



# Sustainability Report 2025

LIME TECHNOLOGIES AB (PUBL)

## THE CEO'S VIEW

"We work on sustainability without putting a label on it - it is deeply integrated into everything we do."

Read more on p. 4

## GENDER EQUALITY

**45%**

women

among all new recruits by 2025

## ATTRACTING TALENT

**16,850**

applications

to various roles at Lime,  
spread across all markets

## INFORMATION SECURITY

**ISO**

27001

Extended certification of  
Lime's management system



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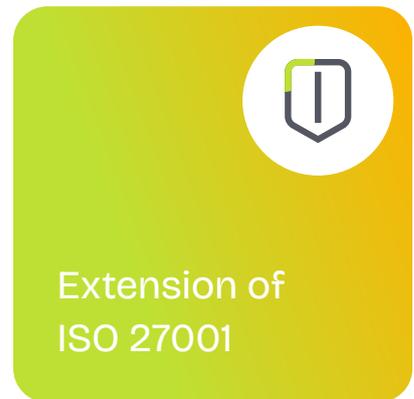
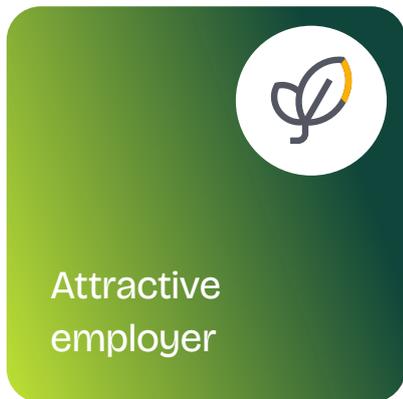
### About the translation

This is an unaudited translation of the Swedish Sustainability Report, generated by AI. Should there be any disparities between the Swedish and the English version, the Swedish version shall prevail.

# Lime & Sustainability

Lime's overall sustainability goal is to be an attractive and long-term employer and supplier. We work with sustainability without putting a label on it - it is deeply integrated into everything we do. By helping companies and organisations to digitalise, we contribute to sustainable social development. We create profitable growth by combining performance with care - for our customers, our employees and society at large.

## HIGHLIGHTS 2025



## Sustainability report

This sustainability report covers the financial year 2025 for Lime. The report covers the parent company Lime Technologies AB (publ) and all entities consolidated in Lime Technologies AB (publ)'s consolidated accounts for the same period.

The sustainability report has been prepared with the aim of showing how sustainability is integrated as a natural part of our core business, with long-term responsibility for climate and environment, social aspects and a qualitative governance. In accordance with Chapter 6, Section 11 of the Swedish Annual Accounts Act, Lime has chosen to prepare the sustainability report as a separate report from the annual

report. We are also working to gradually adapt to the EU's new law on sustainability reporting, CSRD, and the ESRS reporting standard, which Lime will be covered by in the longer term.



Lime is a certified Nasdaq ESG Transparency Partner, works with the UN Global Goals and actively invests in electricity from renewable sources.

# 2025 in brief

## We continue to digitalise Europe

With software growth of 13%, we have continued to contribute to the digitalisation of businesses and organisations across Europe. We see particularly strong growth in the utility and real estate verticals.

## Passed MSEK 500 in annual recurring revenue (ARR)

An increasing share of recurring revenue demonstrates a sustainable business model with long-term customer relationships. We passed MSEK 500 in ARR in 2025, reflecting customer confidence in our solutions.

## AI for smarter digitalisation

We are integrating AI into our solutions to deliver faster and better results - tailored to customers' industries and trained on their data. It streamlines business-critical processes and contributes to smarter use of resources.

## The Leisure Activity Card - first on the market

Lime Sportadmin was the first major association system on the market to launch an integration with the Leisure Activity Card, giving more children and young people the opportunity to participate in associations.

## ISO 27001 certification extended

We have extended our ISO 27001 certification to cover even more parts of our organisation. The certification ensures a structured and targeted approach to preventing and managing security risks.

## Prepared for NIS 2 and DORA

When NIS 2 (Cybersecurity Act) came into force on 15 January 2025, Lime was well prepared. We also fulfil the requirements of DORA for our customers in the financial sector.

## Record number of applications and focus on diversity

Lime set a new record with almost 17,000 applications. We recruited 121 new employees, 45% of whom were women - significantly higher than the tech industry average. The proportion of female employees in the organisation was 36%.

## Internal career mobility and skills development

In 2025, we promoted several employees to management positions, 75% of whom were women. This demonstrates our commitment to internal career mobility and developing talent from within.

## Reducing climate impact through smart choices

Our data storage is powered by renewable energy in Sweden. We have green offices, electric cars in the car pool and work systematically to extend the lifetime of computers and mobiles.

Software growth

13%

Passed in ARR, MSEK

500

Applications

16,850

Women, new recruits

45 %

## KEY FIGURES

MSEK	2025	2024
Net turnover	739.8	685.7
Growth in net turnover (%)	8%	19%
Organic net sales growth (%)	7%	10%
Recurring revenue	501.0	445.0
Adjusted EBITA	184.9	172.0
Adjusted EBITA (%)	25%	25%
Operating profit, EBIT	146.0	134.3
Operating result, EBIT (%)	20%	20%
Earnings per share before dilution (SEK)	8.40	6.73
Earnings per share after dilution (SEK)	8.35	6.66
Cash flow from operating activities	187.0	196.5
Average number of employees	490	462

# Sustainability in the core business



Lime's success is based on a proven strong business model where we create value for society, both through digitalisation and as an employer that hires and develops skills. In 2025, software growth was 13%, which shows that more and more organisations are choosing our solutions to boost their operations. At the same time, we recruited 121 new employees and nearly 17,000 people applied for jobs with us - a testament to our attractiveness as an employer. This is the result of how we work: with a long-term approach and a genuine focus on creating value.

## **SUSTAINABILITY THAT IS INTEGRATED, NOT ISOLATED**

At Lime, we see sustainability as a natural part of our core business, not as a separate function. We work with sustainability without labelling it, because it is deeply integrated into everything we do. When we help utility companies streamline their customer management, when real estate companies digitalise their processes, or when membership organisations such as the Red Cross and the Swedish Dental Association reach out to more people by modernising their systems - we contribute to a more sustainable society through the business itself.

## **SPORT AS AN ARENA FOR DIGITALISATION AND INCLUSION**

Through Lime CRM, we reach sports clubs across Europe, including top-division football and ice hockey. In parallel, Lime Sportadmin is driving the digitalisation of association sports in Sweden and the Netherlands - from the elite associations to the thousands of smaller associations that form the basis of association life. At the end of 2025, Lime Sportadmin was the first of the major association systems to launch an integration with the government initiative the Leisure Activity Card (Fritidskortet). Since January 2026, over 50,000 payments have been made via the integration, giving more children and young people the opportunity to

participate in association life and increasing accessibility for more families.

## **REDUCING CLIMATE IMPACT THROUGH SMART CHOICES**

As a tech company, we have limited direct climate impact, but we take responsibility for the areas where we actually make a difference. Our data storage in Sweden is powered by renewable energy, we have green offices, electric cars in our car pool and we work systematically to extend the life of computers and mobiles.

## **INFORMATION SECURITY - OUR MOST IMPORTANT SOCIAL RESPONSIBILITY**

In an increasingly uncertain world with heightened geopolitical tensions, information security is one of our most important contributions to a sustainable society. Cyberattacks against businesses and critical infrastructure have increased significantly, and as a NIS 2 essential entity, we are systematically working on both cybersecurity and business continuity planning to deliver services even in the event of disruptions. In 2025, we expanded our ISO 27001 certification and are well prepared for new regulations such as NIS 2 and DORA.

At the beginning of 2025, Lime Sportadmin was subject to a cyberattack by a criminal network. We acted swiftly and transparently, and during the year we worked intensively to strengthen the security of the platform. We are taking important lessons forward and will continue to work with security in a structured and long-term manner.

## **A WORKPLACE THAT REFLECTS THE TECH INDUSTRY OF THE FUTURE**

Almost 17,000 people applied for jobs with us in 2025 - clear proof that Lime is an attractive workplace in the competitive tech industry. We recruited 121 new employees and continue to prioritise both skills development and internal career mobility.

The proportion of female employees was 36% across the organisation and 45% among new hires - significantly higher than the tech industry average. In 2025, we promoted several employees to management positions, three quarters of whom were women. This shows that we are on the right track in our efforts to create a more inclusive workplace and industry.

## **PERFORMANCE AND CARE**

Lime has always been driven by a combination of performance and care - for our customers, our employees and society at large. When sustainability is an integral part of the business, not a separate project, it also becomes sustainable in the long term.

I look forward to continuing this journey together in 2026. Thank you for your trust and commitment - together we are building a company we can be proud of.



Tommas Davoust CEO & Managing Director,  
Lime Technologies

# Code of Conduct, UN Global Compact & UN Global Goals

## Code of Conduct

The Lime Code of Conduct reflects our commitment to ethical business practices. It applies to all employees and partners and clarifies our vision, values and policies.

We take responsibility for human rights, ensuring equal opportunities for all and contributing positively to society and the environment. As a values-driven company, we prioritise sustainability, innovation, fair competition, gender equality and responsible resource management. We comply with the GDPR for data protection and have zero tolerance for corruption in line with competition laws.

All suppliers must accept our separate Code of Conduct with requirements on ethics, human rights, labour, environmental responsibility and anti-corruption.

Since 2023, we have been an annual signatory to the UN Global Compact, a corporate responsibility initiative based on ten principles.

### HUMAN RIGHTS

**Principle 1:** Support and respect international human rights within the sphere of influence of business

**Principle 2:** Ensure that their own companies are not involved in human rights abuses

### LABOUR LAW

**Principle 3:** Uphold the freedom of association and recognise the right to collective bargaining

**Principle 4:** Eliminate all forms of forced labour

**Principle 5:** Eliminate child labour

**Principle 6:** Eliminate discrimination in recruitment and work tasks

### ENVIRONMENT

**Principle 7:** Support the precautionary approach to environmental risks

**Principle 8:** Take initiatives to strengthen environmental awareness

**Principle 9:** Encourage the development of environmentally friendly technologies

### ANTI-CORRUPTION

**Principle 10:** Combating all forms of corruption, including extortion and bribery.

## FN:s globala mål



### Sub-goal 5. Gender equality

Lime endeavours to create a working environment and corporate culture that promotes equality and inclusion. In a male-dominated industry, 36% of all employees are women, and the long-term goal is to achieve a gender balance of 40-60% across all departments and markets.



### Sub-target 8. Decent work and economic growth

Lime has a strong value-driven corporate culture where we care for all employees. Our employees are our most valuable asset and good working conditions are the basis for Lime to create profitable growth.



### Subgoal 9. Sustainable industry, innovation and infrastructure

Digitalisation is Lime's core business. Through our products, we contribute to a more sustainable world as our customers save time and resources in their customer care. In 2025, Lime Sportadmin was the first major player to launch an integration with the Leisure Activity Card, which gives more children the opportunity to participate in associations. We are also integrating AI into our solutions to streamline business-critical processes.



### Target 10. Reduced inequality

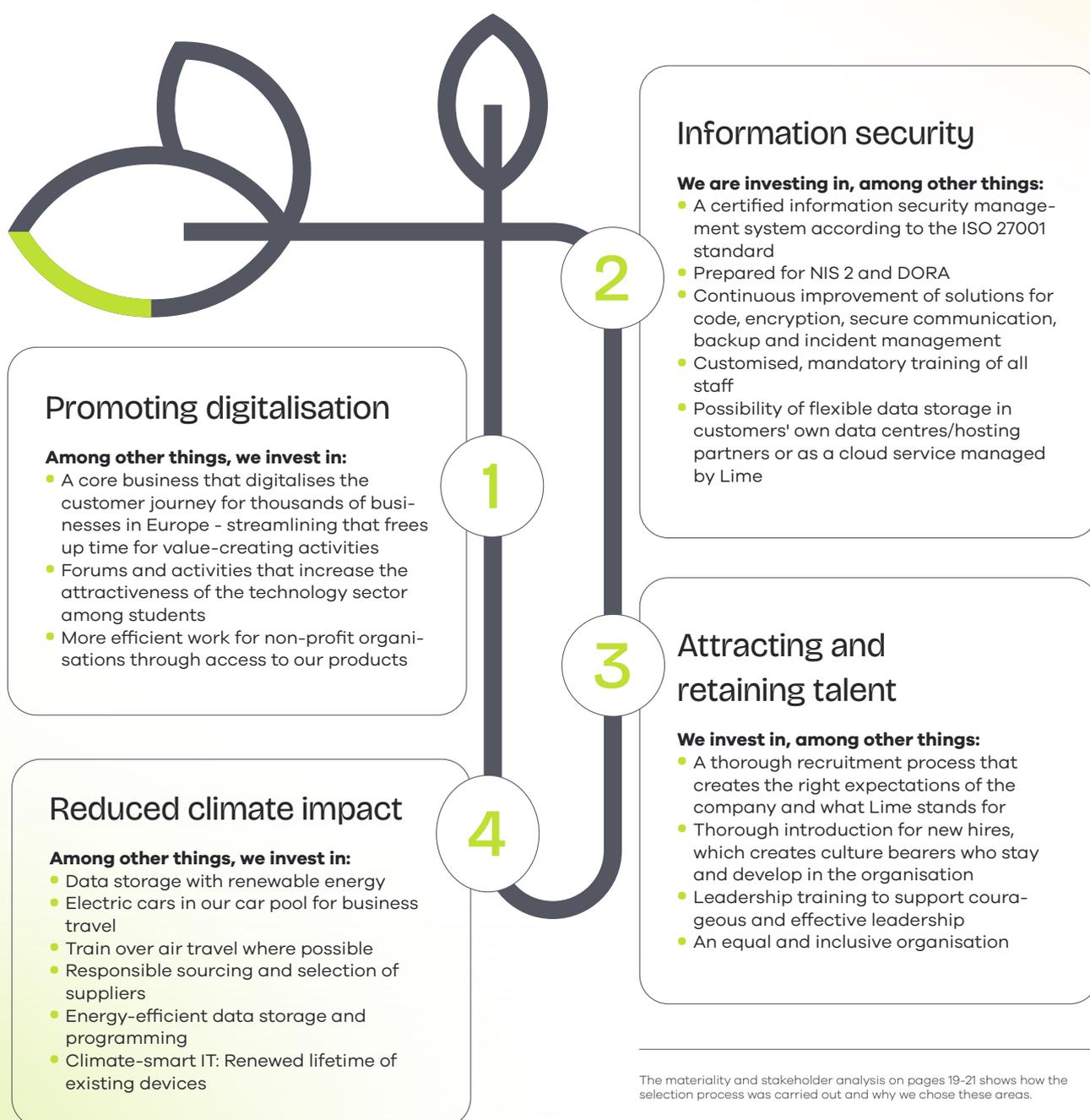
We actively promote diversity in terms of background, age, ethnicity and functional variations, and ensure equal conditions for all employees through collective agreements, skills development and a transparent recruitment process.



**Target 13: Combat climate change** At the heart of our global sustainability work is climate change, where we actively strive to reduce our climate footprint. In 2025, we completed a full GHG Protocol climate mapping of our Scope 1 and Scope 2 emissions, including parts of Scope.

# Our sustainability focus areas - part of the business strategy

We believe that a profitable growth company is a sustainable company. At the heart of our business is one of the strongest sustainability trends - ongoing digitalisation. Through a holistic assessment of the environment, economy and society along the entire value chain, from supplier to customer, we have identified four sustainability areas that are central to us. We address these areas through our business model, which generates benefits for our customers, employees and society at large.





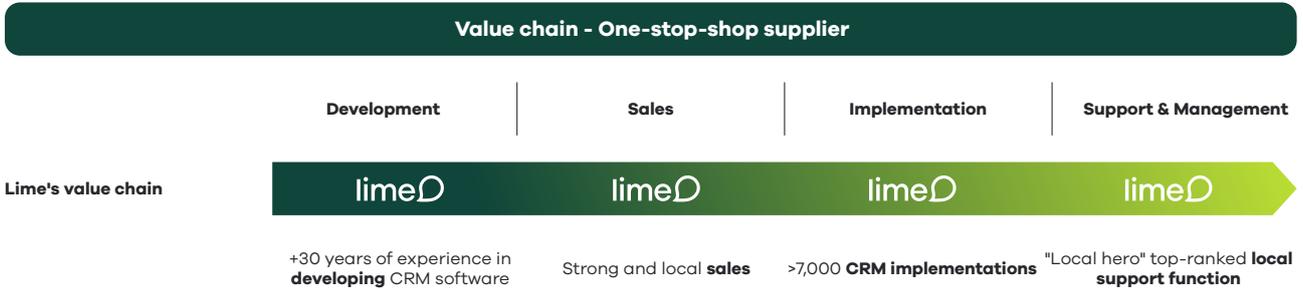
# Promote digitalisation

The core of Lime's offering to the market, and what constitutes our driving force, is about creating the conditions for successful and long-term growth. Through digitalisation, we help socially important actors such as energy companies, property companies and member organisations to streamline their processes and free up time for value-creating work. With the enormous development potential associated with technological innovation, not least AI, we create solutions that open up new markets and contribute to a more sustainable society.

## A DIRECT BUSINESS MODEL: WE ARE THE LOCAL SUPPLIER COVERING THE ENTIRE VALUE CHAIN

Lime's business model is based on a competitive end-to-end offering with a strong local presence and close customer relationships. As a full-service software supplier, we are responsible for all parts of the value chain, from develop-

ment and sales to implementation and support. This gives us a major competitive advantage thanks to a combined bank of expertise that enhances both software and delivery and creates a strong partnership with customers.



## Digitalisation for increased influence and growth

Via Lime's digital solutions, we help companies to streamline their customer care, marketing, sales and ticket management. We thereby create new conditions for our customers to reach their markets and succeed in their business activities. In 2025, our software grew by 13%, showing that more and more organisations are choosing our solutions for their digitalisation.

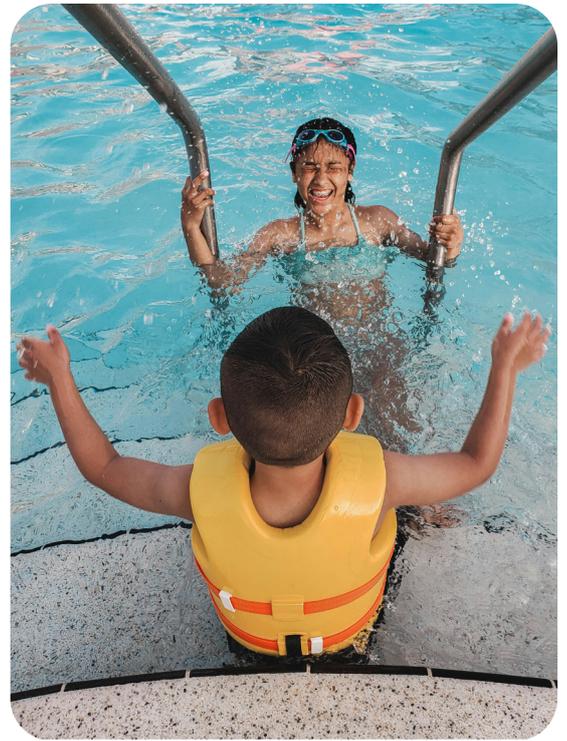
Non-profit organisations, colleges and universities can also partner with us to access Lime's products and services at a special rate. This way, they can accelerate their digitalisation journey and increase their positive impact on society.

## SUSTAINABILITY IN PRACTICE

# The Leisure Activity Card - digitalisation for a more inclusive society

In 2025, Lime Sportadmin developed an integration with The Leisure Activity Card (Fritidskortet) - the government's initiative to give more children and young people the opportunity to participate in club life. As the first of the major association systems in Sweden, we launched a full integration at the end of the year.

The results speak for themselves: Since January 2026, over 50,000 payments have been made via our integration - compared to a total of around 5,000 payments via API in the whole of autumn 2025 for all players. This shows both the scale of our system and the huge demand from organisations and families.



### THE CHALLENGE

The Leisure Activity Card is a government initiative aimed at families with children and aims to lower the financial thresholds for participation in sports and associations. However, for the system to work in practice, flexible technical solutions are needed to make it easy for both organisations and families to use the card.



Many associations previously lacked digital tools to manage the Leisure Activity Card, creating additional administrative work and reducing accessibility for the families that would benefit from the initiative.

### THE SOLUTION

Lime Sportadmin developed a fully automated integration that allows associations to manage the Leisure Activity Card directly in their payment flow. Members can now choose the Leisure Activity Card as a means of payment just like Swish, card or invoice. The payment is signed securely at the Leisure Activity Card and the amount is automatically transferred to the association - without manual handling or extra administration.

If the Leisure Activity Card does not cover the entire fee, the member is automatically returned to the payment view to complete the rest of the payment as usual.

## Societal benefit

Integration has concrete effects on several levels.

### For children and families:

- Lower thresholds for participation in community life
- Simple and secure payment process
- Increased access to sport and leisure activities

### For organisations:

- Significantly reduced administration
- Automatic processing of payments
- Possibility to reach more members

### For the community:

- Over 50,000 payments since January 2026 shows high demand
- More children and young people get the opportunity to be active
- Improved public health through increased physical activity
- More inclusive club life

## THE DEVELOPMENT PROCESS

Work on the integration continued throughout 2025 in close dialogue with the Swedish Social Insurance Agency and the Swedish E-Health Agency. Version 1 of the integration, which includes notifications, registrations and invoicing, was thoroughly tested in a live environment before being rolled out. In parallel, version 2 was developed to include support for bookings - a technically complex solution that requires extra stability at high traffic volumes.

## LOOKING AHEAD

Lime Sportadmin continues to develop the integration in close collaboration with the Swedish Leisure Activity Card scheme, the Swedish Social Insurance Agency (Försäkringskassan), and the Swedish eHealth Agency. The goal is to constantly simplify and improve the solution, so that even more children and young people can participate in club life.

## THE FACTS

- **Launch:** End of 2025
- **First of the major association systems** with automated integration
- **Includes:** Notifications, registrations, invoicing and bookings
- **Users:** Thousands of sports clubs in Sweden

"By integrating the Leisure Activity Card directly into the payment flow, we reduce administration for the associations and increase accessibility for more families. It is a concrete example of how we contribute to a more inclusive society through our technology."

From the words of the CEO, Sustainability Report 2025



# Information security

In an increasingly uncertain world with heightened geopolitical tensions, information security is one of our most important contributions to a sustainable society. Cyberattacks against businesses and critical infrastructure have increased significantly. The Security Service identifies state-sponsored actors as part of the threat to business. This emphasises the importance of our systematic security work and our preparations for NIS 2 and DORA. We take a structured approach to security so that our customers can rely on us. Flexible data storage, effective encryption solutions and secure communication are some of the measures we are continuously developing to ensure proper handling of information and personal data.

## CONSEQUENCES, IMPACT AND RISK

Extensive global data breach attempts and strict legal requirements for the proper handling of personal data characterise Lime's field of activity. Potential data leaks and mishandling of personal data pose a significant financial risk to Lime, with potential consequences including lost revenue and fines. Incidents can also damage brand reputation and trust. That's why we work proactively on

information security through certified systems, regular training and preparation for stricter regulations. As a NIS 2 material entity and a DORA-regulated organisation, we are engaged in business continuity planning and preparedness for various disruptive scenarios, including geopolitical events that could affect our ability to deliver services to customers.



## Lime's work for increased information security

1. Certified management system for information security according to ISO 27001, which ensures structured and targeted work to prevent and manage security risks
2. Possibility of flexible data storage, both in customers' own data centres / with hosting partners or as a cloud service completely managed by Lime
3. Effective solutions for e.g. encryption, secure communication, backup and incident management
4. Security-focused development process where vulnerabilities can be detected at an early stage
5. Customised training for all staff
6. Whole system suppliers including necessary control and follow-up (clear process when purchasing third party software with strong focus on security)
7. Focus on migrating the existing customer base to our state-of-the-art cloud/web client solutions. This streamlines security efforts and ensures that the customer always receives the latest product releases including continuous security enhancements.
8. Lime CRM fulfils the requirements of NIS 2 (Cyber Security Act) as an essential entity and is DORA compliant for the financial sector

# ISO 27001

Lime has been ISO 27001 certified since 2023, and in 2025 we expanded the certification to cover even more parts of the business. This is an important step in the company's structured and determined approach to one of the industry's biggest challenges - data security.

Becoming ISO 27001 certified is a comprehensive process that involves several steps, including preparation, implementation, monitoring and auditing. With Lime's certification in 2023, we have ongoing high demands for compliance with the certification standards where management is expected to contribute with a strong commitment. There is also a continuous improvement process where Lime regularly evaluates and improves the information security system. All staff also participate in the necessary training on information security awareness and personal data protection.

## Definition of ISO 27001

ISO 27001 is an Information Security Management System (ISMS) standard that defines the requirements for establishing, implementing, maintaining and improving a structured approach to managing information security. It integrates with the organisation's overall management system to ensure a coordinated approach to information security.



For more descriptions of Lime's information security work, see pages 25-26.



# Attracting and retaining expertise

Attracting and retaining highly competent staff is one of the most important strategic focus areas for Lime. In 2025, almost 17,000 people applied for jobs with us - proof that we are an attractive employer in the competitive tech industry. We place great emphasis on creating a work environment that stimulates performance, creativity and development. Lime conducts weekly surveys to monitor employee wellbeing, such as engagement, participation, stress levels and development opportunities. The results are processed at several levels and form the basis for further measures to increase employee health, well-being and performance.

## IMPACT AND RISK

The shortage of skilled labour is a key issue not only for Lime but for the entire tech industry. There is a significant shortage of skilled labour, with the European Commission warning that Europe will soon be short of up to one million employees with IT or digital skills - a gap that can be partly filled by increasing the proportion of women in the IT sector. The issue of a more gender-equal industry can thus be crucial for the overall development and growth of the sector.

Attracting and retaining staff with diverse backgrounds and perspectives is essential to ensure skills supply and foster innovation. At the same time, high staff turnover and vacancies can have negative economic consequences.

- Increased diversity and pluralism contributing to innovation and improved skills supply, as well as a more ethically sustainable business
- Increasing the attractiveness of the tech sector to reduce skills shortages and foster digital innovation
- Skills development of the labour force

## OBJECTIVES AND OPPORTUNITIES

- To be an attractive and long-term employer with a healthy workforce that stays with the organisation for a long time and contributes to future sustainable and profitable growth

## Management and actions

- Building and further developing a strong corporate culture, driven by performance and care
- Recruitment and management of employees based on competences
- Transparent and objective recruitment process
- Reverse mentoring programme
- Engagement in external activities and forums aimed at increasing diversity at Lime and in the tech industry at large
- Building employer brand in all markets and for all candidates
- Leadership training programmes
- More senior recruitments - to strengthen the organisation with experienced skills and mentorship
- Internal mobility and career development - In 2025, we promoted several employees to management positions, three quarters of whom were women



# Finding the gems among 17,000 applications



In 2025, almost 17,000 people applied for jobs at Lime. Of these, we recruited 121 - a process that requires both structure and commitment. Pernilla Möller, Head of People & Culture, explains how we manage the volume while finding the right people.

## HOW DO YOU MANAGE 17,000 APPLICATIONS INTERNALLY?

It's about having a structured process that is both efficient and considerate. We work methodically through the entire recruitment funnel - from initial screening to final interviews.

What sets us apart from many other tech companies is that we do this entirely in-house. We have built up the expertise and processes to handle large volumes without losing quality. We also use AI to effectively screen candidates. This gives us full control over the candidate experience and ensures that we really understand who fits at Lime.

Clear communication of expectations and prerequisites is crucial for long-term and successful hires. We invest time in getting to know candidates and letting them get to know us - recruitment is as much about us being a fit for them as it is about them being a fit for Lime.

## CEO INTERVIEWS ALL FINAL CANDIDATES

A unique part of our process is that our CEO still interviews all final candidates before we offer a position. It's time consuming, but invaluable.

It gives us a consistent assessment of cultural fit at the highest level and shows candidates that we really care. When the CEO takes the time to meet you in person, it says something about the organisation you are about to join. It's also a way to keep the pulse of the organisation and understand the people we are bringing in.

## HISTORICALLY, WE HAVE GROWN PRIMARILY IN LINE WITH THE NUMBER OF EMPLOYEES

Historically, we have increased our headcount by around 20% per year, and our growth has been more or less directly linked to that. More consultants and product developers have meant more deliveries and more capacity. But that paradigm is changing.

## AI IS CHANGING HOW WE GROW

With AI integrated into our products and processes, we can streamline in entirely new ways. This does not mean we will shrink in size - on the contrary, we will continue to grow - but the growth curve will no longer be linearly linked to the number of employees.

We can deliver more value to our customers with smarter tools, and our people can focus on what really makes a difference: deep customer relationships where our domain expertise optimises the most business-critical processes.

This is an exciting change. We will continue to be an attractive employer and recruit top talent - but we will do so with a different kind of approach, focusing on the right skills for the challenges of the future.

## PERFORMANCE AND CARE

What unites everything we do in Recruitment and People & Culture is the balance between performance and care. We have high expectations of our people, but we also provide the conditions to succeed - and have fun along the way.

## Investing for a growing, culture-driven organisation

- **A well-thought-out, internal recruitment process** - We handle high volumes without losing quality, entirely in-house
- **CEO interviews all final candidates** - Ensures culture fit and shows our commitment
- **Great onboarding crucial** - To create culture carriers that stay and develop
- **Courageous and effective leadership** - Establishes business-critical behaviours in all employees
- **Strategic recruitment for AI-driven growth** - Future value creation does not require linear staff growth



We are proud of our successful **trainee programme**, which has thousands of applicants every year. In 2025, thirty-four people started the programme - an investment in the talent of the future and our long-term growth.



# Reducing climate impact

As a tech company, we have limited direct climate impact, but we take responsibility for the areas where we actually make a difference. At the same time, digitalisation is one of the key factors in achieving society's climate goals - it can help reduce global emissions from 15 to 30% over the next ten years, according to the UN Climate Summit in New York. Through smarter use of shared resources, increased flexibility and better measurability, digital innovation promotes sustainable development. It also paves the way for a shift from physical to more energy-efficient, digital alternatives.

## IMPACTS AND RISKS

While the shift to digital solutions is helping to reduce CO2 emissions globally, our digital services require energy. From data storage in data centres to data transmission and end use, everything is linked to energy consumption.

Our main climate impact comes from:

- **Data centres and cloud services** - where our customers' data is stored and processed
- **Business travel** - Flights, cars and trains for client meetings and conferences
- **Office space** - electricity, heating and cooling in our workplaces
- **Electronic equipment** - Computers, mobiles and other hardware

At the same time, we have the opportunity to make active choices to reduce our impact in these areas.

- **Green offices and energy-efficient premises** - We have energy-efficient premises and work continuously to reduce energy consumption
- **Reduced climate emissions from business travel** - We have electric cars in the car pool and prioritise rail over air where possible. We also plan customer visits efficiently to minimise travel needs
- **Extending the lifetime of technical equipment** - We work systematically to extend the lifetime of computers and mobiles to reduce electronic waste
- **Responsible recycling of used technology** - When equipment can no longer be used, we ensure proper recycling
- **Efficient programming** - We work systematically to write efficient code that requires less computing power and thus less energy
- **Employee climate engagement** - Climate awareness and engagement is present among our employees who actively contribute to making smarter choices

## LIME'S CLIMATE IMPACT & ACTIONS

Our climate work is based on concrete measures that we work on continuously:

- **Data storage in Sweden with renewable energy** - Our data storage takes place in Sweden where the infrastructure is powered by renewable electricity
- **Investments in solar parks** - Since 2019, we have been investing in solar parks that in 2025 produced 300 MWh of clean solar energy - which more than covers Linde's electricity consumption in all offices
- **Stable and fossil-free electricity supply** - As a tech company, a stable and fossil-free electricity supply is crucial for our operations and continued digitalisation. We follow the development of the energy system in Sweden and Europe and look favourably on the increased investment in plannable fossil-free energy production that enables a reliable electricity supply.

### Mapping of emissions in accordance with GHG

We measure our climate impact according to the Greenhouse Gas Protocol (GHG). This allows us to see where our main impacts are and to plan actions and set targets to reduce them. Our emissions calculations and key climate indicators can be found on page 26.



# Styrning & väsentlighet

# Sustainability governance

## Role of administrative, management and supervisory bodies

In 2023, management produced a double materiality analysis that was discussed with the full management team. Based on the results, areas of greatest impact, risk or opportunity are prioritised, with actions, targets and metrics set and reported to management and the Board. The work is driven by the Lime Sustainability Group with representatives for each materiality area. Internal and external expertise is consulted for relevant metrics and targets.

For information on composition and diversity, see the 2025 Annual Report, pp. 33-45.

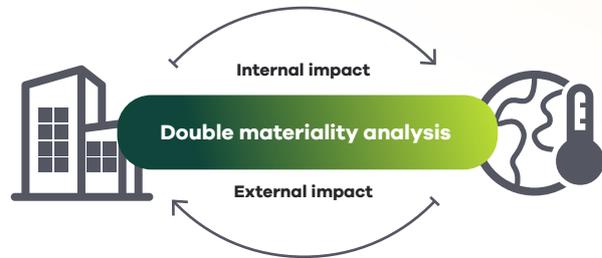
## Risk management and internal control over sustainability reporting

The sustainability manager leads the preparation of the report on behalf of management and the Board, supported by external expertise for quality assurance. Documentation is produced annually in collaboration with those responsible for each materiality area and documented for possible third-party review. The Board Audit Committee reviews the report and proposes improvements.

Lime is gradually aligning its reporting with CSRD and ESRS to fulfil future requirements in a timely manner. For more information on internal control, see the Annual Report, pages 37-39.

## DOUBLE MATERIALITY ANALYSIS

The double materiality analysis is a central part of our sustainability work. It covers two main aspects: impact materiality (our internal impact on sustainability areas) and financial materiality (external drivers and their financial consequences). Through this process, we identify areas that are material to both the company and our stakeholders along the entire value chain.



## Strategy, business model and value chain

Lime's business model is based on a competitive end-to-end offering with strong local roots (see Annual Report, pp. 12-18). As a full-service provider, we cover the entire value chain from development to support. At each stage, we have different degrees of impact on sustainability aspects and exposure to risks, which the double materiality analysis takes into account.

## Stakeholder dialogue

A key challenge is to prioritise our efforts and anchor them in the core business of Lime. We believe that only then can we make a real difference. In the double materiality analysis, our key stakeholders and their expectations form an important part of the overall outcome.

## OUR KEY STAKEHOLDERS

Stakeholders	Expectations of Lime	Example of dialogue
<b>Our customers</b> 	<ul style="list-style-type: none"> <li>Innovative and sustainable digital solutions</li> <li>Ethically sustainable and climate-smart supply chain</li> <li>Information security and GDPR compliant solutions</li> </ul>	<ul style="list-style-type: none"> <li>Customer surveys</li> <li>Qualitative dialogue</li> <li>Procurement requirements</li> <li>Supplier surveys</li> </ul>
<b>Employee surveys</b> 	<ul style="list-style-type: none"> <li>Skills development and generous working conditions</li> <li>Gender equality and values-based leadership</li> <li>Focus on health and well-being</li> <li>Initiatives to reduce climate impact</li> </ul>	<ul style="list-style-type: none"> <li>Employee surveys</li> <li>Daily interaction</li> <li>Digital forum for internal issues</li> </ul>
<b>Shareholders</b> 	<ul style="list-style-type: none"> <li>Good performance and ability to meet changing market needs</li> <li>Ethically sustainable and climate-smart operations</li> <li>Well-managed governance and risk awareness</li> </ul>	<ul style="list-style-type: none"> <li>Annual general meeting</li> <li>Shareholder dialogue and directives</li> <li>Annual and sustainability report</li> <li>Investor meetings</li> <li>Seminars and capital market days</li> </ul>

### Silent stakeholders

In addition to our core stakeholders, Lime also considers so-called silent stakeholders, such as future generations and nature. The Sustainability Accounting Standards Board (SASB) shows that even industries with smaller carbon footprints need to consider industry-specific sustainability areas.

For the IT and software industry, this means responsibility for minerals, server cooling water and hardware recycling. We extend the lifetime of all hardware and take sustainability into account when choosing suppliers.

## THE COMPANY'S SUSTAINABILITY STATEMENT

### Material impacts, risks and opportunities and their relationship to strategy and business model

In order to identify the material impacts and the financial risks and opportunities of Lime, we have conducted a double materiality analysis covering the entire value chain, both upstream and downstream.

The analysis assesses the significance, extent and likelihood of the impact of Linde. We have also analysed how we as a company are affected by the environment, economy and society, primarily from a financial perspective.

The results have been combined with expectations from customers, employees and owners to identify the most material sustainability areas.

Area	Impact in the value chain	Scale	Extent	Likelihood	Assessment
<b>Climate change: Greenhouse gas emissions</b>	Own emissions from company and business cars, purchased electricity and heating, manufacturing of purchased hardware, business travel, data storage, use of company products by customers.	Small impact	Global	Ongoing	Significant impact
<b>Consumers and end users: Personal security of consumers and/or end users</b>	Information security, responsible storage and handling of personal data, usability of products, digital work environment.	High impact	Global	Ongoing	Significant impact
<b>Sustainable business models and products</b>	Digital product delivery, products that promote efficiency and economic growth, better working conditions, Lime's own profitable growth	Medium impact	National/Global	Ongoing	Significant impact

### Financial risks and opportunities

Area of impact	Financial impact on the company	Likelihood	Impact	Assessment
<b>Data breaches and mishandling of personal data (information security)</b>	Loss of revenue and reputational damage in case of major data breaches.	High	High financial impact	Medium-high risk
<b>Skills shortage</b>	Reduced productivity and lost revenue due to skills shortages and high staff turnover.	High	High financial impact	Medium-high risk

The analysis identifies four main areas: digitalisation, climate change, own workforce, and information security and personal data protection.

Note that digitalisation is not treated as a stand-alone materiality area in this report, despite its central role for our operations. There is no established standard within ESG frameworks to specifically report on digitalisation. We are working with the industry to find relevant ways to include digitalisation in future reports.

### Areas not assessed as material

In the double materiality analysis, we have also assessed other sustainability areas within the ESG framework. The areas not presented above have been assessed as having a lower impact, lower scope or lower likelihood for Lime's operations and have therefore not been prioritised in this report.

# Attract & retain

## A responsible employer, supplier and force in society

Lime is a values-driven company driven by a caring performance culture. We strive to be an ethical and well-managed company that grows sustainably by being an attractive and long-term employer, supplier and force in society.

## Significant impacts, risks and opportunities

Lime works preventively with significant risks to the labour force. With a corporate culture that promotes participation and co-determination, collective agreements in Sweden and Finland and comparable conditions in other countries, we prevent risks. Monitoring is done through pulse measurements, occupational injuries, whistleblowing and near misses.

We endeavour to be an attractive and long-term employer where employees thrive and stay for a long time, creating a stable foundation for sustainable growth. Through diversity and equal opportunities, we increase innovation, improve skills supply and create an ethically sustainable business.

## Policies for our own workforce

The following policies address significant impacts, risks and opportunities related to our own workforce. These apply to all employees as well as consultants working for and on behalf of Lime and are reviewed annually:

- Code of Conduct - Guidelines for doing business, covering all employees, suppliers and partners
- Health and Safety Policy - Valuing health, safe workplaces and preventing ill health
- Guidelines for business travel
- Information Security Policy - Ensures information security internally and towards customers
- Privacy policy - Regulates the processing of personal data
- Incident management - Fast and efficient handling of incidents
- Purchasing and procurement policy - Responsible purchasing including sustainability perspectives
- Equality and equal treatment policy
- Alcohol and drugs policy
- Insider policy - Preventing insider trading
- Communication and Information Policy - Internal and external communication
- Whistleblowing policy - Safe reporting route for suspected irregularities

## Commitment to human rights

Lime stands up for the human rights of every individual in accordance with ILO Convention 138 and has zero tolerance for discrimination based on ethnicity, skin colour, religion, gender, age, social status, family origin, sexual orientation and physical or mental disabilities. We reject child and forced labour and support freedom of association and collective bargaining. Since 2023, we have signed the UN Global Compact based on ten principles in the areas of human rights, labour, environment and anti-corruption.

## Cooperation and dialogue with people in our own workforce

Lime carries out weekly measurements of employee well-being: engagement, participation, stress levels and development opportunities. The results are processed at several levels and form the basis for measures to improve health, well-being and performance.

We strive for a high level of employee participation, with employees spending time on internal activities for mutual development. Each employee has regular one-to-one meetings with his or her manager, at least once a month and often weekly.

We maintain positive relations with trade union representatives. In Sweden, where the majority of our employees are located, we have established collective labour agreements.

## Processes for addressing negative sanctions and channels for staff to raise concerns

Lime's Health and Safety Policy and Code of Conduct describe the work environment and expectations on behaviour and responsibilities. Lime has zero tolerance for harassment, sexual harassment, bullying and retaliation. If suspected, an investigation will be initiated and appropriate action taken, which may include dismissal.

Employees should report suspected misconduct to the relevant manager, supervisor or the HR department "People and Culture". Alternatively, the whistleblowing system can be used.

### Whistleblowing policy

The whistleblowing system guarantees employees an alternative way to deal with suspected irregularities without risk of retaliation. The policy covers serious irregularities in a work-related context:

- All illegal activities
- Financial fraud
- Bribery and corruption
- Violation of competition law
- Serious threats to the environment, health and safety
- Threats to public health
- Consumer protection
- Protection of privacy and personal data
- Discriminatory labour practices and sexual harassment
- Violations of human rights

No serious incidents were reported during the reporting period. Lime uses a third-party software for the whistleblowing function to ensure anonymity.

### Workforce objectives - Management of significant negative and positive impacts

As we have not identified significant risks to the workforce, we focus on areas where risk may exist:

#### 1. WORK-RELATED STRESS:

- Target: No sick leave due to work-related stress.
- Actions: Early intervention through occupational health services, work-life balance, wellness activities

#### 2. SICK LEAVE:

- Target: Sick leave below 5%.
- Actions: Continuous measurement and action where necessary

#### 3. OCCUPATIONAL INJURIES/WORKPLACE ACCIDENTS:

- Objective: Monitor and address occupational injuries.
- Actions: Organisational adjustments to reduce stress and increase safety

#### 4. WORK-LIFE BALANCE:

- Objective: Work towards balance through company initiatives
- Measures: Benefits such as parental leave through collective agreements, activities during and after working hours

### Data on company employees, 2025-12-31

Gender	Sweden	Europe
Males	114	85
Female employees	96	39
<b>Total number of employees</b>	<b>391</b>	<b>132</b>

All Lime employees at the end of 2025 are on probationary or permanent contracts.

### Diversity indicators, leadership & personal development

Women represent 36% of the workforce, and 45% of new hires were women. On the Board of Directors, the breakdown is 40% women and 60% men. The gender balance in numbers and proportion at senior management level in Lime is 40% women, 60% men.

Our leadership received an average score of 8.4/10 for 2025, based on co-operation, trust and communication. Employee personal development achieved 7.7/10, close to our aspirational target of 8/10.

Key performance indicators	2025	2024	2023
40-60% women in the organisation	36	36	37
Leadership of the organisation	8.4/10	8.5/10	8.4/10
Personal development	7.7/10	7.9/10	7.5/10

### Training and skills development

All employees undergo six-monthly performance evaluations as well as individual reviews at least once a month, often weekly. 100% of employees are offered individual counselling, regardless of gender.

### Collective agreement coverage and social dialogue

Employees in Sweden and Finland are covered by collective agreements, corresponding to 348 people (67%) in the organisation. The rest have working conditions based on Swedish collective agreements with adaptation to local practices.

Full-time consultants working for Lime have similar working conditions as employees. The main difference is that they are responsible for their own pension and insurance.

### Adequate salaries

Lime conducts annual salary surveys in Sweden. No unreasonable wage differences have been identified. Collective agreements in Sweden and Finland contain minimum wage levels that Lime fulfils.

### Remuneration indicators

Lime carries out annual salary surveys to identify and value equal or equivalent work. Pay differences above 5% between men and women without reasonable explanation lead to action plan. In Lime Technologies Sweden, women's average salary is 94% in relation to men's.

### Social protection

All Lime employees are covered for the events listed below:

- Sickness
- Unemployment
- Occupational injury and acquired disability
- Parental leave
- Retirement

### Work-life balance

All employees are entitled to parental leave according to the legislation of their country.

### Work-related injuries

In 2025, three work-related accidents were reported. None of these resulted in absences.

### Incidents, complaints and serious consequences related to human rights

No incidents or lawsuits have been reported during the reporting period regarding:

- Discrimination cases including harassment
- Complaints through own labour channels
- Fines, penalties and compensation
- Serious human rights incidents

## BUSINESS ETHICS

### The Code of Conduct

The Code of Conduct is introduced during recruitment and presented during the induction programme. It covers vision, core values, human rights, work environment, role in society, confidentiality, integrity and anti-corruption. All new employees are expected to read and understand the Code of Conduct as well as the policies on information security, communication and insider handling.

Annually, all employees receive a reminder to update themselves and answer verification questions.

**Whistleblowing function** See page 23.

**Managing relationships with suppliers** New suppliers must undergo documented evaluation before being approved. Requirements include financial, legal, ethical and technical aspects, as well as environmental and climate impact according to the sourcing and procurement policy and the environmental policy.

In 2025, Lime established a separate Supplier Code of Conduct that all suppliers must accept. The Code of Conduct includes requirements on ethical behaviour, human rights, occupational health and safety, environmental responsibility and anti-corruption.

Information security requirements must be agreed and documented. CFO or management team authorises new suppliers. Suppliers are subject to Lime's Code of Conduct.

Lime maintains a list of suppliers via CRM system. Each supplier has a designated contract owner and is evaluated annually.

**Anti-corruption work and ethical competition** Lime has zero tolerance for bribery and anti-competitive agreements. We comply with laws and regulations on market competition in each market.

The Code of Conduct and the Purchasing and Procurement Policy provide examples of acceptable situations:

- Ordinary business hospitality (meals, entertainment) at a reasonable level where both parties are present
- Trivial gifts (coffee mugs, notebooks) on occasion
- Business ethics are included in the training of all new staff.

**Identification and handling of allegations or incidents of corruption and bribery** Lime has a whistleblowing system with established processes as required by law. The Code of Conduct ensures zero tolerance against corruption and bribery. The whistleblowing unit (legal counsel and Head of People & Culture) is independent from the management chain involved. Lime reports all cases annually to the Board without revealing the identity of the reporters.

**Cases of corruption and bribery** No cases were reported during the reporting period.

**Political influence and lobbying** Lime does not engage in political influence or lobbying activities.

**Payment practices** Lime pays compensation against invoice according to the agreed payment schedule, usually 30 days. No legal proceedings are pending regarding late payments.

# Information security

**Information security and personal data management**

Lime's core business is based on collecting companies' customer data in a single system. Our ability to provide software depends on the security, integrity, reliability and performance of our systems. Disruptions can have a negative impact on business, so information security is a key part of our compliance, risk and control work.

**Scope**

**CONFIDENTIALITY**

We process and store important information for our customers through both organisational solutions (restricted access) and technical measures (encrypted data in transmission and storage).

**PRIVACY**

We take the necessary measures to comply with the GDPR and have procedures in place for data erasure. Our products help customers manage personal data and provide tools to fulfil the GDPR.

**ACCESSIBILITY**

We build products for accessibility levels that meet or exceed customer needs. Internally, we have an accessibility target of over 99.5%, which is measured and monitored continuously.

**Policies**

Information security policy: Describes what employees should and should not do to ensure information security, both internally and towards customers.

**Actions and strategies to manage the material risks and exploit the material opportunities for customers and end users**

Lime is ISO 27001 certified. Our policies and measures are designed to ensure the integrity, confidentiality and availability of data, thereby guaranteeing high standards of information security.

We offer flexible data storage tailored to our customers' needs - in our own data centres, with hosting partners or as a cloud service managed by us. We provide effective solutions for encryption, secure communication, backup and incident management.

Our development process takes security into account so that vulnerabilities are detected early. We invest in staff training and implement security aspects in the development process.

In January 2025, Lime Sportadmin was the victim of a cyberattack by a criminal network. We acted decisively and transparently. The attack was isolated to Sportadmin. We have since implemented enhanced security measures

and are working to fully integrate Sportadmin into the Lime Group's security framework.

**Prepared for new regulations** In 2025, we expanded our ISO 27001 certification to cover more parts of the business. We are well prepared for new regulations with our main platform Lime CRM:

- NIS 2 (Cybersecurity Act) - Lime is covered by the Act as a material entity. We have structures and procedures in place to meet the stricter requirements.
- DORA - We fulfil the requirements of DORA, which means that our customers in the financial sector can rely on us to meet the particularly high standards set there.
- Data Act and AI Act - We continuously keep up to date with and apply these regulations.

**Handling of personal data** The GDPR legislation affects Lime's operations in two ways: 1. Processing of personal data for internal use (employees, customer contacts, marketing) We have a lawful basis for processing, collect data only for specific legitimate purposes, do not process more data than necessary, and protect and delete data when no longer needed. 2. Processing of personal data on behalf of customers (cloud products, consultancy services) We always have the authorisation of the data controller to use other assistants, process data only as instructed and protect personal data processed.

To ensure compliance, Lime has clear processes governed by our Privacy Policy. Continuous training, restricted access and GDPR-compliant products and services ensure compliance.

**Procedures for liaising with customers and end-users**

Customers are notified of incidents within 24 hours according to three steps:

1. Collection of contact details - GDPR contact as primary contact
2. Content preparation - Brief description of the case, consequences and actions
3. Send and document - Email to affected customers and documentation

**Managing impacts and risks**

Key indicators	KPI
ISO certification	Annual audit
Internal information security training	100% participation
Penetration test performed by a third party	Carried out annually

# Climate changes

**Responsibility for environmental and climate impacts**  
Lime strives to minimise its negative environmental and climate impact and maximise the positive effects of our products and services. Emissions are calculated and reported according to the Greenhouse Gas Protocol (GHG), focusing on scope 1 (own emissions) and scope 2 (purchased energy). We are working on mapping scope 3 (indirect emissions), parts of which are already reported.

**Transition plan for climate change mitigation**  
Our transition plan focuses on mapping and reducing our total emissions under the GHG Protocol. This mapping forms the basis for future actions and targets, as well as for our alignment with the European Climate Law, the UN Global Goals and the Paris Agreement.

We have initiated strategic investments, including solar parks, as part of our commitment to increase the share of green energy. We have also secured climate-smart contracts in electricity, district heating, technology, leasing and data storage. For a detailed description of our

concrete actions and results, see Focus area 4: Reducing climate impact, p. 17.

**Policies for climate change mitigation and adaptation**

**Environmental Policy** - Sets out how Lime impacts the environment and how the environmental policy is translated into targets and actions

**Code of Conduct** - Describes how employees should endeavour to reduce carbon emissions and the practice of extending the life of all hardware

**Travel policy** - Specifies how we minimise carbon emissions and use resources already available

**Purchasing and procurement policy** - Emphasises the integration of sustainability principles into business decisions, including choosing environmentally friendly shipping methods and comparing the climate impact of suppliers

**OVERVIEW, CLIMATE IMPACT**

**Estimated CO2 emissions**

Areas	2025	2024	2023	2022
Business travel by company car (Scope 1)	5,371 kg CO2	6,321 kg CO2	21,560 kg CO2	19,735 kg CO2
Energy and district heating for the offices (Scope 2)	34,345 kg CO2	34,348 kg CO2	35,272 kg CO2	36,353 kg CO2
Business travel by privately owned cars and company cars (Scope 3)	14,034 kg CO2	18,535 kg CO2	34,362 kg CO2	18,155 kg CO2
Use of hardware (Scope 3)*	-	111,302 kg CO2	96,031 kg CO2	104,356 kg CO2
<b>Total emissions</b>	<b>53,750 kg CO2</b>	<b>170,506 kg CO2</b>	<b>187,225 kg CO2</b>	<b>178,599 kg CO2</b>
<b>Total emissions/SEK</b>	<b>0.073 kg CO2/TSEK</b>	<b>0.249 kg CO2/TSEK</b>	<b>0.324 kg CO2/TSEK</b>	<b>0.364 kg CO2/TSEK</b>

\* As of 2025, hardware emissions can no longer be calculated as Lime has moved to a leasing model and does not have access to the necessary data for calculation.

**Comments on the environmental key figures** In accordance with NASDAQ's voluntary ESG Reporting Guide, Lime Technologies reports key environmental figures as a basis for improving sustainability performance and further developing annual sustainability reporting.

In 2025, Lime's total CO2 emissions decreased by 10% despite an overall growth of 8%, adjusted for the use of hardware, as Lime has switched to a leasing model and does not have access to the necessary data for calculating this item. The biggest reduction comes from business travel. The aim is to create more reliable sources of calculation. Emissions from privately owned and company cars are also decreasing as these are increasingly made up of electric and hybrid cars. 18% of the kilometres travelled to our offices are by walking and cycling. This reflects our strategic choice of office space in central locations to promote public transport, walking and cycling over driving and our commitment to an active lifestyle.

**INTENSITY REPORTING**

Lime reports for 2025 emissions related to total turnover (TSEK) and in some cases to additional relevant variables.

**ENERGY**

Lime's energy consumption is both direct and indirect via purchased energy.

Direct emissions from own sources come from company cars. Indirect emissions come from purchased electricity and district heating. The Netherlands and the development hub in Poland are excluded from the calculation.

Electricity consumption is based on invoices, with exceptions where electricity is included in the annual rent. District heating consumption has in most cases been calculated as settlement often occurs too late for annual reporting.

**RENEWABLE ENERGY**

Lime's primary energy source is solar energy, via the agreement on solar cell-based electricity that Lime has entered into with Svea Solar's solar cell park in Sjöbo, where 300 MWh annually starting in 2019 is allocated to Lime Technologies.

**Energy consumption from purchased energy  
ELECTRICITY CONSUMPTION AND OFFICE HEATING**

Total energy consumption	716,763 kWh
Total energy consumption per TSEK	0.969 kWh/TSEK
Total energy consumption per m2	124.72 kWh/m2

**DIRECT AND INDIRECT EMISSIONS OF GREENHOUSE GASES**

Lime's emissions consist solely of CO2 and are defined as Scope 1 (fuel from vehicles) and Scope 2 (purchased energy for operation and heating/cooling). Lime has agreements for all offices on fossil-free electricity or solar energy with zero emissions. All offices have district heating, with the exception of Cologne, which is heated with oil.

**Emissions from owned or controlled sources - Scope 1  
HYBRID, PETROL AND DIESEL CARS**

All operations: Total emissions	5,371 kg CO2
Total emissions per TSEK	0.007 kg CO2/TSEK

**Emissions from purchased energy - Scope 2  
ELECTRICITY CONSUMPTION AND OFFICE HEATING**

All operations: Total emissions	34,345 kg CO2
Total emissions per TSEK	0.046 kg CO2/TSEK
Total emissions per m2	5.976 kg CO2/m2

**Other indirect greenhouse gas emissions - Scope 3**

This report presents Scope 3 emissions within Purchased goods and services: hardware and business travel by private car. Lime aims to progressively include emissions from air, rail, other modes of transport and energy consumption for data storage in cloud-based solutions for own use and customers' data.

**The calculations are based on Lime's internal register of owned and distributed hardware** and the suppliers' indication of the total climate impact per model divided by the estimated average lifetime.

From 2025: Lime has switched to a leasing model and can therefore no longer calculate hardware emissions as we do not have access to the necessary data. The leasing model means that the supplier is responsible for professional life cycle management, reuse and recycling.

**Business travel in privately owned cars and company cars**

The calculations are based on travel expenses from the payroll system and average energy efficiency of vehicles in Sweden. Figures do not include Germany.

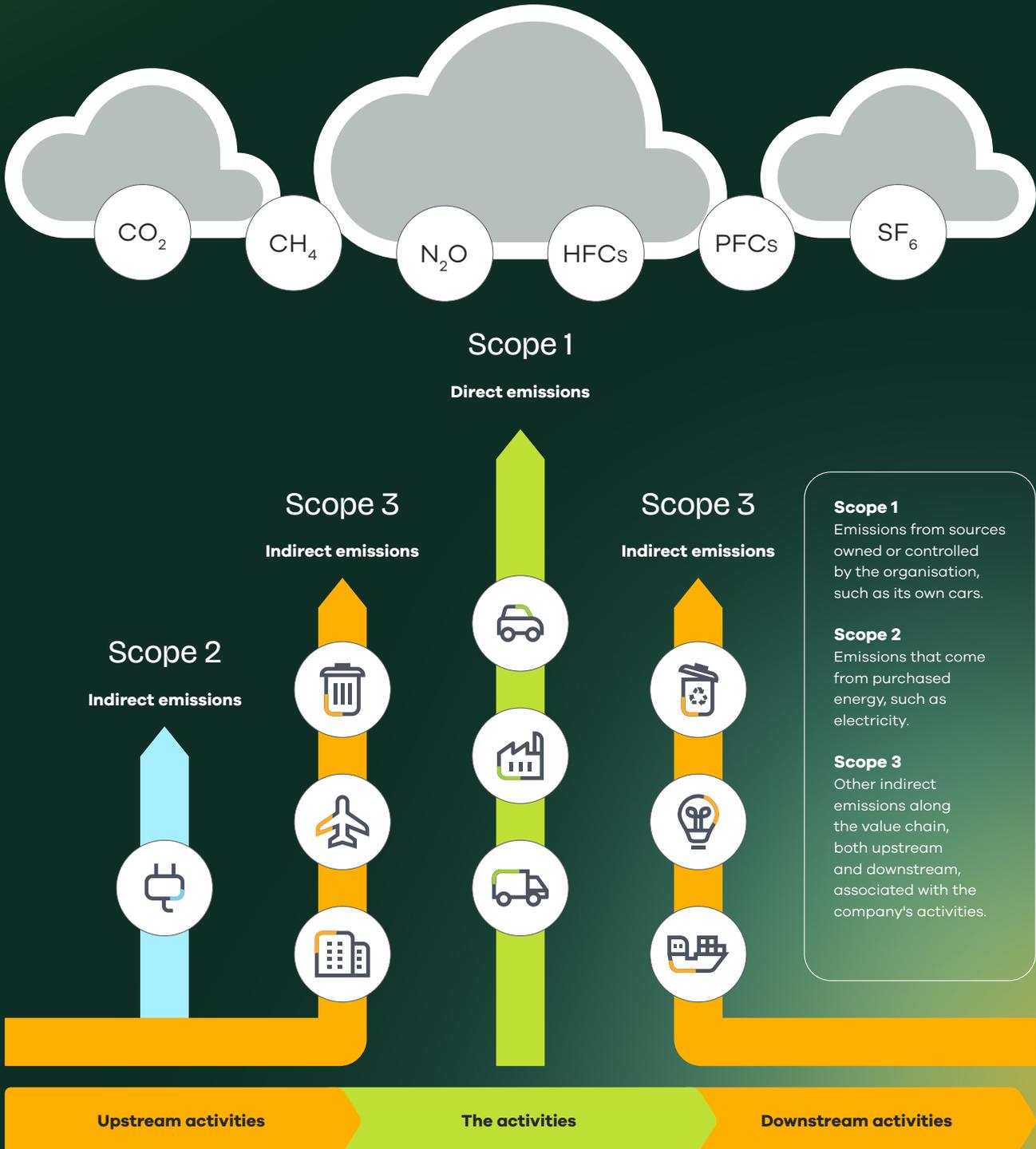
**BUSINESS TRAVEL IN PRIVATELY OWNED CARS AND COMPANY CARS**

The second category of Scope 3 emissions presented belongs to the category of Business Travel, where a significant part consists of business travel in privately owned cars. The calculations on the following page are based on travel calculations from the payroll system, as well as average energy efficiency of vehicles in Sweden as a majority of emissions are generated from the domestic market. The figures do not include Germany.

All activities (excl. Germany): Total emissions	14,034 kg CO2
Total emissions per TSEK	0.019 kg CO2/TSEK

# Climate impact

The GHG Protocol classifies a company's greenhouse gas footprint into three different Scopes: Scope 1, 2 and 3





## Financial calendar

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All reports, annual reports and presentations are published on [investors.lime-technologies.com](https://investors.lime-technologies.com). There you can also subscribe to financial information mailings.

**APRIL 21, 2026**  
Interim report Q1 2026

**APRIL 21, 2026**  
Annual General Meeting

**JULY 14 2026**  
Interim report Q2 2026

**OCTOBER 20, 2026**  
Interim report Q3 2026

**FEBRUARY 2027**  
Year-end report 2026

**MARCH 2027**  
Annual report 2026

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