If any decisions exceed the mandate of the Sustainability Committee, final approval is made by the LINAK Leadership Group.

The Committee consists of 15 representatives from across the organisation, with eight members also being part of the Leadership Group – ensuring alignment between sustainability efforts and overall business strategy. The Committee is co-led by Jette Jensen, Vice President of Quality, and Lars Uhd Nørgaard, Vice President of HR.

At operational level, sustainability is integrated throughout the organisation without a dedicated sustainability department. Instead, tasks related to sustainability – such as data collection, risk mitigation, and progress reporting – are managed within individual departments by employees with relevant expertise.

This approach ensures that sustainability is a shared responsibility, embedded in everyday operations.

Policies

Code of Conduct

We maintain a Code of Conduct that sets expectations for behaviour – both within LINAK® and among our business partners. The Code of Conduct outlines the standards our business partners and LINAK are expected to meet.

Ethics Handbook

The Ethics Handbook serves as the Code of Conduct for all employees, outlining expectations for behaviour, decision-making, and professional interactions across the organisation.

Environmental policy

We are committed to reducing our environmental impact, focusing on areas where efforts are proportionate to potential improvements. To support these goals, we undertake the following actions:

- Reduce scope 1, 2, and 3 carbon emissions
- Reduce energy consumption and pursue a transition to lower-impact energy sources
- Monitor and reduce water usage
- Ensure the safe handling and disposal of waste – prioritising reduction, reuse, and recycling to limit landfill use
- Integrate environmental considerations into the design of new products and packaging
- Provide end-of-life instructions for our products to facilitate appropriate waste management and recycling, supporting a circular economy
- Comply with applicable legislation and pursue continuous improvements to enhance environmental performance

Working environment policy

LINAK is committed to a safe and supportive workplace. Preventive actions and training in safe behaviour are central to continuous improvement. We focus on four safety areas: Physical conditions, protection from harmful substances, ergonomics, and procedures to prevent and respond to incidents. To enhance wellbeing, we emphasise five areas: Supportive colleagues, effective leadership, work-life balance, employee development, and living the LINAK culture. We comply with legislation and, where relevant, go beyond requirements. Responsibility lies with the work environment organisation, with activities carried out collaboratively between leadership and employees to ensure a strong and safe framework.

Quality policy

We are committed to delivering consistent quality and reliable products to our customers. This includes ensuring quality across all processes, complying with applicable requirements, pursuing continuous improvement, and providing dependable service at every customer touchpoint.

Conflict minerals policy

We collaborate with our suppliers to enhance transparency within the supply chain. Suppliers providing components or materials containing any of the 3TG minerals (Tin, Tungsten, Tantalum, or Gold) must work towards conflict-free sourcing, including from the Democratic Republic of Congo. Suppliers are required to conduct their own Reasonable Country of Origin Inquiry (RCOI) and due diligence processes to ensure valid and reliable conflict-free sourcing. We expect our suppliers to extend these practices to their own supply chain to guarantee traceability of conflict minerals back to the originating smelters.

Purchasing policy

LINAK® ensures that the global purchasing practices align with our roadmap for sustainable growth through strategic collaboration with suppliers. This policy emphasises risk management, value sourcing, and category management. Suppliers must meet criteria for competitiveness and sustainability, with contractual obligations and compliance focused on resilience and responsible business conduct.

Data protection policy

LINAK acts a lawful and reliable partner in its relationships with customers, suppliers,

employees, and other stakeholders – in accordance with the applicable data privacy legislation. We process personal data legally and responsibly, using appropriate systems, procedures, and technical measures to protect personal data while demonstrating compliance with applicable data laws.

Whistleblower policy

The purpose of the Whistleblower policy is to provide LINAK Group employees with a safe and protected mechanism for reporting violations or suspected violations of applicable laws, regulations, and the guidelines outlined in the LINAK Ethics Handbook.



Turning governance commitments into impact



Our focus for FY 2024/25

Objectives completed FY 2024/25

New Code of Conduct

New Ethics Handbook

New Ethics Training

EcoVadis bronze rating

Goals for FY 2025/26

Ensure all direct suppliers in scope sign the Code of Conduct

Increase awareness of the whistleblower function

Relevant employees to complete ethics training

EcoVadis silver rating

ESG index

Environmental data

Carbon emissions					
Data	Unit	FY 2024/25	FY 2023/24	Baseline year FY 2021/22	Comments
Total emissions (scope 1, 2 and 3)	t CO ₂ e	314,511	303,542	405,002	
Scope 1 GHG emissions	t CO ₂ e	2,258	2,200	2,378	
Emissions from company cars	t CO ₂ e	603	657	720	
Emissions from on-site combustion	t CO ₂ e	1,652	1,543	1,658	
Fugitive emissions	t CO ₂ e	NA	NA	NA	Revision for data upload for fugitive emissions in TM1 will be done for FY 2025/26. Fugitive emissions are below 1% of combined scope 1+2.
Scope 2 GHG emissions, market based	t CO ₂ e	5,748	8,930	7,859	
Electricity	t CO ₂ e	5,715	8,890	7,817	
District heating/cooling	t CO ₂ e	33	40	42	
Scope 2 GHG emissions, location based	t CO ₂ e	4,522	4,251	4,043	
Electricity	t CO ₂ e	4,489	4,211	4,001	
District heating/cooling	t CO ₂ e	33	40	42	
Scope 3 GHG emissions	t CO ₂ e	306,505	292,413	394,765	
Emission from purchased goods and services (category 1)	t CO ₂ e	208,300	189,823	258,305	We have updated the emissions factor used for purchased electronics. While this adjustment significantly impacts total scope 3 emissions, the revised factor has been applied retroactively across previous years. Therefore, this change does not affect our reported emission reduction trends.
Emission from capital goods (category 2)	t CO ₂ e	18,449	23,899	40,746	
Emission from fuel- and energy-related activities (category 3)	t CO ₂ e	1,773	1,734	1,753	
Emission from upstream transportation and distribution (category 4)	t CO ₂ e	10,872	10,694	12,615	
Emission from waste generated in operations (category 5)	t CO ₂ e	196	193	227	
Emission from business travel (category 6)	t CO ₂ e	423	416	491	
Emission from employee commuting (category 7)	t CO ₂ e	1,604	1,604	1,687	
Emission from downstream transportation and distribution (category 9)	t CO ₂ e	813	800	944	

Data	Unit	FY 2024/25	FY 2023/24	Baseline year FY 2021/22	Comments
Emission from use of products sold (category 11)	t CO ₂ e	63,383	62,570	77,196	
Emission from end-of-life treatment of sold products (category 12)	t CO ₂ e	691	679	801	
Resource use					
Energy in total	MWh	32,642	32,070	30,935	
Electricity	MWh	19,510	19,197	18,021	
Renewable energy ratio	%	33	10	6	
Stationary energy	MWh	10,199	9,711	9,662	
Other energy	MWh	2,933	3,162	3,252	
Total waste	t	2,375	2,093	–	
Hazardous waste	t	204	202	–	
Non-hazardous waste	t	2,171	1,890	–	
Water consumption	m ³	33,650	–	–	
Social data					
Employee engagement					
Employee engagement – score		4.23	4.22	–	Goal: 4.2
Employee engagement – positive responses	%	85.5	84.8	–	Goal: 85%
Employee engagement survey participation rate	%	83	87.7	–	
People					
Total number of employees	Number	2,520	2,443	–	
	Male	1,590	1,520	–	
	Female	930	923	–	
Seniority	Years	10	9.5	–	
Employees per country					
Denmark (including LINAK Denmark)	Number	1,239	1,190	–	
	Male	839	791	–	
	Female	400	399	–	
Slovakia	Number	273	264	–	
	Male	86	83	–	
	Female	187	181	–	
United States	Number	315	316	–	
	Male	215	212	–	
	Female	100	104	–	
China	Number	229	223	–	
	Male	127	123	–	
	Female	102	100	–	
Thailand	Number	130	109	–	
	Male	86	71	–	
	Female	44	38	–	

ESG index

Data	Unit	FY 2024/25	FY 2023/24	Baseline year FY 2021/22	Comments
Germany	Number	86	82	–	
	Male	53	51	–	
	Female	33	31	–	
Rest of the world	Number	248	259	–	
Employee turnover	%	15.9	12.2	–	
Employee headcount	Number	2,520	2,443	–	
Permanent	%	96.5	98	–	
	Male	61.1	61	–	
	Female	35.4	37	–	
Temporary	%	3.5	2	–	
	Male	2	1	–	
	Female	1.5	1	–	
Number of non-guaranteed hours	Number	24	31	–	
	Male	14	14	–	
	Female	10	17	–	
Full-time and part-time employee headcount	Number	2,520	2,443	–	
Full-time	%	94.5	95	–	
	Male	61.3	60.9	–	
	Female	33.2	34.1	–	
Part-time	%	5.5	5	–	
	Male	1.8	1.3	–	
	Female	3.7	3.7	–	
Training and development					
Percentage of employees that participated in regular performance and career development reviews	%	80	63	–	2023/24 numbers were for entities with 50+ employees. 2024/25 numbers include all entities
Average number of training hours per person for employees	Number	7	9	–	
	Male	8	10	–	
	Female	5	8	–	
Total number of educational collaborations	Number	170	119	–	Includes: internships, apprenticeships, student workers, and thesis/project collaborations
Diversity and inclusion					
Employees per gender	Number			–	
Male	%	63.1	62	–	
Female	%	36.9	38	–	
Other	%	–	–	–	

Data	Unit	FY 2024/25	FY 2023/24	Baseline year FY 2021/22	Comments
Gender distribution in top management	Number	10	10	–	
	Male	7	7	–	
	Female	3	3	–	
Gender distribution in the Board	Number	7	7	–	
	Male	4	4	–	
	Female	3	3	–	
Wages					
Gender pay gap	%	20.3	21.4	–	
Annual total remuneration ratio	Ratio	8.8	8	–	
Adequate wages – percentage of employees paid less than benchmark		0	0	–	
Denmark (including LINAK Denmark)	%	N/A	N/A	–	
Slovakia	%	0	0	–	
United States	%	0	0	–	
US	%	0	0	–	
China	%	0	0	–	
Thailand	%	0	0	–	
Subsidiaries	%	0	–	–	
Health and safety					
Work-related accidents with absence	Number	22	13	–	2023/24 numbers were for entities with 50+ employees. 2024/25 numbers include all entities
Days lost to work-related injuries	Days	163	213	–	2023/24 numbers were for entities with 50+ employees. 2024/25 numbers include all entities
Lost time injury frequency (LTIF)	ppm	5.2	3.7	–	2023/24 numbers were for entities with 50+ employees. 2024/25 numbers are for all entities.
Fatalities	Number	0	0	–	
Governance data					
Ratings					
EcoVadis score	Score	Bronze medal	Committed badge	Not rated	Goal: Silver badge for 2025/26
EcoVadis rating	Rate	64/100	47/100	Not rated	–

ESG index

Data	Unit	FY 2024/25	FY 2023/24	Baseline year FY 2021/22	Comments
Management systems					
ISO9001	Sites	LINAK HQ, LINAK Slovakia, LINAK China, LINAK US, LINAK Thailand, LINAK Germany, LINAK Denmark, LINAK UK & LINAK Australia	–	–	
ISO14001	Sites	LINAK HQ, LINAK Slovakia, LINAK China, LINAK US, LINAK Denmark, LINAK UK & LINAK Australia	–	–	
ISO45001	Sites	LINAK HQ, LINAK Slovakia & LINAK DK	–	–	
Sustainable supply chain					
Number of system audits at suppliers	Number	17	21	14	
Suppliers in scope of Code of Conduct	Number	283	278	–	
Suppliers with signed Code of Conduct	Number	199	188	–	
Suppliers who have not signed Code of Conduct	Number	84	90	–	
Reply ratio	%	70.3	67.6	–	
General					
Number of whistleblower cases	Number	0	0	–	
Cases resolved	Number	0	0	–	
Cases not resolved	Number	0	0	–	
Cases deemed irrelevant	Number	0	0	–	

Methodology for environmental metrics

The LINAK® Group's climate inventory measures the greenhouse gas emissions released by the company, both directly and indirectly. This calculation includes emissions from sources owned or controlled by LINAK (scope 1 and 2), as well as those resulting from our operational activities (scope 3). Emissions are expressed in metric tonnes of CO₂-equivalent (CO₂e) and cover the period from 1 July to 30 June, aligning with the LINAK fiscal year.

For climate accounting, LINAK Group adheres to the standards set by the Greenhouse Gas Protocol (GHG Protocol) and follows its five principles: Relevance, completeness, consistency, transparency, and accuracy.

The emission categories significant to the LINAK Group include:

- Category 1: Purchased goods and services
- Category 2: Capital goods
- Category 3: Fuel- and energy-related activities
- Category 4: Upstream transportation and distribution
- Category 5: Waste generated in operation
- Category 6: Business travel
- Category 7: Employee commuting
- Category 9: Downstream transportation and distribution
- Category 11: Use of sold products
- Category 12: End-of-life treatment of sold products.

For scope 1 and scope 2 emissions, the LINAK Group relies on meter readings and invoices from utility suppliers. Scope 1 emissions are generated from the combustion of gas, fuel for company vehicles, diesel used in stationary generators, and fugitive emissions from welding gases, with relevant emission factors sourced from the Defra database. Scope 2 emissions result from electricity use in production and electric vehicles, as well as district heating and cooling consumption, with

emission factors obtained from Defra and the International Energy Agency (IEA).

Category 1: Purchased goods and services

The emissions from purchased goods and services cover all upstream emissions linked to the production of each product. We calculate these emissions using a mass-based method, where we multiply the mass of a product by its corresponding emission factor, sourced either from primary data or the Ecoinvent database. We have calculated emissions for all factories, while excluding expenditures for subsidiaries, since factories represent over 95% of total spending across all LINAK entities.

Category 2: Capital goods

The embedded emissions for capital goods include all upstream emissions related to their creation. We determine these emissions using a spend-based approach, where we multiply the expenditures for various capital goods categories by the relevant emission factors. These emission factors come from the Danish Business Authority's emission calculator, Klimakompasset, which is based on the Environmentally Extended Input-Output database, EXIO.

Category 3: Fuel- and energy-related activities

Fuel- and energy-related activities cover the upstream emissions linked to the production of fuels, electricity, heating, and other energy sources used by the LINAK Group, which are reported in scope 1 and 2. We calculate these emissions based on total energy consumption, multiplying it by the relevant emission factors from the Defra database.

Category 4: Upstream transportation and distribution

The emissions from upstream transportation and distribution include all inbound transport for LINAK and outbound transport that LINAK manages. We base these emissions on primary

data from forwarding companies. If this data is not available, we manually calculate emissions using EcoTransIT's emission calculator. This category also accounts for emissions related to the energy consumption of storage facilities operated by third parties. We have investigated the storage facilities for production sites, but have excluded those operated by third parties for subsidiaries.

Category 5: Waste generated in operations

The emissions from waste generated in LINAK operations include those from third-party treatment and disposal of waste generated by LINAK. We calculate these emissions by multiplying the relevant emission factors from the Defra database with the various waste fractions produced during operations. We have collected primary data on waste fractions from LINAK factories, as well as from subsidiaries in Denmark, Germany, and Switzerland. For the remaining LINAK subsidiaries, we estimated waste generation using proxy data from LINAK Switzerland.

Category 6: Business travel

We have gathered business travel data for LINAK from each site. Emissions have either been supplied by external travel agencies or calculated manually using activity data from the individual LINAK sites. To perform these calculations, we have used the emission calculator from the International Civil Aviation Organization, along with emission factors from Defra.

Category 7: Employee commuting

The emissions related to employee commuting arise from the travel LINAK employees make between home and work. We have conducted emissions calculations for each LINAK entity, using data collected from questionnaires distributed across all sites. From these questionnaires, we determine an average emission factor per employee for each site, which we then multiply by the number of employees at that site.

Category 9: Downstream transportation

The emissions from downstream transportation include all outbound transport that LINAK does not oversee. Since this transport occurs after the sale of products and is beyond the control of LINAK, we could not obtain primary data from shipping companies. Instead, we based our emission calculations on available export data from LINAK entities, which provide the mass and distance for outbound shipments. We then multiplied this data by the relevant emission factors obtained from EcoTransIT's emission calculator.

Category 11: Use of sold products

The emissions associated with the use of sold LINAK products stem from their electricity consumption. We calculate these emissions based on energy consumption data from each segment, which we multiply by the number of products sold in a fiscal year. Because it is uncertain whether products sold in a specific country will be used there or sent to a third country, we use a global emission factor for electricity sourced from the IEA database.

Category 12: End-of-life treatment of sold products

This category covers the emissions linked to the disposal and treatment of LINAK products at the end of their life. We calculate emissions based on the number of products sold, their material composition, and the associated packaging. The total weight of materials sent for disposal is multiplied by the relevant emission factors from the Defra database. The disposal methods for these materials are determined using a distribution key set by HJ Hansen, a leading Danish cleantech company that manages waste generated by LINAK HQ.

Exclusions

The following emissions are not considered material to LINAK and have therefore been excluded from our emission calculations

- Category 8: Upstream leased assets
- Category 10: Processing of products sold
- Category 13: Downstream leased assets
- Category 14: Franchises
- Category 15: Investments

Energy consumption

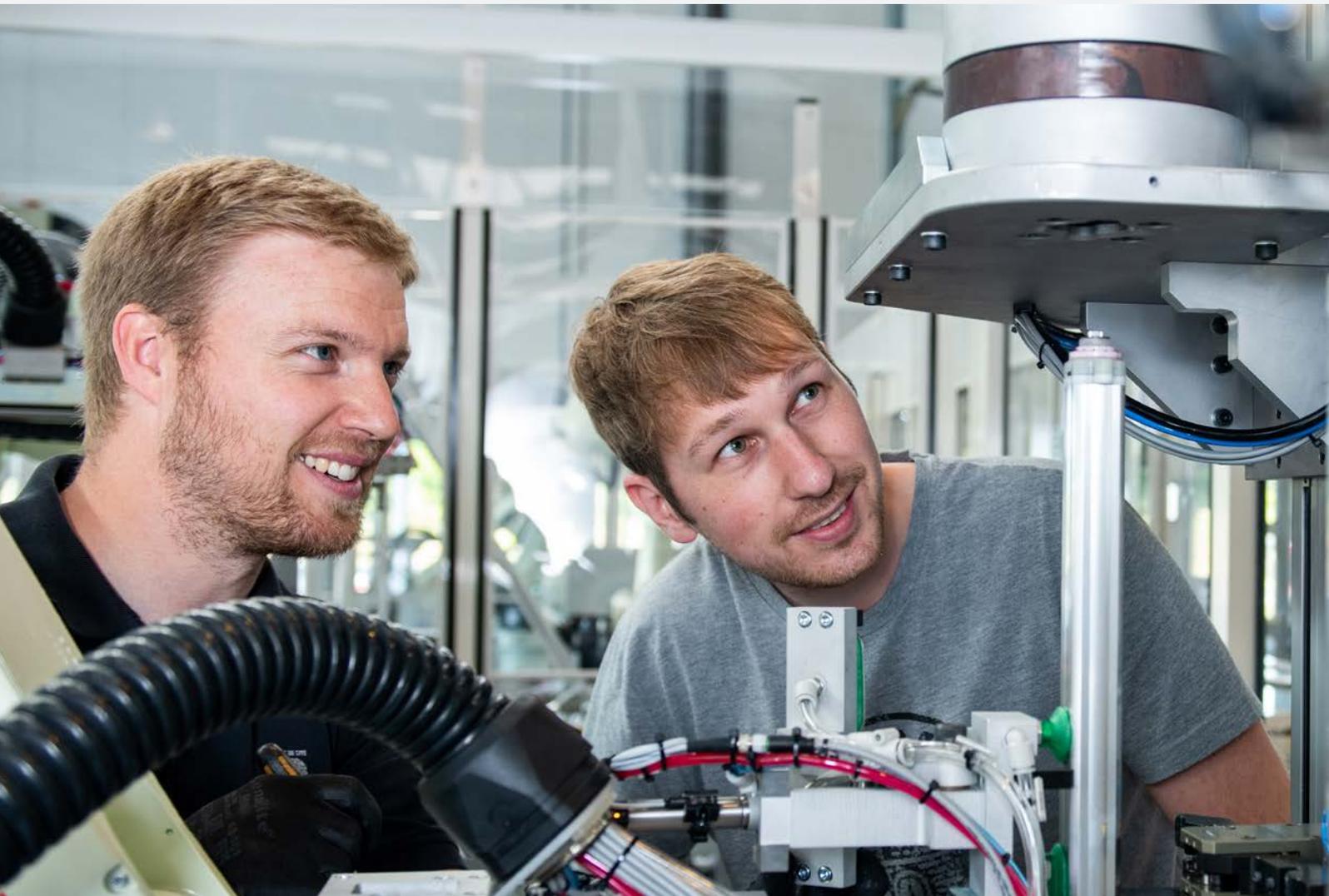
Energy consumption includes the energy used in operations at all LINAK® entities. It is divided into three subcategories: Electricity, Stationary energy, and Other. The 'Other' category covers mobile energy, excluding electric mobile energy, which is included in the electricity consumption. We also report on the share of renewable energy used in the electricity consumed.

Waste

The waste data is all waste generated and collected at LINAK factories. Waste is classified into hazardous and non-hazardous fractions. Currently, there is no standardised system for uniformly categorising waste across all LINAK entities, which may lead to less accurate classification of waste fractions. We have quantified the waste fractions based on the best available estimates.

Water

Water data is all water used across all LINAK entities, and includes both water used for production and for comfort (drinking, bathroom facilities, heating etc.) use. Water consumption has been converted into m³.



Methodology for social metrics

Total number of employees

The total number of employees reflects the number of individuals employed by LINAK® at the end of the reporting period, regardless of whether they work full-time or part-time, or are on a permanent or temporary contract. This figure excludes external temporary workers and those whose employment was terminated during the reporting period. This number serves as the foundation for various metrics, including headcount specifications, seniority, training hours, gender pay gap, annual total remuneration ratio, and gender distribution (diversity metrics).

Headcount by gender

This metric categorises the total number of employees at the end of the reporting period by gender. Gender can be reported as male, female, or other. The number of employees reported as other is less than 10 and has therefore been reported as female throughout the report.

Seniority

This figure for seniority represents the average number of years an employee has been with LINAK. We calculate it by totalling the number of days each current employee has been employed as of the end of the reporting period and then dividing this total by 365 to determine the average seniority in years.

Employees per country

Headcount by country provides the total number of employees at the end of the reporting period for each country where LINAK has 50 or more employees. In Denmark, this includes both LINAK HQ in the town of Guderup and the subsidiary LINAK Danmark in the town of Silkeborg. The remaining workforce includes sites in Australia, Benelux, Brazil, Czech Republic, Finland, France, Holland, India, Italy, Japan, Malaysia, New Zealand, Norway, Poland, South Korea, Spain, Sweden, Switzerland, Turkey, and the United Kingdom.

Employee turnover – all employees

Employee turnover is calculated by dividing the number of employees who left LINAK, whether voluntarily or involuntarily, by the average number of employees during the reporting period. To find the average, we add the employee count at the start and end of the period and divide by two.

Permanent employee headcount

The permanent employee headcount shows the total number of permanent employees at the end of the reporting period, organised by gender. Permanent employees are those who work for LINAK HQ without a predetermined end date or those with an end date beyond the reporting period who have been with LINAK for more than 12 months prior to the end of the reporting period. For the rest of the subsidiaries, they have predefined permanent employees as part of their reporting process.

Temporary employee headcount

This metric represents the total number of temporary employees at the end of the reporting period, broken down by gender. Temporary employees are defined as those with a predetermined end date for their employment with LINAK HQ that is less than six months beyond the end of the reporting period and who have been employed for less than 12 months prior to the end of the reporting period. For the remaining subsidiaries, temporary employees are predefined as part of their reporting process. The non-guaranteed hours employee headcount indicates the total number of employees without guaranteed hours at the end of the reporting period, categorised by gender. These employees work for LINAK without a guaranteed minimum or fixed number of working hours.

Total number of educational collaborations

This metric reflects the total number of collaborations LINAK has had with individuals

connected to the educational system during the reporting period. It includes internships, apprenticeships, student workers, and thesis/project collaborations.

Full-time employee headcount

This metric indicates the total number of full-time employees at the end of the reporting period, broken down by gender. Full-time employees are defined as those working full-time according to the standards in their respective countries. The full-time employee headcount includes individuals hired under both permanent and temporary contracts.

Part-time employee headcount

This metric represents the total number of part-time employees at the end of the reporting period, broken down by gender. Part-time employees are defined as those working fewer hours than the standard full-time schedule in their respective countries. The part-time employee headcount includes individuals hired under both permanent and temporary contracts.

Non-guaranteed hours employee headcount

This figure indicates the total number of nonguaranteed hours employees at the end of the reporting period, categorised by gender. These employees work for LINAK without a guaranteed minimum or fixed number of working hours.

Percentage of employees that participated in regular performance and EDD reviews

This metric shows the number of employees who have had an individual career development or performance review during the reporting period.

Average number of training hours per employee

This figure represents the total number of training hours recorded per employee in the LINAK® HR

system, excluding all informal training. It is first presented as an overall average for all employees and then broken down by gender.

Gender distribution in top management

This metric evaluates the gender distribution at top management levels by calculating the percentage of the under-represented gender relative to the total headcount in top management at the end of the reporting period. Top management includes the CEO and those who report directly to the CEO.

Gender distribution in the Board

This figure represents the number of females divided by the total number of board members, including both general-meeting-elected members and employee-elected members.

Gender pay gap

The figures are presented as a weighted average across the different sites and illustrate the difference between the average annual earnings of men and women, expressed as a percentage of men's average gross annual earnings. Salary data has been collected from sites with more than 50 employees, including those in Denmark (LINAK HQ and LINAK Danmark), China, Thailand, Slovakia, the United States, and Germany. All salary figures have been converted to Danish kroner based on the exchange rates as of 1 October 2025, as provided by the currency rate resource: <https://www.valutakurser.dk/>. Salary is defined as the yearly base salary, pension, and bonus.

For employees who were not employed for the entire period, their salaries have been annualised to facilitate comparison with those who worked throughout the reporting period.

Similarly, for employees on sick leave, maternity leave, or any other extended absence who did not receive a full salary from LINAK, their salaries have also been annualised for comparability.

For part-time employees or those with reduced working hours, their salaries have been adjusted to reflect a full-time equivalent for comparison with full-time employees.

Annual total remuneration ratio

The total remuneration pay ratio is calculated by dividing the full-year base salary, pension, and bonus of the highest-paid employee by the average yearly pay (including pension and bonus) for all company employees at sites with more than 50 employees. Salary data has been collected from sites with more than 50 employees. All salary figures have been converted to Danish kroner based on the exchange rates as of 1 October 2025, as provided by the currency rate resource: <https://www.valutakurser.dk/>.

Salary is defined as the yearly base salary, pension, and bonus. For employees who were not employed for the entire period, their salaries have been annualised for comparison with those who worked throughout the reporting period. Similarly, for employees on sick leave, maternity leave, or any other extended absence who did not receive a full salary from LINAK, their salaries have also been annualised to ensure comparability. For part-time employees or those with reduced working hours, their salaries have been adjusted to reflect a full-time equivalent for comparison with full-time employees.

Employee engagement survey participation rate

This rate reflects the percentage of employees who participated in the Employee engagement survey (except China and Norway) compared to the total number of employees invited to participate

Employee engagement score

The employee engagement score is the weighted average derived from responses to three sections (Value, Leadership, and Wellbeing) in

our Employee engagement survey. This score is presented in two formats: A weighted average of the 1 to 5 score, and a weighted percentage of positive feedback. It includes overall results from all LINAK® subsidiaries, except for Norway. To calculate the weighted average, we first determine the average score for each subsidiary and then adjust these averages based on the number of employees who participated in the survey. The survey is conducted biannually and is administered at different times across various subsidiaries, which means the data may be up to 24 months old by the end of the reporting period.

Fatalities

The total number of fatalities involving employees due to work-related accidents. This figure also includes fatalities of non-employees occurring on the site. The data is collected directly from the subsidiaries.

Work-related accidents (w. absence)

Number of work-related accidents (w. absence)
The total number of accidents that have resulted in absence from work. Work-related accidents are only registered if they result in at least a full day's absence, and not if an individual gets injured and leaves work but returns to work the next day.

Lost time injury frequency rate

This rate is calculated by multiplying the number of injuries resulting in lost time (i.e. one day or more) by one million and then dividing it by the total hours worked over a 12-month period. The final score is derived from a weighted average based on the number of employees at the end of the reporting period.

Days lost to work-related injuries

The total number of days that have occurred due to injuries. Days are counted from the first full day's absence, and not from the day an individual gets injured and leaves work.



Governance methodology

Whistleblower

The number of reported whistleblower cases is the total number of reported cases through our whistleblower portal. This includes both internal and external reported cases.

Code of Conduct

The number of suppliers in scope for the LINAK® Code of Conduct (CoC) is calculated as the number of suppliers from whom LINAK has purchased goods worth more than €15,000 within the last 12 months. The suppliers in scope are suppliers that deliver components to LINAK products. For FY 2024/25, this number was 283.

The number of signed CoC agreements is calculated as the number of suppliers, with

whom LINAK has signed a business agreement, within the last six years. The business agreement includes our CoC.

LINAK released a new CoC during FY 2024/25. The number of CoC signed reflects a mix of the new and previous versions.

Supplier audits

Supplier audits are calculated as the number of suppliers with whom we have conducted on-site audits, including both system and quality audits. The number of non-conformities is based on the audit reports from these audits and the conclusions of our auditors.







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Innovation is in our core. We have the curiosity to think innovatively and the power to make it real on all levels.



We are responsible in what we do – towards customers, employees and environment. Creating trust and taking care is in our DNA.



From global presence to local understanding. We believe in worldwide support and being close to our customers.



LINAK has a world-class sales and service organisation. Today we are present in 35 countries all over the world. For further information, please visit our website: [LINAK.COM](https://www.linak.com)

