

| ESG Profile

LEDERNES HOVEDORGANISATION

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1 Actions

Here's an overview of all the actions the company has stated it's already working on within Environment, Social and Governance.

Actions within Environment



Here's what the company reports it's already doing, which contributes positively to - or reduces negative impact on - the environment.

Energy consumption

- We have a policy for our energy consumption.
- We're aware of our energy consumption, and we measure it.
- We're working on making our energy consumption more efficient.
- We use green energy in our production.

Water consumption

- We're aware of our water consumption, and we measure it.
- We're working on minimising our water consumption.

Pollution

No actions selected.

Waste and resources

- We sort our waste properly.

CO₂e reduction

- We have a policy for our climate impact.
- We're working on minimising our CO₂e emissions.
- We measure our CO₂e emissions.
- We measure and document emissions from our own facilities and transport.
- We measure and document emissions from purchased electricity and heat.
- We've set goals for reducing our CO₂e emissions.

Climate adaptation

No actions selected.

Biodiversity and nature

No actions selected.

Actions within Social



Here's what the company reports it's already doing related to social matters.

Health, safety and well-being

- ✓ We have a policy for our work with health and safety.
- ✓ We're actively doing something to prevent work-related injuries.
- ✓ We keep a list of our work-related accidents.
- ✓ We're actively working on preventing stress.
- ✓ We have the tools to handle stress if we're affected by it.
- ✓ We're actively doing something to promote work-life balance.
- ✓ We measure employee satisfaction.

Diversity and inclusion

- ✓ We have a policy for diversity and inclusion.
- ✓ We make efforts that promote diversity and inclusion in the workplace.
- ✓ We focus on diversity when hiring managers on all levels.
- ✓ We have targets for the number of women or men in executive management positions and the board.
- ✓ We offer flexible working conditions whenever we can.
- ✓ We measure how many employees complete courses giving them new competencies or knowledge.

Gender equality and equal pay

- ✓ We measure equal pay for equal work.
- ✓ We communicate that we want to be an inclusive workplace.

Supplier relationship management

No actions selected.

Responsibility towards your customers

- ✓ We have a process to ensure quality and safety in what we deliver to our customers.

Actions within Governance



Here's what the company reports it's already doing within Governance.

Business strategy

- ✓ We've integrated sustainability into our business strategy.
- ✓ The responsibility for sustainability is anchored in our executive management team.
- ✓ We've defined roles and responsibilities for our work with sustainability.
- ✓ We've identified which Global Goals that are most relevant for us to contribute to.
- ✓ We've identified where we have the greatest impact – positive and negative.
- ✓ We disclose our ESG key figures at least annually.

Legislation and compliance

- ✓ We continuously keep track of legislation that might affect us directly or indirectly.
- ✓ We continuously ensure that we comply with the current requirements and rules.
- ✓ We're part of groups of peers and professionals that discuss legislation and regulation.

Documentation and reporting

- ✓ We publish an annual report on our sustainability actions.
- ✓ We use a recognised framework for our reporting.
- ✓ We publish ESG key figures at least annually.
- ✓ We have an accounting manual for our ESG key figures.

Risk management

- ✓ We identify ESG risks in the same way as other business risks.
- ✓ We continuously monitor our ESG risks.

Business ethics

- ✓ We have a policy for ethical behaviour.
- ✓ We have a policy for handling personal data (GDPR).
- ✓ We have a policy for data ethics.
- ✓ We have a whistleblower scheme.
- ✓ We monitor the number of reported cases of unethical behaviour.

2

Stakeholders

Here's an overview of all the requirements and expectations the company has stated that its main stakeholders have within Environment, Social and Governance.

Stakeholder analysis

Here are the requirements and expectations from local authorities, financial actors, B2B customers, consumers and employees the company reports it's met with.

	E	S	G
Local authorities	<p>EU vil stille krav til, at virksomheden redegør for dens klimaaftryk fra 2026.</p> <p>The local authorities require waste sorting.</p> <p>The local authorities require disclosure of energy consumption at least every 4th year.</p>	<p>The local authorities require the company to have general business practices for employee rights covered.</p> <p>The local authorities require the company to present employee salary statistics by gender.</p>	<p>The local authorities will require that reporting on social responsibility is anchored in the executive management team from 2026.</p> <p>The local authorities will require a double materiality assessment and structured sustainability work from 2026.</p> <p>The local authorities require compliance with guidelines for communicating ESG.</p> <p>The local authorities require to see targets and policies for the underrepresented gender in all layers of management.</p> <p>The local authorities require a whistleblower scheme.</p>
Financial actors	<p>Financial actors require carbon accounts.</p> <p>Financial actors require documentation of reduced energy consumption.</p> <p>Financial actors require a climate action plan.</p>	Nothing selected.	Financial actors require a sustainability strategy.
B2B customers	<p>Customers ask for carbon reduction plans.</p> <p>Customers ask for more use of green energy.</p> <p>Customers ask for eco-labeling.</p>	Nothing selected.	Customers ask for a sustainability strategy.
Consumers	<p>Consumers want less CO₂e emissions in product manufacturing.</p> <p>Consumers want processes that manage and minimise environmental pollution.</p>	<p>Consumers want decent working conditions for employees.</p> <p>Consumers expect that the company actively promotes equality.</p>	Consumers expect the company to communicate sustainability transparently.
Employees	<p>Employees want the company to reduce its negative impact on the environment.</p> <p>Employees want to be involved in the company's environmental actions.</p>	<p>Employees want work-life balance.</p> <p>Employees want diversity and inclusion.</p> <p>Employees demand equal pay between genders.</p>	<p>Employees expect the company to take social responsibility.</p> <p>Employees want honest and responsible management of the company.</p>

3

Focus areas

Here's an overview of the focus areas the company has chosen to prioritise within Environment, Social and Governance.

Materiality matrix

The materiality matrix adds a visual overview of the focus areas the company has chosen and prioritised in relation to its impact on 1) society, environment and people and the areas' impact on 2) business, finances, reputation and strategy.

Chosen focus areas

Health, safety and well-being

Diversity and inclusion

Gender equality and equal pay

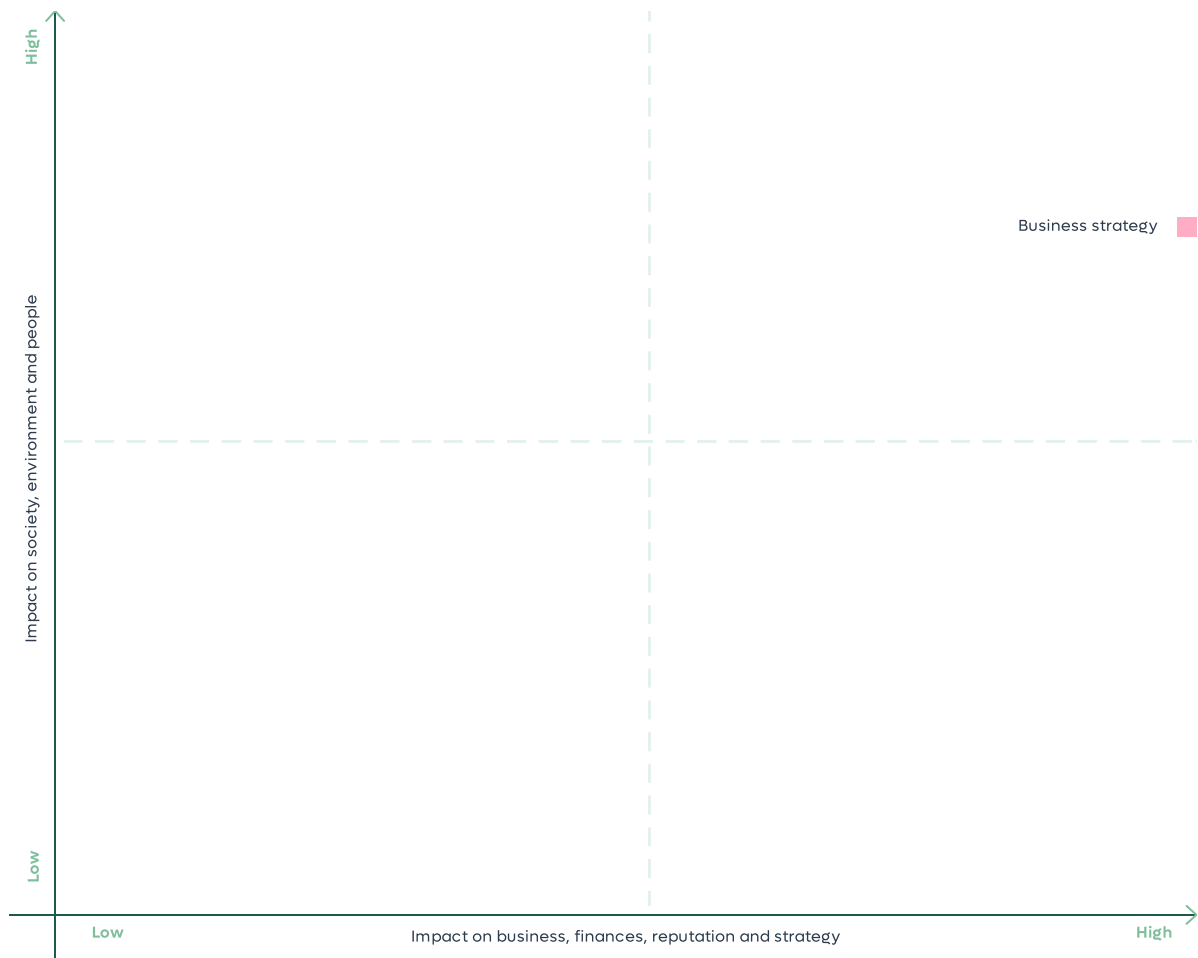
Business strategy

Legislation and compliance

Documentation and reporting

Category:

■ Environment (E) ■ Social (S) ■ Governance (G)



4

Key figures

Here's an overview of the company's key figures in environment, social and governance.

The ESG Profile doesn't audit key figures – it merely calculates them based on the company's entered data. Therefore, the ESG Profile also doesn't take responsibility for accuracy and completeness or whether the key figures accurately reflect the company's performance.

Overview of ESG key figures

Here's the complete overview of the company's ESG key figures – in other words, the data the company has available about its environmental, social and governance impact.

The accounting principles and formulas used to calculate the ESG key figures are described at the end of this document, along with the foundation for the company's entered data.

Key figures	Unit	Result
E Environment		
Purchased electricity		
Market-based	kg CO ₂ e	0
Location-based	kg CO ₂ e	0
Purchased cooling and heating		
Cooling and heating consumption	kg CO ₂ e	0
Water consumption		
Water consumption	m ³	0
Consumption from own facilities		
Consumption from own facilities	kg CO ₂ e	0
Fuel consumption from own vehicles		
Fuel consumption	kg CO ₂ e	0
Electric vehicles	Number	0
Emissions from other transport		
Flights	kg CO ₂ e	0
Employee vehicles	kg CO ₂ e	0
Train	kg CO ₂ e	0
Taxi	kg CO ₂ e	0
Ferry	kg CO ₂ e	0
Waste management		
Plastics	kg	0
Paper	kg	0
Cardboard	kg	0
Cartons	kg	0
Glass	kg	0

Metal	kg	0
Textile waste	kg	0
Food waste	kg	0
Residual waste	kg	0
Hazardous waste	kg	0

S Social

Gender diversity

Number of full-time employed women	% FTE	0
Number of full-time employed men	% FTE	0

Employee turnover rate

Employee turnover rate	%	0
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Sickness absence

Sickness absence	Days/FTE	0
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Work-related accidents

Work-related accidents	Number	0
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Employee satisfaction

Response rate	%	0
Satisfaction percentage	%	0

Salary gap between genders

Salary gap between genders	Times	0
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G Governance

Salary gap between CEO and employees

Salary difference between CEO and employees	Times	0
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The board's participation

Presence at board meetings	%	0
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Gender diversity on the board

Female percentage	%	0
Male percentage	%	0

Gender diversity in other levels of management

Executive management team, share of women	%	0
Executive management team, share of men	%	0
Other management levels, share of women	%	0
Other management levels, share of men	%	0

Training in ethical behaviour

Employees trained in ethical behaviour	Number	0
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Accounting principles for ESG key figures

Here's an explanation of all the key figures – from Environment to Social and finally Governance.

These are the general principles for calculating the ESG key figures. It's important to stress that these are not the company's specific accounting principles.

In other words, the explanations provided here are the ESG Profile's general descriptions outlining what the different key figures include and not how the company defines its individual key figures.

ESG key figures	Note
E Purchased electricity	The amount of electricity purchased from external suppliers. It's usually calculated based on consumption statements from energy companies. Electricity consumption emissions can be calculated from a market-based or location-based approach. Location-based emission calculations are based on the average CO ₂ emissions per kWh, and in Denmark, they're divided into east and west. Since there's a big difference between the location-based conversion factors for East and West Denmark, it's important to divide the consumption into consumption in East and West Denmark, respectively. East Denmark is Zealand, Lolland-Falster and Bornholm, West Denmark is Jutland and Funen. Market-based emission calculations, on the other hand, are based on the actual amount of CO ₂ emissions associated with electricity from specific suppliers. In this calculation, it's possible to offset emission savings from purchased renewable energy certificates (RECs). (Purchased electricity in MWh * Location-based conversion factor) or (Purchased electricity in MWh * Market-based conversion factor (adjusted for RECs)). The applied conversion factor is from Energinet, 2022.
E Purchased cooling and heating	The amount of heat purchased from external suppliers. This may include heat for heating buildings and production processes as well as for cooling and other thermal needs. The emissions from heat consumption are calculated based on a national conversion factor. (Purchased district heating/district cooling in kWh * National conversion factor). The applied conversion factor is from HOFOR, 2022 (updated April 2023).
E Water consumption	The sum of all water consumed from all sources such as surface water, groundwater or municipal water. (Total water consumption in m ³).
E Consumption from own facilities	Self-generated energy includes the direct emissions generated from activities the company owns and controls, e.g., CO ₂ emissions from its own facilities for heat and energy production, generators or similar. (Used fuel type in tons/litres/kWh/m ³ * Conversion factor per specific fuel type). The applied conversion factor is from the tab 'Fuels' from DEFRA, 2023, and for town gas from HOFOR, 2022.
E Fuel consumption from own vehicles	Fuel for own vehicles covers the fuel a company uses in company-owned vehicles such as cars, trucks or similar – including leased vehicles. It can consist of gasoline, diesel, natural gas or similar fuel types. (Used fuel type in litres/m ³ /tons * Conversion factor per fuel type). The applied conversion factor is from DEFRA, 2023 (fuels per litre).
E Emissions from other transport	Consumption of other transport covers the use of transportation means not owned or leased by the company. This includes air travel, train journeys, taxi rides, ferry trips, etc. (Kilometres travelled with the type of transport per year * Conversion factor per type of transport). The applied conversion factor is from DEFRA, 2023. Business travel - air, Business travel - land, Regular taxi, Business travel - sea, Ferry, average and DSB, 2022.
E Waste management	Waste management includes sorting and measuring the amount of waste produced in a business divided into ten categories: Food and beverage cartons, textile waste, food waste, glass, paper, cardboard, metal, plastic, residual waste and hazardous waste. (Quantity of waste type in kg per year).
S Gender diversity	Gender diversity covers the proportion of temporary and full-time female employees out of the total full-time workforce. (Number of female FTEs + male temporary workers) / (Total number of FTEs + temporary workers). (Number of male FTEs + female temporary workers) / (Total number of FTEs + temporary workers).
S Employee turnover rate	The employee turnover rate is calculated for all employees who leave the company – voluntarily and involuntarily. Retirements are included among the employees who leave involuntarily. Note, this key figure only covers own FTEs. (Voluntary + involuntary FTEs leaving) / Total number of FTEs.
S Sickness absence	Number of full days where all own employees are sick and therefore not at work out of the total number of FTEs. A distinction is made here between sick days related to stress and all other sick days. (Number of sick days for all own FTEs per year / Total number of FTEs) (Number of stress-related sick days for all own FTEs per year / Total number of FTEs).
S Work-related accidents	Work-related accidents are psychological or physical personal injuries caused by an event or impact related to the workplace that happens suddenly or within five days. (Number of work-related accidents per year).
S Employee satisfaction	Employee satisfaction is measured based on a survey asking all temporary and full-time employees about their attitude towards the workplace, their daily work and their managers. (Satisfaction score in %).

<p>S Salary gap between genders</p>	<p>Equal pay - including bonuses, pension, etc. We work with medians rather than averages to avoid distorting the key figures with extremely high and/or low paid employees. (Median of men's salaries / Median of women's salaries).</p>
<p>G Salary gap between CEO and employees</p>	<p>How many times the employees' median salary can be covered by the CEO compensation as an expression of social equality. (CEO compensation / Median employee salary).</p>
<p>G The board's participation</p>	<p>This provides an overview of the annual activity among board members, including the total number of board meetings held and the number of participants at these meetings. (Total number of participating members at board meetings / (Number of board members * Number of meetings)).</p>
<p>G Gender diversity on the board</p>	<p>Gender diversity refers to the percentage of the underrepresented gender on the board elected by the general assembly. Note that for companies subject to The Danish Executive Order on the Preparation of Financial Statements (Regnskabsbekendtgørelsen), it's the diversity of the entire board, excluding politically appointed members. (Female board members elected by the general assembly / Total number of board members elected by the general assembly).</p>
<p>G Gender diversity in other levels of management</p>	<p>Gender diversity in the executive management team and in other management levels covers the proportion of women and men in management outside of the board of directors. This category is divided into gender diversity in the executive management team and in other management levels. (Female FTEs in the executive team / Total number of FTEs in the executive team). (Male FTEs in the executive team / Total number of FTEs in the executive team). (Female FTEs in other management levels / Total number of FTEs in other management levels). (Male FTEs in other management levels / Total number of FTEs in other management levels).</p>
<p>G Training in ethical behaviour</p>	<p>Business ethics is related to the company's ability to formulate appropriate policies, procedures and measures to manage potential risks associated with its business operations. Examples are corruption, bribery, facilitation payments, kickbacks, discrimination and nepotism. (Number of FTEs who've completed training in business ethics).</p>

Your data overview

Here's an overview of the data the company has entered on esgprofilen.dk. This data constitutes the foundation for the numbers stated in the "Overview of ESG key figures".

See "Accounting principles for ESG key figures" for further definition of the data points and how they're included in the company's key figures. If the company has entered emission values, they're listed below.

	Unit	Entered data
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