



BROEN-LAB

Sustainability Report 2025

Contents



› CEO Statement	3
› About BROEN-LAB A/S	4
Basis for Preparation	5
BROEN-LAB's Value Creation Wheel	6
Culture and Values at BROEN-LAB	7
Stakeholders	8
› E for Environment	9
Environmental Performance	10
Pollution	10
Biodiversity	10
Water Consumption	10
Energy Consumption and CO ₂ Emissions	10
Waste Management and Circular Economy	11
› S for Social	12
Social Responsibility and Employee Well-Being	13
Work Council and Employee Representation	13
Training and Development	14
Collective Agreements	14
Safety at Work	14
Key Initiatives and Results for 2025	15
Workforce Metrics	15
› G for Governance	16
Governance and Ethical Business Conduct	17
Roles and Responsibilities	17
Policies and Certifications	17
Code of Ethics	17
Supply Chain Efficiency	18
Background Check of Customers and Suppliers	18
Protection of Whistleblowers	18
Work Time Registration	18
› Sustainability Key Metrics	19
› KPI Accounting Metrics	20

CEO Statement

The Group's primary activities include the design, production and delivery of laboratory solutions and emergency shower systems for professional laboratories, the educational sector and industry. The Group's headquarters are located in Assens, Denmark.

Despite continued market fluctuations, we maintained solid operational performance in 2025.

Our results were supported by focused product development, operational discipline and our ability to deliver reliable, high-quality solutions with short lead times.

The expertise and commitment of our employees remain fundamental to our long-term competitiveness.

Environmental, social and governance (ESG) matters continue to be a strategic priority for both BROEN-LAB and our owners. We remain committed to strengthening structured sustainability efforts and enhancing the transparency and quality of our reporting.

ESG is anchored at the highest level of our organisation and integrated into our ongoing business development.

During 2025, we further improved our data quality, including methodological

refinements in our CO₂ reporting and continued development of our governance framework.

Our long-term focus remains on reducing emissions, improving resource efficiency and ensuring responsible business conduct throughout our value chain.

In late 2025 and early 2026, we conducted a structured environmental mapping to identify areas for further improvement. Based on this assessment, we established new environmental targets for the period 2026–2028.

We also strengthened our strategic focus and further developed our long-term priorities and organisational values to ensure alignment between financial performance and sustainability objectives. Social responsibility remains an integral part of how we operate. We continue to support local employment initiatives through flex jobs, job training and internships for young adults, and we were again recognised by the Municipality of Assens for our social responsibility efforts.

ESG is not a standalone initiative, but an ongoing process embedded in how we operate and create long-term value.

Assens, 29 April 2026



Jakob Møller Nielsen
Chief Executive Officer
BROEN-LAB A/S

Reporting Framework: This sustainability report has been prepared in accordance with the Voluntary Standard for Non-Listed Micro, Small, and Medium-Sized Enterprises (VSME) 2024. BROEN-LAB applies both the Basic Module and the Comprehensive Module to ensure full compliance with relevant regulations and industry best practices. This report is exclusively prepared for BROEN-LAB's operations in Assens, Denmark.

About BROEN-LAB A/S

Founded in 1948, BROEN-LAB develops and delivers laboratory fittings and emergency shower systems that enhance safety and reliability in professional laboratory and industrial environments.

Guided by its vision, “Providing solutions for scientific progress and a safer tomorrow”, BROEN-LAB designs solutions that support safe and efficient laboratory operations across

sectors including pharmaceuticals, academia and industrial research. As an independent company within the LI Enterprises Group, headquartered in Assens, Denmark, BROEN-LAB combines engineering expertise with a strong commitment to innovation, quality and responsible business conduct.

The company’s mission, “We protect people and support innovation by

designing, producing and delivering safe, sustainable laboratory solutions and emergency shower systems while creating value for our customers and other stakeholders”, underpins its approach to product development, customer collaboration and long-term partnerships.

Sustainability is an integral part of how BROEN-LAB operates and creates value. The company takes responsibility

for its environmental footprint, its employees and the communities in which it operates. Through targeted social initiatives – including job training for the long-term unemployed, internships for young adults and flexible job opportunities for individuals with disabilities – BROEN-LAB contributes to inclusive employment and local development while strengthening the organisation for the future.



Basis for Preparation

Legal Form

- › BROEN-LAB A/S (Private Limited Company)

NACE Code

- › 281400 - Manufacture of other taps and valves

Financials

- › Size of balance sheet (Group): DKK 121,639k
- › Gross profit: DKK 80,878k

Employees

- › Number of Employees (FTE): 70

Location of Operations and Assets

- › Primary Country: Denmark
- › Significant Assets: Registered office, warehouse, and industrial plant in Assens
- › Geolocation: BROEN-LAB Assens - Latitude: 55.260931° N, Longitude: 9.905358° E

Sustainability Certification

- › Certification: ISO 14001:2015
- › Issuing Authority: Bureau Veritas
- › Date of Issue: 3 January 2023 valid until 2 February 2029

Sustainability Rating

- › Rating Provider: EcoVadis
- › Rating Level: Bronze Medal
- › Assessment Scope: Environmental, Social and Ethical performance
- › Date of assessment: 5 August 2025



BROEN-LAB's Value Creation Wheel

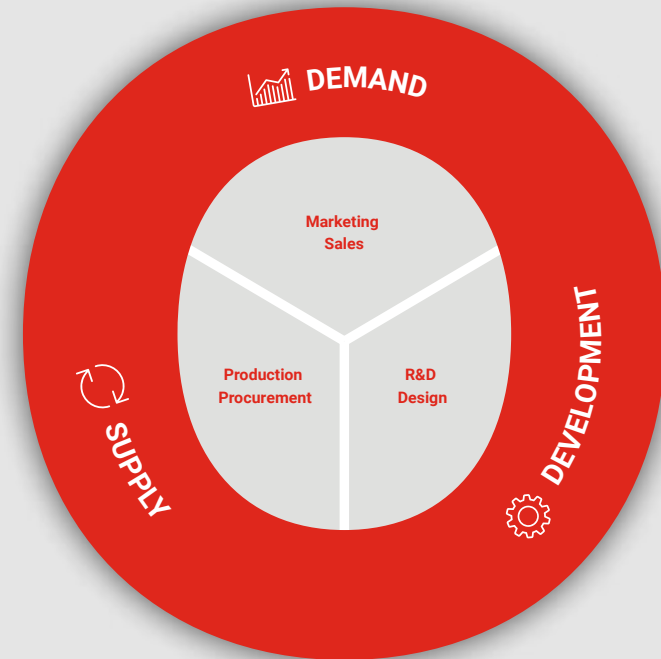
BROEN-LAB operates in the global B2B market, providing high-quality solutions to laboratories, industrial facilities, and academic institutions. Our value creation model is structured around two distinct business units:

Lab Solutions: Focused on delivering cutting-edge laboratory fittings and valves designed to enhance efficiency and safety in professional research environments. Our lab products are designed to provide the highest level of safety in laboratory environments. Each product is precisely engineered to be compatible with the relevant media, including flammable, oxidising, inert, and liquefied gases, as well as various liquid media such as water, distilled water, and other fluids. Additionally, a standardised colour-coding system ensures that personnel always recognise the specific media being used, minimising operational risks.

Emergency Shower Solutions (ESS): A strategic priority for BROEN-LAB, offering high-performance emergency

shower systems that meet stringent safety regulations and provide critical protection in hazardous workspaces. Our ESS products are designed to mitigate accidents and limit the severity of incidents by providing rapid emergency response solutions, including body showers and eye wash stations. These systems play a crucial role in safeguarding individuals in critical situations.

Our value creation model is applied through these business units, centred on delivering superior solutions that integrate seamlessly into our customers' operations. We take a holistic approach, considering every stage of the product lifecycle— from design and development to procurement, production, and end-of-life recycling.



Key elements of our value creation model:

- › **Procurement:** Providing detailed product drawings to streamline the ordering process.
- › **Production:** Ensuring easy installation and long-term durability of our solutions.
- › **Marketing:** Offering 3D models and images to support customer campaigns.
- › **Sales:** Guaranteeing compliance with international standards and providing long-term availability of spare parts.
- › **Design & Development:** Partnering with customers to develop tailored solutions.

Our dedicated team ensures that customers receive high-quality guidance, technical support, and ongoing product training, fostering long-term partnerships and ensuring user satisfaction.

Culture and Values at BROEN-LAB

At BROEN-LAB, the Value Creation Wheel describes how BROEN-LAB creates value through its products, solutions and business processes. Complementing this, the Culture Wheel reflects how BROEN-LAB works together as an organisation and the values that guide behaviour, decisions and collaboration.

The Culture Wheel reflects both existing and aspirational values and was developed by the leadership team during 2025. The values will be rolled out across the organisation in 2026 and embedded through ongoing leadership and people processes.

The culture is built around four core values which, when combined, form the value slogan: Together, we are Curious, Honest and Responsible. These values define what BROEN-LAB stands for as an employer and shape everyday interactions with colleagues, customers, suppliers and other stakeholders.

The Culture Wheel serves as a shared reference point across BROEN-LAB and supports a consistent and inclusive working environment. These values are actively embedded in leadership practices, internal collaboration and daily decision-making.

Importantly, the Culture Wheel also plays a key role in recruitment and onboarding. The values represent the behaviours and attitudes BROEN-LAB looks for in new employees and help ensure alignment between individual expectations and BROEN-LAB's culture.

By recruiting and developing people who share these values, BROEN-LAB strengthens the organisation and supports long-term, sustainable value creation.

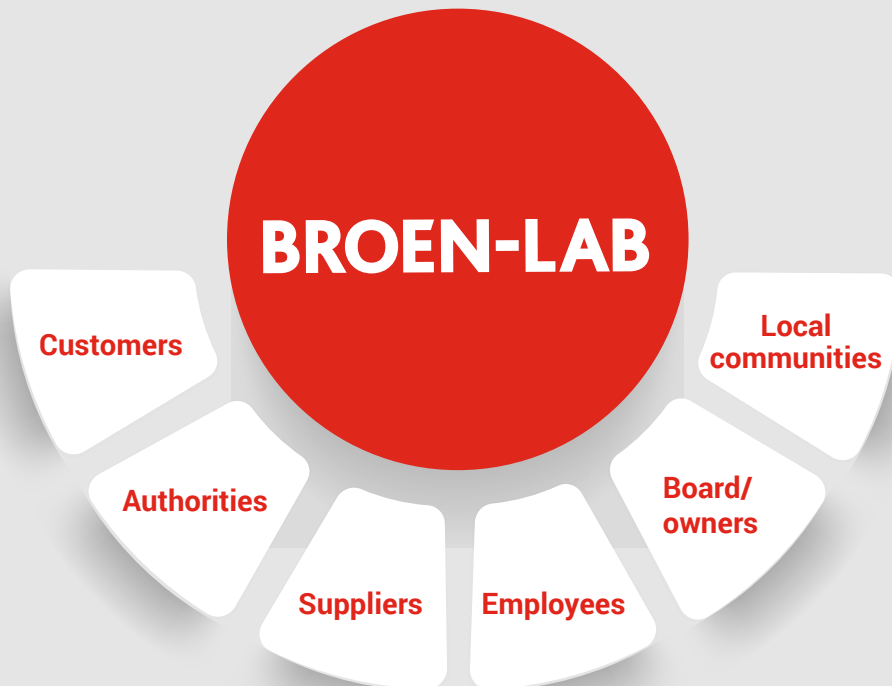


- › **Together** – We succeed by working as one team. Collaboration, knowledge sharing and mutual support are essential to achieving strong and sustainable results.
- › **Curious** – We keep learning to keep improving. By asking questions, exploring new ideas and learning from both successes and mistakes, we continuously strengthen our solutions and ways of working.
- › **Honest** – We speak openly and listen with respect. Clear and transparent communication builds trust and enables constructive dialogue across the organisation.
- › **Responsible** – We do what we promise and act with integrity. We take ownership of our actions, keep our commitments and treat people, products and processes with care.

Stakeholders

The sustainability strategy is shaped by continuous engagement with key stakeholders who influence and are impacted by the company's business. At BROEN-LAB, stakeholders are identified as individuals or groups, who play a crucial role in BROEN-LAB's value chain and sustainability efforts.

Our key stakeholders include:



Customers

Laboratories, industrial facilities, and academic institutions relying on BROEN-LAB's products for safety and efficiency.

Authorities

BROEN-LAB works closely with local, national and international regulatory bodies to ensure compliance with environmental and workplace safety regulations.

Suppliers

Committed to responsible sourcing and compliance with BROEN-LAB's Code of Ethics.

Employees

The foundation of BROEN-LAB's success, engaged through training,

fair working conditions, and diversity initiatives.

Board/owner

Providing strategic oversight and governance.

Local communities

BROEN-LAB actively collaborates with municipalities to support employment initiatives and community development projects.

Proactive engagement with stakeholders ensures that BROEN-LAB's sustainability initiatives remain aligned with industry best practices, regulatory requirements, and evolving societal expectations.





E for Environment

Environmental Performance

Pollution

BROEN-LAB's production does not have a significant impact on air, water or soil quality. BROEN-LAB does not exceed any regulatory thresholds for pollution, and no emissions require reporting to authorities. The company's operations follow strict environmental standards to minimise any potential impacts.

From 2026, BROEN-LAB will introduce annual monitoring of wastewater discharged to the public sewer system from the painting process. The wastewater is neutralised prior to discharge and will be analysed annually by an external accredited laboratory (Eurofins) to document compliance with applicable requirements.

Biodiversity

BROEN-LAB A/S's operations are located in an urban and industrial area in Assens, Denmark, and are not situated within or directly adjacent to any Natura 2000 sites or other protected areas. The company's activities have no significant impact on biodiversity-sensitive areas.

Water Consumption

- › Water withdrawal in 2025: 933 m³
- › Water is solely withdrawn from the public water network and discharged into the sewer system.
- › BROEN-LAB does not operate in an

area of high water stress.

Energy Consumption and CO₂ Emissions (Scope 1 and 2)

In 2025, total CO₂ emissions (Scope 1 and 2) amounted to 250 tCO₂ e, primarily from electricity and LPG use. Scope 1 emissions were 121 tCO₂ e, while Scope 2 emissions from electricity and district heating totalled 129 tCO₂ e.

The increase in Scope 1 emissions compared to 2024 is primarily attributable to methodological refinements. In 2025, emissions from the company's five diesel-powered service vehicles were included in Scope 1 calculations to provide a more complete representation of direct emissions. In addition, LPG emissions were calculated using a well-to-wheel (WTW) emission factor, whereas previous years were based on a tank-to-wheel (TTW) approach. The WTW methodology includes upstream emissions related to fuel extraction, production and distribution, resulting in a higher emission factor.

These refinements reflect BROEN-LAB's ongoing efforts to improve the transparency, accuracy and completeness of its emissions reporting.

Environmental data	Unit	2025	2025 target	2024	2023	2022	2021
Total CO ₂ scope 1 & 2 per prod. hour	tCO ₂ e per production hour	0.0053	0.0050	0.0051	0.0047	0.0040	0.0050

According to Assens Fjernvarme's Green Transition and Investment Plan (2025), their district heating production is based entirely on renewable energy sources (assensfjernvarme.dk). Although BROEN-LAB does not purchase guarantees of origin or green electricity, part of the company's energy mix is indirectly derived from renewable energy depending on local supply. BROEN-LAB recognises the need to further increase the share of renewable energy in the future.

In 2024 BROEN-LAB installed a timed ventilation control system in production. During 2025 this has been fine-tuned to improve airflow efficiency and lower energy use.

In 2025, BROEN-LAB installed a more energy-efficient office ventilation system, improving indoor comfort and working conditions. The system has increased overall electricity consumption and, consequently, did not contribute to a reduction in CO₂ emissions. However, it has had a positive impact on indoor climate and employee well-being.

BROEN-LAB focuses on emissions per production hour to ensure comparability over time and to reflect improvements in operational efficiency. In 2025, this figure increased slightly to 0.00532 tCO₂ e per production hour, while continuing a positive downward trend since 2019.

Planned activities

BROEN-LAB will continue to monitor and assess opportunities to reduce CO₂ emissions from energy consumption. Planned activities include ongoing optimisation of energy use in production and office facilities, evaluation of energy-efficient technologies where operationally feasible, and continued dialogue with energy suppliers. Emission intensity will remain a key focus to support comparability over time.

Waste Management and Circular Economy

Waste management is an integral part of BROEN-LAB's environmental approach, with a continued focus on reducing waste volumes, increasing recycling and minimising landfill disposal. BROEN-LAB's waste management approach includes the following key elements:

- › Continuous improvement of waste sorting systems to maximise recycling.
- › Use of reusable packaging solutions to reduce single-use materials where feasible.
- › Ongoing collaboration with waste management partners to improve recovery and recycling processes.
- › Continued focus on reducing landfill waste.
- › Participation in the VANA collective scheme to ensure compliance with extended producer responsibility requirements for packaging.

Waste breakdown for 2025

In 2025, the total quantity of waste handled by Stena Recycling amounted to 49,533 kg, compared to 44,602 kg in 2024 and 65,343 kg in 2023. While the total volume increased compared to 2024, it remains below the level reported in 2023.

Waste hierarchy	2025 %
Landfill waste	0
Combustible waste	10.79
Bio-based waste	3.06
Recycled waste	43.89
Reused waste	0
Other recovered waste	42.24
Total %	100
Total kgs	49,533

In previous ESG reporting periods, BROEN-LAB set a target to reduce landfill waste. This target has been achieved, with landfill waste reduced to 0%, and is no longer considered a meaningful performance indicator given the nature of the company's production processes.

Going forward, BROEN-LAB will instead focus on reducing bio-based waste, which represents a more relevant and impactful area for improvement. In 2025, bio-based waste amounted to 18,125 kg. The company has set a new target to reduce this by 20% to 14,500 kg over the period 2026–2028. Minor deviations from 100% in the percentage totals are due to rounding.

Planned activities

In the coming years, BROEN-LAB will continue to review opportunities to further improve waste sorting practices and increase recycling rates.



Planned activities include ongoing dialogue with waste management partners and assessments of additional reusable packaging solutions where operationally feasible.

Waste hierarchy	2025 %	2024 %	2023 %
Landfill waste	0	0.13	0.37
Combustible waste	10.79	43.07	45.32
Bio-based waste	3.06	1.03	0.43
Recycled waste	43.89	45.21	35.36
Reused waste	0	0	0.57
Other recovered waste	42.24	10.57	17.95
Total %	100	100	100
Total kgs	49,533	44,602	65,343



S for Social

Social Responsibility and Employee Well-Being

At BROEN-LAB, employee well-being and occupational safety are integral to how the company operates across all functions. BROEN-LAB recognises that a diverse workforce contributes to a strong organisation and treats all employees with respect, regardless of gender, age, sexual orientation, disabilities or experience.

The company's approach is based on fair employment terms, sound working conditions and equal opportunities. BROEN-LAB supports and respects internationally recognised labour rights, including the International Labour Organization (ILO) core conventions, and complies with all applicable legislation governing employer and employee rights and obligations.

Expectations regarding ethical conduct, fair treatment and responsible behaviour are set out in BROEN-LAB's Code of Ethics. In addition, the company's organisational values provide a shared framework for everyday collaboration and behaviour and support a respectful and inclusive working environment.

Health and safety have long been a

priority at BROEN-LAB, both in relation to employees and the customers who rely on its solutions. The annual workplace safety evaluation enables employees to actively contribute to improving safety conditions in both production and office areas. An internal Health and Safety Organisation (HSO), consisting of an employer representative and elected employee representatives, supports structured dialogue and continuous improvement.

In 2025, BROEN-LAB did not record any work-related incidents resulting in absence, corresponding to a Lost Time Injury Rate (LTIR) of 0.0. As a company developing laboratory solutions and emergency shower systems with a strong focus on safety, maintaining a safe working environment remains a

FTE in 2025 was 70.

In 2025 41% were women and 59% were men.

FTE in 2024 was 70.

In 2024 46% were women and 54% were men.

FTE in 2023 was 69.

In 2023 49% were women and 51% were men.



key operational priority. The result reflects continued attention to preventive measures and structured health and safety management. The company's long-term objective remains zero accidents.

People are critical to BROEN-LAB's success, and the company continues to develop steadily. The number of employees is reported as full-time equivalents (FTEs) and includes all permanently employed staff at the Danish site. In 2025, the workforce consisted of 70 FTEs, with a gender

distribution of 41% women and 59% men. Recruitment is based on objective criteria, and the company aims to maintain a balanced gender distribution going forward.

In addition, BROEN-LAB employed temporary agency workers in production corresponding to 0.37 FTEs in 2025, reflecting operational flexibility while maintaining a focus on stable employment conditions.

Training and Development

All new employees participate in a two-



week introduction programme designed to ensure a thorough understanding of their role, responsibilities and BROEN-LAB's values and ways of working. Ongoing training and development opportunities are offered to existing employees based on role-specific needs, independent of age, gender or position. In 2026, BROEN-LAB will strengthen its focus on structured employee development and retention. Planned activities include ensuring regular employee development dialogues (MUS), clarifying roles and responsibilities, and further developing job descriptions and competence mapping. These initiatives aim to support employee engagement, development and long-term retention across the organisation.

Collective Agreements

All employees in the production department are covered by collective agreements, ensuring fair working conditions, competitive wages and access to industry-standard benefits. In addition, approximately 35% of salaried employees are covered by a collective agreement under the Industrial Salaried Employees' Agreement (Industriens Funktionæroverenskomst). This figure is based on headcount during the year rather than FTE and may therefore be subject to minor imprecision. While not all employees are formally covered, all benefit from several of the provisions typically included in collective

agreements, such as pension schemes, additional holidays and parental leave.

Community Engagement and Social Inclusion

Since 2020, BROEN-LAB has supported the local community by offering flex jobs and job training opportunities for individuals facing barriers to employment, including long-term unemployed persons and people with disabilities. The cooperation with Assens Municipality has been recognised through a local social responsibility award for four consecutive years, most recently in 2026.

In 2025, flex jobs and job training activities corresponded to 1.27 FTEs. In addition, BROEN-LAB continued to offer internships for young adults, with internships corresponding to 4.75 FTEs during the year.

Work Council and Employee Representation

BROEN-LAB values employee participation and has an established work council that ensures ongoing dialogue between employees and management. The council provides a platform for discussing workplace conditions, improving well-being and fostering collaboration across all levels of the organisation.

Key initiatives and results for 2025

- › **Health & Safety:** No workplace accidents resulting in absence were recorded in 2025, corresponding to a Lost Time Injury Rate (LTIR) of 0.0. The company continues its systematic focus on preventive measures and structured health and safety management, with zero accidents as the long-term objective.
- › **Diversity & Inclusion:** Ensuring equal opportunities for all employees, with a strong focus on gender equality and fair hiring practices.
- › **Community Engagement:** In 2025, BROEN-LAB successfully expanded job training and flexible job opportunities for individuals facing employment barriers, increasing participation.

Workforce Metrics

- › Employees covered by collective agreements: 100% of production workers and 35% of salaried employees. In total, 60% of all employees are covered by a collective agreement. This figure is based on headcount during the year rather than FTE and may therefore be subject to minor imprecision.
- › Flex jobs and job training FTE: 1.27.
- › Internships provided: 4.75 FTEs.

✓
In 2025, BROEN-LAB was once again recognised by the Municipality of Assens for our social responsibility.





G for Governance

Governance and Ethical Business Conduct



Roles and Responsibilities

CEO Jakob Møller Nielsen holds overall responsibility for ESG at BROEN-LAB A/S, and ESG matters are discussed with the Board of Directors on a recurring basis as part of strategic and performance reporting.

During the 2025 reporting period, BROEN-LAB A/S was managed by an Executive Management Team led by the Chief Executive Officer (CEO). The Executive Management Team comprised the CEO, Jakob Møller Nielsen, the Chief Sales Officer (CSO), Søren Mundt Sørensen, and the Chief Operating Officer (COO), Torsten H. Kjeldsen. The company is overseen by a Board of Directors. As of 1 January 2026, changes to the composition of the Executive Management Team took effect. Torsten H. Kjeldsen stepped down from the position of Chief Operating Officer (COO). The Executive Management Team continues to be led by the Chief Executive Officer (CEO) and now comprises the CEO, Jakob Møller Nielsen, and the Chief Sales Officer (CSO), Søren Mundt Sørensen.

During the 2025 reporting period, the Board of Directors comprised the following non-executive members:

- › Mr. Steven Allen Kersten – Owner, LI Enterprises Group
- › Mr. Lucas Aaron Beals – Chief Financial Officer, WaterSaver Faucet Co.
- › Mr. Henning Birk Nicolajsen – Former Chief Executive Officer, BROEN-LAB A/S

As of 1 January 2026, changes to the composition of the Board of Directors took effect. The Board now consists of the following non-executive members:

- › Mr. Steven Allen Kersten – Owner, LI Enterprises Group
- › Mr. Carl Anthony Comstock – Chief Financial Officer, WaterSaver Faucet Co.
- › Mr. Thomas Eric Enevoldsen – Partner, Moalem Weitemyer
- › Mr. Henning Birk Nicolajsen – Former Chief Executive Officer, BROEN-LAB A/S

Members of the Board of Directors are appointed based on relevant competencies and professional experience. Board composition is not subject to gender-based criteria.

Policies, Certifications and Ratings

BROEN-LAB operates in accordance with recognised international standards

and management systems to support consistent quality, environmental responsibility and regulatory compliance.

› ISO 9001 Quality Management

Certification: BROEN-LAB has been certified since 1991, supporting a structured approach to quality management and continuous improvement.

› ISO 14001 Environmental Management Certification:

Certification was achieved in 2022. The system is subject to regular external audits and supports systematic management of environmental impacts.

› EcoVadis sustainability rating:

In August 2025, BROEN-LAB received a bronze medal in the EcoVadis sustainability assessment, providing external validation of the company's policies, practices and performance within environment, labour and human rights, ethics and sustainable procurement.

Code of Ethics

While the Code of Ethics defines BROEN-LAB's formal expectations regarding ethical conduct and compliance, the

Culture Wheel complements this framework by describing the values and behaviours that guide everyday collaboration across the organisation. Together, the Code of Ethics and the Culture Wheel support a consistent and responsible approach to decision-making, leadership and business conduct. BROEN-LAB has established a Code of Ethics that sets out the company's expectations regarding ethical conduct, responsible business behaviour and compliance with applicable laws. The Code applies to employees as well as selected business partners and suppliers. The Code of Ethics is based on principles including respect, fairness, integrity, responsible environmental behaviour and transparency in business relationships, including the handling of conflicts of interest. BROEN-LAB's Code of Ethics is communicated to all first-tier suppliers of materials, components and packaging used in the company's production. Suppliers are required to formally acknowledge and commit to complying with the Code as part of supplier onboarding and as a condition for collaboration. Compliance with the Code forms part of BROEN-LAB's ongoing supplier dialogue and evaluation process.

As of 2025,

99.75%

of our suppliers are located in Europe, reflecting our clear focus on regional sourcing.

In addition, structured supplier audits are conducted for selected suppliers as part of the company's responsible sourcing approach.

Supply Chain and Business Conduct

BROEN-LAB aims to maintain a resilient and efficient supply chain, with a strong preference for European-based suppliers where feasible. In 2025, 99.75% of the company's procurement spend related to materials, components and packaging was allocated to suppliers located within Europe, excluding internal trade within the LI Enterprises Group. Local and regional sourcing is prioritised where it supports operational efficiency and customer requirements.

To mitigate risks related to financial crime and unethical business practices, BROEN-LAB conducts background checks on customers and suppliers using an external compliance platform, LexisNexis. These checks cover areas such as sanctions, fraud, money laundering and terrorism financing. VAT validation is performed for European customers and suppliers.

Whistleblower Protection

BROEN-LAB maintains a whistleblower scheme that enables employees to report serious concerns confidentially and without fear of retaliation. The whistleblower system

is operated by the external provider GapSolutions and is supported by a dedicated Whistleblower Policy.

Working Time Compliance

BROEN-LAB uses a digital working time registration system, Intega HR, to support compliance with applicable working time regulations. The system ensures consistent documentation of working hours and supports compliance with mandatory rest periods and maximum working time requirements.

Transition to a three-year environmental target period

In late 2025 and early 2026, BROEN-LAB conducted a structured environmental mapping to identify improvement areas and strengthen the long-term direction of its environmental efforts. Based on this assessment, new environmental targets were formally established in January 2026, covering the period from January 2026 to December 2028. The targets presented below are based on 2025 as the baseline year. Progress will be reviewed annually throughout the three-year period and adjusted where necessary based on actual performance and implemented improvement initiatives. The targets are supported by a broader internal environmental assessment identifying specific improvement actions. Only the overall targets are presented in this report.

Sustainability Key Metrics

The following table provides an overview of BROEN-LAB's key sustainability performance indicators.

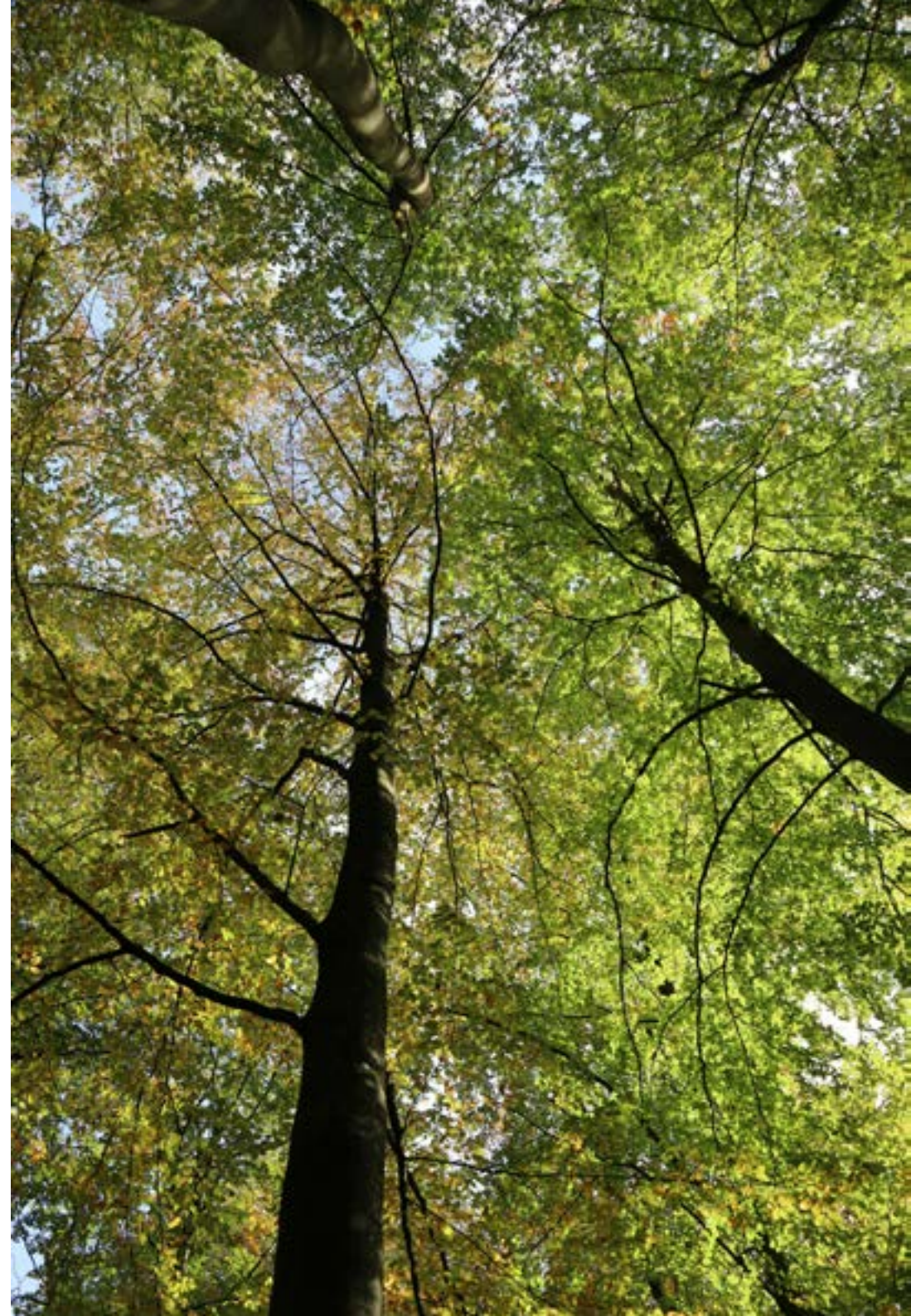
Environmental data	Unit	2026-2028 target (Environmental KPIs only)	2025	2025 target	2024	2023	2022	2021
CO ₂ scope 1	Metric tonnes	~3% reduction	121	70	72.6	73.95	78.6	82.2
CO ₂ scope 2	Metric tonnes	~3% reduction	129	65	68.15	77.1	79.7	99.3
Total CO ₂ scope 1 & 2	Metric tonnes	≤ 179 tCO ₂ e	250	135	140.75	151.05	153	181.5
Total CO ₂ scope 1 & 2 per prod hour	Metric tonnes	~3% reduction	0.0053	0.0050	0.0051	0.0047	0.0040	0.0050
Organical-chemical waste	Kg	14,500	18,125					
FTE	No	-	70	-	70	69	66	64
Gender distribution	% F	-	41%	46%	46%	49%	44%	39%
Flex jobs and job trainings Equivalent to FTE	No/year	1.2	1.27	1.2	1.12	1.6	1.7	0.9
Internships Equivalent to FTE	No/year	2.5	4.8	4.9	4.7	5.0	4.0	2.3
Lost Time Injury Rate	LTIR	0	0	0	51	0	0	13.3
Suppliers of materials, components and packaging (first-tier), including all new suppliers in this category are required to sign Code of Ethics	%	100%	100%	100%	100%	100% of first tier suppliers		

Before 2024, internships were reported as individuals per year; from 2024, they are measured as FTE, which may cause minor differences between targets and reported figures. CO₂ scope 2 was based on a tank-to-wheel approach until 2025, after which a well-to-wheel methodology is used.

KPI Accounting Practices

To ensure consistency and transparency in our sustainability reporting, the following accounting principles are applied:

KPI	Accounting practice (scoping, definitions, calculation methods etc.)
Scope 1 emissions	All direct GHG emissions from sources owned or controlled by BROEN-LAB in Denmark, including LPG used in the manufacturing process and fuel consumption from company-operated service vehicles. As of 2025, LPG emissions are calculated using a well-to-wheel (WTW) emission factor.
Scope 2 emissions	Indirect GHG emissions from purchased electricity and district heating used in BROEN-LAB's operations in Denmark (location-based method).
Internship to young adults - Equivalent to FTE	FTEs for trainees are calculated by summing the total number of full employment months across all individuals and dividing by 12 to reflect annual full-time equivalents
Lost Time Injury Rate (employees)	Injury leading to a loss of at least one day off work/total workhours x 200,000
Full Time Equivalents (FTE)	Average per year. Only employees employed in Denmark are included
Gender Distribution	No of female employees/total no of employees





BROEN-LAB

BROEN-LAB A/S

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