



# Sustainability Report 2024

LIME TECHNOLOGIES AB (PUBL)

## HIGHLIGHTS 2024

- Record number of applications and very low employee churn
- Nominated for the Allbright Prize
- ISO-27001 audit

[Read more on page 4](#)

## EQUALITY

51 %

women  
among all new  
recruitments in 2024

## ATTRACTING EXPERTISE

95

new hires  
distributed throughout various  
markets and positions

## INFORMATION SECURITY

ISO

27001  
Certification of Lime's  
management system



# Contents

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## 3 LIME& & SUSTAINABILITY

- 4 2024 in summary
- 5 The CEO's view
- 7 Code of Conduct, UN Global Compact& & UN goals

## 8 OUR FOCUS AREAS FOR SUSTAINABILITY

- 9 Focus area 1: Promoting digitalisation
- 10 Focus area 2: Information security & management of personal data
- 12 Focus area 3: Attract & retain expertise
- 14 Focus area 4: Reduced climate impact

## 15 GOVERNANCE & MATERIALITY

- 16 Double materiality analysis
- 17 Our key stakeholders
- 18 The company's sustainability statement
- 19 Own workforce
- 22 Business ethics
- 23 Information security & management of personal data
- 25 Climate change
- 27 Environmental key figures

### **About the translation**

*This is an unaudited translation of the Swedish sustainability report, done with help of 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. Our aim is to serve as a constructive influence within the community, seek innovative approaches to various tasks, make bold choices, and embrace non-traditional methods—always with a focus on fostering sustainable and profitable growth while delivering genuine value in a broader sense.

## HIGHLIGHTS 2024



Attractive  
employer



Nominated for  
the Allbright  
Prize



ISO 27001 audit

## Sustainability report

This sustainability report refers to the financial year 2024 for Lime. The report encompasses the parent organisation Lime Technologies AB (publ) along with all subsidiaries included in the consolidated financial statements of Lime Technologies AB (publ) for the corresponding period.

The sustainability report is designed to illustrate how sustainability is fundamentally integrated into our core business operations, highlighting our enduring pledge to environmental and climate responsibility, social factors, and efficient governance. In accordance with Chapter 6, Section 11 of the Annual Accounts Act, Lime has chosen to prepare the sustainability report as a report separate from the annual report. We are

diligently striving to gradually align with the EU's new sustainability reporting regulations, CSRD, and the ESRS reporting standards, which Lime will eventually be required to adhere to.



Lime holds the certification as a "Nasdaq ESG Transparency Partner," collaborates with the UN's Global Goals, and is committed to investing in electricity generated from renewable sources.

# 2024 in summary

## The Allbright Prize

- Lime has received another nomination for the Allbright Prize, which recognises outstanding contributions to efforts that foster inclusion. This demonstrates that Lime is one of Sweden's most gender-equal listed companies.

## ISO 27001 certification

- We have completed an audit of our ISO 27001 certification. The certification ensures that our approach to information security is methodical and well-structured from a management standpoint

## 100 % participation rate, training in information security

- Every employee at Lime has successfully finished the internal training on information security

## Low employee churn and a record number of applications from an attractive pool of candidates

- Lime has consistently made efforts to recruit and retain skilled employees, resulting in a low employee churn of 6% in 2024
- We set a new record with 12,000 applications, demonstrating that Lime is a sought-after employer in a competitive landscape

## High recruitment pace - 95 employees

- Good mix of employees for all roles and markets
- Women constituted 51% of all recent recruitments
- The effective growth of engineering teams has led to an enhanced product lineup

## Robust growth in our efforts to assist businesses and organisations in digitalising and optimising their operations

- Achieving a growth of 19%, we have persistently played a role in the rising digitalisation of businesses and organisations throughout Europe
- In 2024, Lime has engaged with more than 100 million individuals globally through our software

## Healthy performance

- A key emphasis for 2024 has been encapsulated in the slogan "Healthy Performance," prioritising both physical and mental well-being. Through this initiative, we aim to establish conditions that promote a healthier life balance, enhance well-being, and boost performance

Growth

19%

EBITA margin

25%

6 %

employee  
churn

New  
recruitments

95

## KEY RATIOS

| SEK million                              | 2024  | 2023  |
|------------------------------------------|-------|-------|
| Net sales                                | 685.7 | 577.1 |
| Net sales growth (%)                     | 19%   | 18%   |
| Organic net sales growth (%)             | 10%   | 18%   |
| Recurring revenue                        | 445.0 | 346.6 |
| Adjusted EBITA                           | 172.0 | 148.2 |
| Adjusted EBITA (%)                       | 25%   | 26%   |
| Operating profit, EBIT                   | 134.3 | 114.6 |
| Operating profit, EBIT (%)               | 20%   | 20%   |
| Earnings per share before dilution (SEK) | 6.73  | 6.28  |
| Earnings per share after dilution (SEK)  | 6.66  | 6.21  |
| Cash flow from operating activities      | 196.5 | 142.5 |
| Average number of employees              | 462   | 397   |



# We will be a sustainable employer, supplier and force in society



Lime's achievements stem from our ongoing efforts to create an environment in which our customers and employees can develop and flourish. In 2024, we have remained an attractive employer, receiving a high volume of applications and maintaining a very low employee churn. The 19% growth reflects our contribution to speeding up the digitalisation of European businesses and organisations, whilst also progressing our aim of being a responsible and risk-conscious participant in the industry.

## **A sustainable business model designed for the long term**

We recognise that our operations play a role in creating a more sustainable and efficient business environment by enabling companies to operate smarter and more digitally. Our products and services allow customers to optimise their sales, marketing, and customer support, resulting in improved resource efficiency and accelerated societal advancement. We believe that profitable growth is essential for Lime's sustainable business model, as this combination enables us to keep investing in future expansion while consistently providing value to our customers, employees, stakeholders, and society as a whole. We are committed to valuing and preserving both our own resources and those of others, be it time, finances, or the environment.

## **Information security – proactive measures and established practices**

One of our most important focus areas for sustainability is also one of society's biggest challenges in the current security policy situation – information security. We remain steadfast in our commitment to improving our IT security, and in 2024, a successful audit of our ISO 27001 certification was carried out, affirming that we function in a structured and goal-oriented manner in this area.

At the same time, we can only deeply regret that Lime Sportadmin, in January 2025, was subjected to a cyberattack by a criminal network. We acted quickly and transparently to get the system up and running in a new, safe production environment and to support customers practically, legally and informatively to the greatest extent possible. Despite our methodical approach to data security, the attackers were able to breach the system. We possess a comprehensive understanding of the attack and have, naturally, taken steps based on our findings. It is now predominantly a matter for the police, and we stress the significance of our role as a company, in conjunction with society as a whole, in doing everything possible to prevent and combat these criminal attacks.

## **Attractive employer and corporate culture**

Our employees are our greatest asset, and we take pride in the fact that Lime is a workplace where individuals wish to remain and grow. In 2024, we hired 95 new employees from an unprecedented pool of 12,000 applicants. It is a clear indication that Lime is an appealing workplace within the competitive technology sector. We have also maintained our focus on skills development and employee well-being, as evidenced by our low employee churn of 6%. This aligns

perfectly with our ambition to create a long-term, sustainable organisation where our employees can envision a future and have opportunities for development.

Equality and diversity continue to be significant issues for us, and in 2024, 51% of all new recruits were women. Our nomination once again for the esteemed Allbright Prize confirms that we are headed in the right direction with our efforts towards a more inclusive workplace and industry.

**A future focused on performance and care**

Lime has always been motivated by a combination of performance and care – towards our customers, our employees, and society as a whole. We are convinced that this balance is crucial to our long-term success. By persistently investing in our people, working sustainably, and

promoting innovation, we ensure that Lime continues to be a company we can take pride in, both now and in the future.

We are looking forward to continuing this journey together.



Nils Olsson  
Managing Director & CEO, Lime Technologies



# Code of Conduct, UN Global Compact & UN goals

## Code of Conduct

Lime's Code of Conduct reflects our commitment to ethical business practices. It applies to all employees, suppliers and partners and clarifies our vision, values and policies. It highlights our obligation to advocate for human rights, guarantee equal opportunities for everyone, and make a positive contribution to society and the environment. As a values-driven organisation, we place a high priority on sustainability, innovation, and fair competition. Our commitment also encompasses gender equality, fostering a supportive work environment, and responsible resource management. In line with the General Data Protection Regulation (GDPR), we prioritise data protection, and our zero tolerance for corruption aligns with competition laws.

Since 2023, we have endorsed the UN Global Compact, an initiative for responsible business that is founded on ten principles concerning human rights, labour, the environment, and anti-corruption.

### HUMAN RIGHTS

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

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

### LABOR LAW

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

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

**Principle 5:** Abolish child labor

**Principle 6:** Eliminate discrimination in recruitment and job assignments

### ENVIRONMENT

**Principle 7:** Support the precautionary principle regarding environmental risks

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

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

### ANTI-CORRUPTION

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

## UN Global Goals



### Sub-goal 5. Gender equality

Lime strives to create a work environment and corporate culture that promotes equality and inclusion. In a male-dominated industry, 34% of our employees are women, and our long-term objective is to attain a gender distribution within the equality range of 40-60% across all departments and markets.



### Sub-goal 8. Acceptable working conditions and economic development.

Lime boasts a robust values-driven corporate culture in which we prioritise the well-being of all employees. Our employees are our most precious asset, and favourable working conditions are the cornerstone for Lime to achieve profitable growth.



### Sub-goal 9. Sustainable industry, innovation, and infrastructure.

Digitalisation is at the heart of Lime's business. Through our products, we contribute to a more sustainable world by enabling our customers to save time and resources in their customer care activities. We constantly seek new and improved methods to enhance our operations within the software industry in which we operate. By being creative and innovative, we not only enhance our own services but also aid the entire industry in growing and progressing sustainably.



### Sub-goal 10. Reduced inequality

In our operations, we endeavour to minimise inequalities. By promoting inclusion, diversity, and equal opportunities for all our employees and stakeholders, we actively strive to foster a work environment and corporate culture in which differences are respected and everyone is afforded equal opportunities.

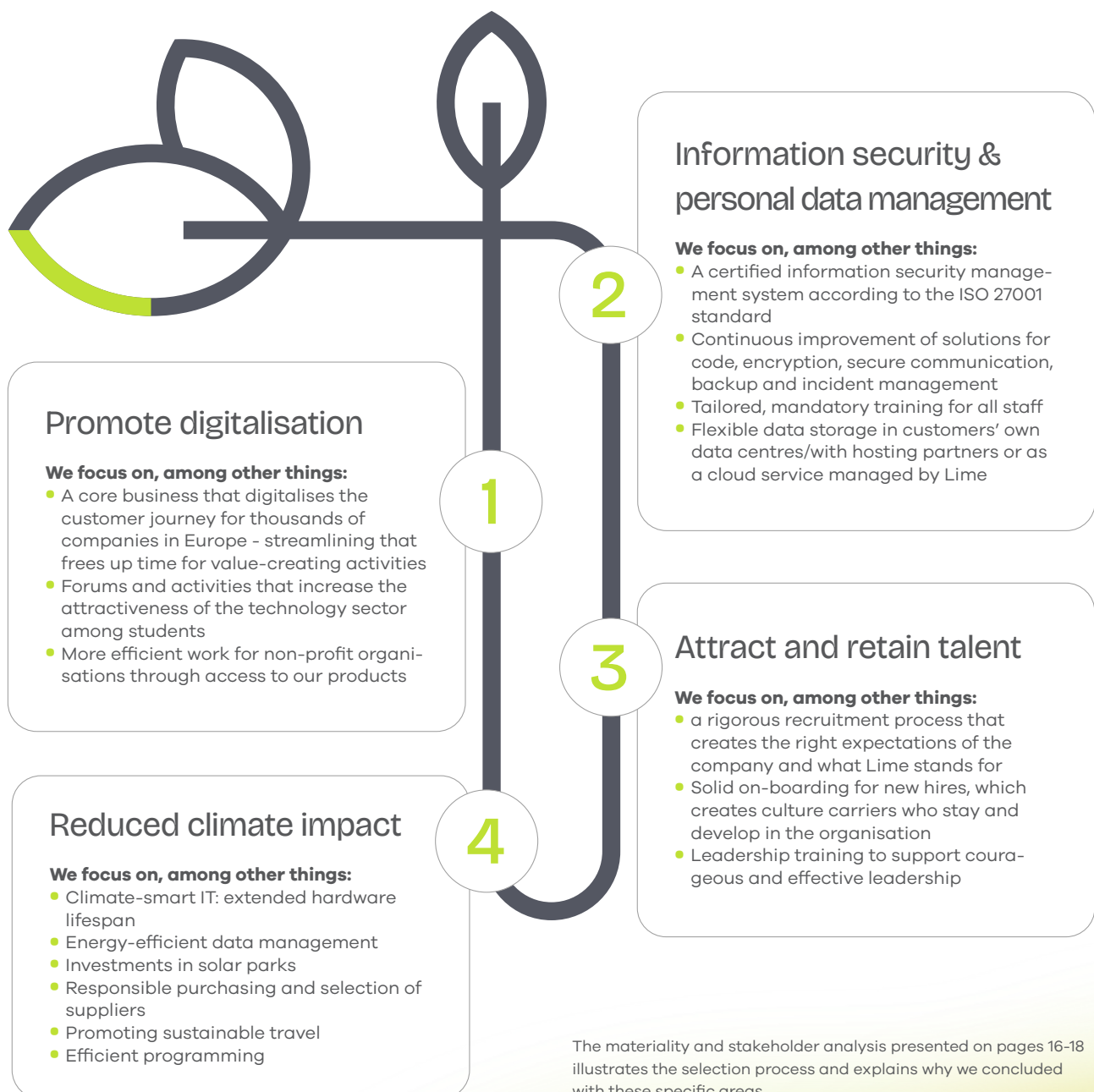


### Sub-goal 13. Climate action

At the core of global sustainability efforts lies climate change, where we actively seek to minimise our carbon footprint. In 2024, we conducted a comprehensive climate mapping of our Scope 1 and Scope 2 emissions and parts of Scope 3 using the GHG protocol.

# Our focus areas for sustainability – part of the business strategy

We believe that a company with profitable growth is a sustainable company. At the heart of our business is one of the most significant current sustainability trends – the continuous digitalisation. Through a thorough evaluation of the environment, economy, and society across the entire value chain, from supplier to customer, we have identified four sustainability areas that are fundamental to us. We tackle these areas with the backing of our business model, which creates advantages for our customers, employees, and society as a whole.





# Promoting digitalisation

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At the heart of Lime's market offering, and what drives us forward, is the aim of creating the conditions for successful entrepreneurship and sustainable long-term growth. With the vast development potential linked to technological innovation, we are also certain that digitalisation is a key factor in addressing both economic and environmental challenges. Under the right conditions, it can unlock new markets, generate quality jobs, and foster growth that benefits society as a whole.

## A DIRECT BUSINESS MODEL: WE ARE THE LOCAL PROVIDER THAT ENCOMPASSES THE ENTIRE VALUE CHAIN

Lime's business model is based on a competitive overall offering with a strong local presence. As a comprehensive software provider, we are accountable for every aspect of the value chain, from development and sales to imple-

mentation and support. This brings major competitive advantages thanks to a combined bank of expertise that enhances both software and delivery, as well as a close and strong relationship with customers.



## Digitalisation for enhanced impact and growth

Through Lime's diverse digital services for customer care, including marketing, sales, and case management, we continuously create new opportunities for our customers to access different markets and thrive in their business operations, leading to enhanced growth. Find further information about our core business in the annual report.

Nonprofit organisations, colleges, and universities can apply for a partnership with us to gain access to Lime's products and services through a specially tailored offering. In this manner, they can enhance their positive social impact while expediting their digitalisation journey.

 CRM |  Go |  Connect |  Intenz |  Sportadmin

# Information security & personal data management

At Lime, we recognise the significance of safeguarding our customers' data from the threats present in today's digital environment. Flexible data storage, efficient encryption solutions, secure communication, and backups are just a few of the measures we are continually enhancing to guarantee the proper management of information and personal data.

## CONSEQUENCES, EFFECTS, AND RISK

Widespread global attempts at data breaches and stringent legal regulations for the proper management of personal data define Lime's area of operation. Potential data breaches and mishandling of personal data present a

considerable financial risk to Lime, with possible repercussions including lost revenue and penalties. Incidents can also harm the brand's reputation and erode trust.

Provide software products and services that are secure and dependable, instilling a high level of trust in our customers regarding information security.

Safeguard data, particularly the information entrusted to us by others, against violations of confidentiality, integrity, and availability.

Effectively manage, resolve and learn from incidents

Fulfill contractual, regulatory and legal obligations related to information security

## Lime's efforts towards enhanced information security

1. Certified information security management system in accordance with the ISO 27001 standard – an affirmation of our structured and goal-oriented approach to mitigating the risk of incidents.
2. The option for flexible data storage, whether in customers' own data centres/ with hosting partners or as a fully managed cloud service provided by Lime.
3. Effective solutions for areas such as encryption, secure communication, backup, and incident management.
4. A security-focused development process that allows for vulnerabilities to be identified at an early stage.
5. Customised training for all staff (with a target of 100% participation by 2024!)
6. Suppliers of comprehensive systems that include essential control and monitoring (with a clear process for acquiring third-party software, placing a strong emphasis on security).
7. Concentrate on transitioning our existing customer base to our most up-to-date cloud/web client solutions. This streamlines security efforts and ensures that the customer consistently receives the latest product releases, which include ongoing security enhancements.

*For more detailed descriptions of Lime's information security work, see pp. 23–24.*



# ISO 27001

Lime has been ISO 27001 certified since 2023, marking a significant aspect of the company's organised and intentional efforts to address one of the industry's most significant challenges – data security.

Achieving ISO 27001 certification is an extensive process that entails multiple steps, including preparation, implementation, monitoring, and auditing. With Lime's certification in 2023, we face ongoing high expectations regarding compliance with the certification standards, with management required to demonstrate strong commitment. The work also involves a continuous improvement process in which Lime routinely assesses and enhances the information security system. All staff members also engage in essential training on information security awareness and the protection of personal data.

## Definition

ISO 27001 is a standard for Information Security Management Systems (ISMS) that outlines the requirements for establishing, implementing, maintaining, and enhancing a systematic approach to managing information security. It integrates with the organisation's overall management system to guarantee a coordinated strategy for information security.



# Attract & retain talent

One of Lime's most important strategic focus areas is attracting and retaining highly skilled personnel. We highly value the creation of a work environment that fosters performance, creativity, and development. Lime carries out weekly surveys to monitor employee well-being, including aspects such as engagement, participation, stress levels, and development opportunities. The results are analysed at multiple levels and serve as the foundation for additional actions aimed at enhancing employees' health, well-being, and performance.

## IMPACT AND RISK

The shortage of skilled personnel is a key issue, affecting not only Lime but the entire technology sector. There is a substantial shortage of qualified labour, with the European Commission cautioning that Europe will soon be short of up to one million employees possessing IT or digital skills – a gap that could be partly addressed by increasing the representation of women in the IT sector. The challenge of achieving a more gender-equal industry can thus be vital for the overall development and growth of the sector.

To ensure a steady supply of skills and foster innovation, it is essential to attract and retain employees with diverse backgrounds and viewpoints. Simultaneously, high employee churn and unfilled vacancies can lead to adverse financial repercussions, particularly concerning revenue from consulting.

- Enhanced appeal of the tech sector to alleviate skills shortages and encourage digital innovation.
- Development of the workforce's skills.

## OBJECTIVES AND POSSIBILITIES

- To be an attractive and long-term employer with thriving employees who remain with the company for an extended period and contribute to sustainable and profitable growth in the future.
- Enhanced diversity that fosters innovation and strengthens the supply of skills, alongside more ethically sustainable operations.

95

recruitments,  
6% churn

51 %

women among  
new employees

## Management and measures

- Continued focus on building and further developing a strong corporate culture, driven by performance and care
- Recruitment and management of employees based on competence, free from bias or irrelevant standards.
- A clear and impartial recruitment process.
- Reverse mentoring program
- Participation in external activities and forums designed to enhance diversity within Lime and the broader tech industry.
- Establishing employer branding across all markets and for all candidates.
- Leadership training
- More senior recruitments



# Healthy Performance

## – A programme for sustainable health and well-being

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Lime Technologies invests in employee health through initiatives such as Healthy Performance. Focusing on both physical and mental health, the company aims to create conditions that promote a better balance in life, enhanced well-being, and improved performance. Here, Pernilla Möller, Head of People & Culture, talks about the driving forces behind the initiative.

**What was the primary motivation behind the Healthy Performance initiative, and how does it align with Lime's broader sustainability strategy?**

We aimed to establish an initiative that encourages health from various perspectives, offering something for every employee. Our aim was to encourage better health habits, whether it involves recovery, optimising your time, or embarking on a more active lifestyle. Healthy Performance is integral to our long-term sustainability efforts, where we regard employee well-being as a key element for both satisfaction and performance.

**What positive impacts have you observed among employees since the initiative's launch?**

We have noticed an increase in the number of individuals signing up for training subscriptions as a result of the offers and collaborations we established in relation to the initiative. We also observe that health issues are being discussed more frequently than before, and that more individuals are contemplating what they can do to achieve a better balance in their lives. We also monitor pertinent metrics through Officevibe, although it can be challenging to determine precisely how much of the change can be directly attributed to the initiative.

**Which of the Healthy Performance initiatives have employees found most valuable, and what do you believe has contributed to their significant impact?**

The nutrition lecture was certainly the most valued initiative, based on the feedback we have gathered. Diet is an aspect that influences everyone, and there is a great deal of misinformation and trends surrounding this topic. Thus, we believe that it provided a sense of safety and value for many to receive clear and fact-based insights. Personally, I valued the laid-back approach to diet. I believe that we fundamentally require healthy relationships for our well-being and any related changes.

**What does the future hold for Healthy Performance – are there plans to further develop the initiative, and if so, how?**

Yes, the initiative is set to continue its development. We are currently providing a digital health survey through the Wellbify app, where employees receive personalised information tailored to their individual development areas, along with specific tips to enhance their health. At the end of February, we also launched LinkedIn Learning to provide all employees with the opportunity to explore new knowledge – an initiative we consider vital for both well-being and personal development.

# Decreased climate impact

Digitalisation is one of the crucial factors in reaching climate goals in society and could lead to a global reduction in emissions of 15 to 30 percent over the next decade, according to the UN climate summit held in New York. By optimising the use of shared resources, enhancing flexibility, and improving measurability, digital innovation supports sustainable development. It also facilitates a shift from physical to more energy-efficient digital alternatives.

## EFFECTS AND RISKS

Although the shift to digital solutions significantly aids in reducing CO2 emissions, all digital services rely on energy. From storage in server rooms to data transfer and final use on computers and mobile phones, every aspect requires energy and consequently has a tangible climate footprint. However, the impact should be placed in relation to the alternatives. Businesses that do not utilise a CRM system will, for instance, require additional standalone software as well as more resources for meetings and communication, leading to less efficient customer management—factors that influence the size of their carbon footprint.

## KEY METRICS AND GOALS

A large proportion of the increased emissions of greenhouse gases into the atmosphere comes from the use of fossil energy. Ensuring that Lime has climate-smart agreements for electricity, district heating, technology, car leasing and data storage is therefore an important step in reducing our negative impact on the climate. Simultaneously, we continue to invest in green energy, specifically solar parks since 2019. In 2024, we generated 300 MWh of clean solar energy, which more than satisfies Lime's electricity consumption across all offices.

Lime's ambition is to progress and identify more of our indirect emissions associated with data storage—both our own and the data customers store within our products—with the aim of gradually shifting towards even more energy-efficient solutions. Work began in 2022 to phase out our local data centers in favor of significantly more climate-smart cloud-based solutions.

Environmental key figures for Lime's operations can be found on page 27. The calculations are based on the GHG Protocol (Greenhouse Gas Protocol).

## Management and measures

- Mapping of emissions in accordance with GHG. This provides us with the opportunity to identify where our primary impact lies, allowing us to plan actions and establish goals to mitigate it.
- Responsible recycling of used technology
- Storing data in climate-smart cloud services powered by renewable electricity
- Relocation of data centers to Sweden powered entirely by renewable electricity
- Climate-smart agreements for hardware, electricity, heating, cars, etc.
- Investments in solar parks
- Reduced climate impact from business travel, including through investments in charging stations and electric and hybrid cars
- Climate awareness and commitment among employees
- Efficient programming: Efficient code that executes faster consumes less energy. Here, AI opens up completely new possibilities.



# Governance & materiality



# Governance of sustainability work

## The role of the administrative, management and supervisory bodies

Parts of the management - representatives with different areas of expertise and responsibility - developed a double materiality analysis in 2023, which was presented and discussed with the entire management. Based on the current results, areas with the greatest impact, highest risk or greatest opportunity are prioritized, where measures, objectives and measurement points are set and reported to management and the board. The efforts are propelled by Lime's sustainability group, which comprises an overall sustainability manager and one to two representatives for each of the materiality areas determined by management and the board. In several cases, both internal and external expertise has been asked about relevant measurement points and goals.

For information on the composition and diversity of the administrative, management and supervisory bodies, please refer to the 2024 annual report, pp. 30-44.

## Risk management and internal control over sustainability reporting

The sustainability manager acts on behalf of management and the board and is primarily responsible for producing a relevant report based on legislation and the company's operations. External expertise is consulted to ensure quality and materiality. Documentation and data for reporting are produced annually in collaboration with the person responsible for each materiality area and are documented internally so that they can also be reviewed by third parties, which is a future requirement. The board's audit committee reviews the report and presents improvement measures.

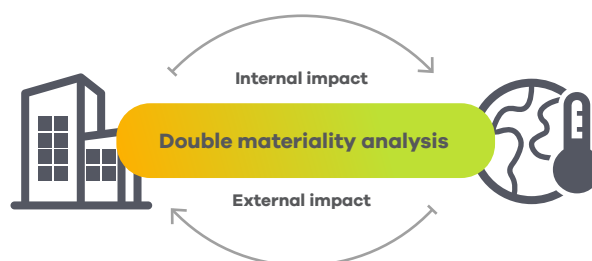
Lime is working to gradually adapt its sustainability reporting to the EU's new law on sustainability reporting, CSRD, and the ESRS reporting standards, which the company will eventually be subject to. By commencing the work promptly and outlining relevant measures, we are in a strong position to gradually implement the routines and internal functions necessary to meet the requirements in a timely manner.

For more information about internal control, see the annual report, pp. 37-39.

## DOUBLE MATERIALITY ANALYSIS

Double materiality analysis is a central part of our sustainability work. It means that we systematically evaluate

and prioritise all sustainability issues. The analysis encompasses two primary aspects: impact materiality, in which we examine our internal influence on sustainability domains, and financial materiality, where we evaluate external impact factors and their financial implications. Through this process, we recognise and tackle issues that are significant both to our company and to our stakeholders throughout the entire value chain.



By comprehending and incorporating the elements that are essential to both our core business and the communities we connect with, we aim to generate a lasting sustainable impact.




## Strategy, business model and value chain

Lime's business model is founded on a competitive and all-encompassing offering, combined with a robust local presence. (Further details can be found in the annual report, pp. 12-18.) As a comprehensive provider of customer journey software, we oversee every aspect of the value chain, from development and sales to implementation and support. At each stage of the value chain, Lime has varying levels of impact on sustainability aspects. Similarly, Lime is either more or less susceptible to external influences and risks, depending on the location within the value chain where this influence arises, a factor that the double materiality analysis considers.

## Stakeholder engagement

A significant portion of the challenge for us as a company involves prioritising and concentrating our efforts, ensuring they are rooted in the areas that Lime is truly passionate about. We believe that it is only then that we can create a genuine impact. In the double materiality analysis presented in the report, Lime's most important stakeholders and their expectations form an important part of the overall result.

## OUR KEY STAKEHOLDERS

| Stakeholders                                                                                            | Expectations of Lime                                                                                                                                                                                                                                                             | Example of dialogue                                                                                                                                                                                                                                                             |
|---------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Customers</b><br>   | <ul style="list-style-type: none"> <li>Innovative and sustainable digital solutions that help organisations improve their operations</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 with customers</li> <li>Procurement requirements</li> <li>Supplier surveys from customers</li> </ul>                                                                                      |
| <b>Employees</b><br>   | <ul style="list-style-type: none"> <li>Skills development</li> <li>Good working environment and generous working conditions</li> <li>Equality</li> <li>Value-based leadership</li> <li>Focus on health and well-being</li> <li>Initiatives for reduced climate impact</li> </ul> | <ul style="list-style-type: none"> <li>Employee surveys</li> <li>Daily interaction</li> <li>Digital forum for sustainability issues</li> </ul>                                                                                                                                  |
| <b>Shareholder</b><br> | <ul style="list-style-type: none"> <li>Good returns and ability to meet changing market needs</li> <li>Ethically sustainable and climate-smart operations</li> <li>Well-managed business management</li> <li>Risk awareness</li> </ul>                                           | <ul style="list-style-type: none"> <li>Annual General Meeting</li> <li>Owner dialogue and owner directives</li> <li>Annual and sustainability report</li> <li>Investor meetings</li> <li>Participation in several seminars and investor meetings throughout the year</li> </ul> |

### Silent stakeholders

In addition to our core stakeholders in the form of customers, employees and shareholders, there are other stakeholders that Lime considers in its sustainability work. The independent body, Sustainability Accounting Standards Board (SASB), highlights specific sustainability domains pertinent to various industries, suggesting that nature, akin to a quiet stakeholder, ought to be acknowledged even in sectors with a lesser climate impact.

The operations of the IT and software industry necessitate, among other factors, minerals, substantial quantities of cooling water for servers, and the recycling of hardware. One of our core values is "spend resources wisely," where we establish the conditions for responsible recycling by prolonging the lifespan of all hardware, and the sustainability perspective significantly influences our choice of suppliers.

## THE COMPANY'S SUSTAINABILITY STATEMENT

### Considerable impacts, risks, and opportunities and their connection to strategy and business model.

To assess Lime's considerable impact, along with the financial risks and opportunities associated with sustainability, a double materiality analysis has been conducted, as previously outlined.

This analysis has considered the entire value chain, both upstream and downstream, and within this framework, evaluations have been made regarding the significance of Lime's impact, the extent of the impact, and the probability of this particular impact occurring.

We have also conducted a reverse analysis to determine how we, as a company, are impacted or may be impacted by the environment, economy, and society, primarily from a financial standpoint.

We have compared this result with the expectations of various stakeholders, including customers, employees, and owners, and conducted an overall evaluation to identify which sustainability areas are most crucial for Lime to prioritise in the future.

| Area                                                                           | Impact in the value chain                                                                                                                                                                                               | Scale         | Extent          | Probability | Assessment         |
|--------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------------|-------------|--------------------|
| <b>Climate change: Greenhouse gas emissions</b>                                | Own emissions from company and official vehicles, purchased electricity and heating, the manufacturing of acquired hardware, business travel, data storage, and the utilisation of the company's products by customers. | Small impact  | Global          | Ongoing     | Significant impact |
| <b>Consumers and end users: Personal safety for consumers and/or end users</b> | Information security, responsible storage and management of personal data, user-friendliness of products, and the digital working environment.                                                                          | High impact   | Global          | Ongoing     | Significant impact |
| <b>Sustainable business models and products</b>                                | Digital product delivery, products that enhance efficiency and economic growth, improve working conditions, simplify the work environment, and contribute to Lime's own profitable growth.                              | Medium impact | National/Global | Ongoing     | Significant impact |

### Financial risks and opportunities

| Area                                                                               | Financial consequence for the company                                                              | Probability | Consequence           | Assessment       |
|------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|-------------|-----------------------|------------------|
| <b>Data breaches and improper handling of personal data (information security)</b> | Lost revenue and damaged reputation in the event of major data breaches                            | Great       | High financial impact | Medium-high risk |
| <b>Lack of skills</b>                                                              | Decreased productivity and lost revenue resulting from a lack of skills and high employee turnover | Great       | High financial impact | Medium-high risk |

The analysis identifies four key areas as particularly significant: digitalisation, climate change, our workforce, and information security along with the protection of personal data. In addition to the fundamental connection between digitalisation and reduced climate impact that we mention on page 14, in our sustainability report for 2024 we have chosen not to treat digitalisation as a stand-alone materiality area, despite its central role for our operations. There is currently no established standard within ESG frameworks to specifically report on digitalisation, but we are striving, together with the industry at large, to find relevant methods to include digitalisation in reporting. The goal is therefore to integrate this aspect into future reports.



# Attract & retain

## A responsible employer, supplier and force in society

Lime is a values-driven company driven by what we call 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 consequences, risks and opportunities

Lime works proactively to address what could pose significant risks to its own workforce. With a corporate culture that encourages participation and joint decision-making, collective agreements in Sweden and Finland, along with similar conditions in other nations, Lime mitigates existing risks. Follow-up is conducted on heart rate measurements, work-related injuries, whistleblower reports, and incidents.

We strive to be an attractive and long-term employer, cultivating a workforce that thrives and stays for an extended duration, thereby creating a solid foundation for future sustainable growth. By encouraging diversity and equality within our organisation, we not only strengthen our capacity for innovation and enhance our skill set, but also create a more ethically sustainable business. Through community engagement, we aim to make a difference in our locality, encourage society to harness talent, and create a positive impact on the communities around us.

## Policies for your own workforce

The following policies address significant impacts, risks and opportunities related to the company's own workforce. These apply to all employees as well as consultants who work for and on behalf of Lime and are revised annually:

- Code of Conduct: Our guidelines for how we conduct our business, which includes all employees, suppliers and partners.
- Work environment policy: How we value health, safe workplaces and what we do to prevent ill health and injuries at work.
- Business Travel Guidelines: Our guidelines for how we travel sustainably.
- Information Security Policy: Describes what employees can and cannot do to ensure our information security, both internally and towards our customers.
- Privacy Policy (protection of personal data): Regulates the processing and protection of personal data for legal and responsible handling.
- Incident Management: Our guidelines for the swift and effective handling of incidents and deviations.
- Purchasing and Procurement Policy: Our principles for responsible purchasing and procurement of goods and services, with a focus on sustainability.
- Equality and equal treatment policy: Describes our work for equality and equal treatment in the workplace.
- Alcohol and drug policy: Manages how we view alcohol and drugs in the workplace and how we should handle alcohol at internal and external events.
- Insider Policy: Regulates the handling of company information to prevent insider trading.
- Communication and information policy: How we approach and work with internal and external communication for clarity and to achieve common goals.
- Whistleblower Policy: Provides our employees with a safe reporting channel for suspected irregularities and ensures professional handling in accordance with the law.

## Commitments to human rights

As stated in the Code of Conduct and Lime's Equal Treatment Plan, Lime stands up for the human rights of every individual in accordance with ILO Convention 138 and has zero tolerance for all forms of discrimination, including on the basis of ethnicity, skin color, religion or other belief, gender, age, social status, family origin, sexual orientation and physical or mental disabilities. Of course, we also distance ourselves from all forms of child and forced labor and we support both freedom of association and collective bargaining. Since 2023, we have signed the UN Global Compact's initiative for responsible business based on ten principles in the areas of human rights, labor, environment and anti-corruption.

## Collaboration and dialogue with people in own workforce

Lime conducts weekly surveys where we monitor employee well-being, such as engagement, participation, stress level and development opportunities. The results are processed at several levels and form the basis for further measures to increase employees' health, well-being and performance.

We strive for a high degree of employee involvement, where our employees are expected to devote a certain amount of time to internal activities to support joint development and participation in the company. To facilitate communication and to create space to address any challenges, each employee holds regular one-on-one meetings with their manager, at least once a month and often weekly.

We maintain positive relationships with union representatives. In the European countries where Lime operates, including Sweden, labor relations are characterised by cooperation and labor law that ensures favorable working conditions. In Sweden, where the majority of our employees are located, we have established collective agreements.

## Processes for addressing negative consequences and channels for own staff to raise concerns

Lime's work environment policy, together with the code of conduct, describes the work environment and what is expected of each employee in terms of behaviour and responsibility. As stated in the Code of Conduct, Lime has zero tolerance for harassment, sexual harassment, bullying, and retaliation. If the company becomes aware that someone has been subjected to such behaviour, Lime will initiate an investigation and take appropriate action, which may include termination of employment. Employees are often the first to discover suspected irregularities and inappropriate behaviour. According to the code of conduct, they must then report to the relevant manager, to the manager's manager or directly to the HR department "People and Culture". If the employee is hesitant about this, the whistleblower system is an alternative way to go.

### Whistleblower policy

The aim of the whistleblower system is to provide employees with an alternative means to address and report suspected misconduct and inappropriate behaviour without the fear of harassment or other forms of retaliation. The objective is also to guarantee that all reported suspicions of such serious incidents are managed professionally and in compliance with relevant laws. Lime's whistleblowing policy encompasses serious irregularities in a work-related context that may adversely affect the business, employees, customers, and the public, and which, owing to the nature of the irregularity, cannot be reported through conventional channels:

- All illicit activities
- Financial misconduct (e.g., misrepresentation of accounting records, breaches of internal controls and procedures, misappropriation of assets, or other forms of fraud)
- Bribery and corruption (e.g., conflicts of interest, bribery, sponsorships and donations, gifts)
- Breach of competition law (e.g., price-fixing with competitors, sharing sensitive information, collusion in tendering processes)
- Serious threats to the environment, health and safety
- Threat to public health
- Consumer protection
- Protection of privacy and personal data, as well as network and information security
- Discriminatory work practices and sexual harassment
- Violations of human rights

The policy also describes rules for reporting information about irregularities in a work-related context where there is a public interest in the information becoming known.

Irregularities relating to the reporting person's own working or employment conditions are generally not considered to be of public interest, unless they involve acts or omissions that are unacceptable from a wider societal perspective.

No serious incidents have been reported or come to the company's attention during the reporting period.

In 2024, a third-party software for the whistleblower function has been implemented. This is to further ensure anonymity and secure handling of reported cases.

## Targets for own workforce – Management of significant negative and positive consequences

Since we have not found any significant risks to the workforce in our operations, we focus on the areas where risk may exist, such as work-related stress, sick leave, incidents or occupational injuries/workplace accidents.

### 1. WORK-RELATED STRESS:

- Goal: No sick leave due to work-related stress.
- Measures: Early interventions through occupational health care, work-life balance, and joint wellness activities.

### 2. SICK LEAVE:

- Target: Sickness absence below 5%.
- Measures: Continuous measurement of sick leave and measures if necessary.

### 3. OCCUPATIONAL INJURIES/WORKPLACE ACCIDENTS:

- Objective: Follow up and remedy any work-related injuries.
- Measures: Organizational adjustments to reduce stress and increase safety (efficiency revolution).

### 4. WORK-LIFE BALANCE:

- Goal: Work for balance through company initiatives such as well-being groups and joint activities.
- Actions: Offer benefits such as parental pay through collective agreements and organize activities both during and after working hours.

Through our dedicated focus on workforce well-being and safety, we have not only minimized potential risks, but also successfully cultivated a positive work environment.

| Key ratios                       | 2024   | 2023   | 2022   |
|----------------------------------|--------|--------|--------|
| Employee churn (%)               | 6      | 7      | 8      |
| 40–60% women in the organisation | 36     | 37     | 34     |
| Leadership                       | 8.5/10 | 8.4/10 | -      |
| Personal development             | 7.9/10 | 7.5/10 | 7.3/10 |

Lime Technologies had an employee churn of 6% in 2024, which is below our set target of 8–10%. Women represent 34% of our total workforce, and we are committed to continuing to promote gender equality. Of all new hires in 2024, 51% were women. On the board, we meet our gender equality goals, with a distribution where 40% are women and 60% are men.

We invest in leadership development to create the best possible conditions for our employees' success. We have established leadership development programs and also initiatives for the next generation of leaders. According to survey responses, our leadership has a high average rating of 8.5/10 for 2024, based on collaboration, trust, and communication.

At Lime, we value our employees' personal development, which we measure through criteria such as work autonomy, ownership and purpose. Our ambition goal is a rating of 8 out of 10, and in 2024 we achieved 7.9.

## Information about the company's employees, 2024-12-31

| Sex                              | Sweden     | Europe     |
|----------------------------------|------------|------------|
| Men                              | 253        | 86         |
| Women                            | 128        | 29         |
| <b>Total number of employees</b> | <b>381</b> | <b>115</b> |

## Information about own workforce

- All employees at Lime by the end of 2024 are on probation or permanent contracts. 36% are women and 64% are men.
- 59 full-time equivalents left their employment in 2024, employee churn was 6%.

Full-time equivalents are defined in this case in the same way as employees, i.e. the number of people who have terminated their employment regardless of employment type or seniority. Our employee churn was 6% in 2024, and is measured as follows: number who left within 12 months/ divided by the number of employees 12 months ago.

## Collective agreement coverage and social dialogue

Employees in Sweden and Finland are covered by collective agreements. Everyone is treated equally regardless of whether they are organised or not. The company also has generous employment contracts with equivalent standards in other markets.

The number of employees encompassed by collective agreements reached 327 individuals in 2024, which represents 66%.

- Employees not encompassed by a collective agreement have their working conditions largely shaped by the prevailing collective agreement in Sweden, while also being adjusted to the specific rules and practices that exist in the labour market of each country.
- Full-time consultants employed by Lime, who are not included under a collective agreement, generally enjoy similar working conditions and are treated equally to other employees. The primary distinction is that they are accountable for their own pension and insurance. Nevertheless, they form a crucial part of the company under similar conditions as other staff.

## Diversity metrics

- The gender distribution in number and proportion at management level in Lime is 40% women, 60% men.

## Adequate salaries

Lime conducts salary surveys every year in Sweden. The salary surveys have not shown any unreasonable salary differences. The collective agreements in both Sweden and Finland contain minimum wage levels that Lime more than meets.

## Social protection

All Lime employees are covered for the following events:

- Disease

- Unemployment, where protection applies from the time the employee starts working for the company
- Occupational injuries and acquired disabilities
- Parental leave
- Pension

## Education and skills development

All employees at Lime undergo semi-annual performance evaluations. In addition, Lime conducts individual performance reviews at least once a month, often once a week. This practice ensures that 100% of employees are offered the opportunity for individual conversations, regardless of gender.

## Balance between health and leisure

All Lime employees have the right to take parental leave with varying rules depending on the specific legislation in the different European countries.

| Parental leave                | Number |
|-------------------------------|--------|
| Individuals on parental leave | 49     |
| Share of the workforce (%)    | 10 %   |
| Women on parental leave       | 20     |
| Men on parental leave         | 29     |

## Replacement indicators

Lime Technologies Sweden performs an annual salary survey to examine and contrast work tasks across various staff groups, with the objective of identifying and assessing equal or equivalent work. Pay disparities are thoroughly investigated to ascertain whether they can be attributed to the gender of the employees or if there are other objective factors contributing to the variations in pay. If there are no justifiable reasons for pay differences exceeding 5% between men and women, an action plan is put into place. In the salary survey conducted by Lime Technologies Sweden, the average salary for women stands at 93% of that of men.

## Incidents, reports, and significant repercussions concerning human rights.

- There have been no reported incidents or ongoing cases related to discrimination, including harassment, during the reporting period.
- There have been no reported incidents or ongoing procedures concerning complaints made through the channels available for the company's own employees to voice concerns (including grievance mechanisms) during the reporting period.
- There have been no reported incidents or ongoing processes related to fines, penalties, and compensation during the reporting period.
- There have been no reported incidents or ongoing processes concerning serious human rights incidents involving the company's employees during the reporting period.



## BUSINESS ETHICS

Lime's policies and guidelines aim to ensure compliance with our regulations within the organization, and also help Lime's employees act ethically and in accordance with the Code of Conduct.

### The Code of Conduct

The Code of Conduct is presented during the recruitment process, and in the induction programme, new employees are familiarised with Lime's culture, values, and operational practices as a company. The Code of Conduct encompasses, among other aspects, the company's overarching vision and core values, human rights and equal opportunities for everyone, the work environment and safety, the company's role and influence in society, confidentiality and communication, integrity and the safeguarding of personal data, as well as competition, corruption, and bribery. All new employees are required to read and comprehend the Code of Conduct, along with the policies regarding information security, communications, and insider management within their initial weeks of employment.

An automatic reminder is issued each year to all employees to confirm that they have read and comprehended the contents of the code of conduct. Employees will subsequently be requested to respond to a series of control questions to verify that they have familiarised themselves with the content.

### Whistleblower function

See page 23.

### Management of relationships with suppliers

To verify that new suppliers meet all business requirements, documented procedures for evaluating and assessing new suppliers must be completed before they are allowed to become part of the business. The requirements vary, but can be of a financial, legal, ethical or technical nature. When purchasing products and systems, environmental and climate impact must also be considered as a parameter. This is evident from Lime's purchasing and procurement policy, as well as the environmental policy.

Information security requirements to mitigate risks associated with suppliers' access to company information must always be considered, agreed with the supplier, and documented as part of the legal contract, as specified in Lime's security directive. The responsibility for verifying the complete and correct introduction of suppliers, and the authority to make the final approval of a new supplier lies with the CFO or a member of the management team. Suppliers and partners are also covered by Lime's Code of Conduct.

Lime maintains a list of all current suppliers via a technical CRM solution. Each supplier has a designated contract owner who is primarily responsible for the relationship with the supplier. Once a year, an evaluation of the supplier is carried out and documented in the system.

### Anti-corruption work and ethical competition

Lime has zero tolerance for bribery and anti-competitive agreements, in whatever form they occur, and uses honest methods in our dealings with customers, suppliers and other partners. We always follow the laws and regulations for market competition that apply in each individual market.

The Code of Conduct and Lime's purchasing and procurement policy provide several examples of relevant scenarios and how these should be handled according to the principle in the excerpt below:

- Normal business hospitality, such as meals or entertainment in the company of existing customers or suppliers, provided that the market value of such offerings is kept at a reasonable level. The only reason for accepting or initiating these activities is to develop and strengthen the relationship and therefore representatives from both parties must be present at the actual meeting.
- Gifts from/to potential or existing suppliers/customers may be accepted/given on occasional occasions if the market value of the gift is insignificant (coffee mugs, notebooks or other types of trivial gifts). In all other cases, Lime employees must politely decline the offer.

The Code of Conduct also states the company's zero tolerance for any form of exploitation of one's position, role or company information, or acting in any way that conflicts with our corporate obligations, to seek or obtain benefits for oneself, one's relatives, friends or other third parties. To ensure that all employees are aware of this, business ethics – that we compete tough but fair – are included in the training of all new staff.

### Identification and management of allegations or incidents of corruption and bribery

- Lime has a whistleblower system with established processes for handling whistleblower cases in accordance with legal requirements and guidelines. As a preventive measure, there is also a code of conduct that ensures the company's zero tolerance towards corruption and bribery.
- The whistleblowing unit, with legal counsel and Head of People & Culture, is independent and detached from the management chain involved in the case. This guarantees security for reporters to report without the need for management to be involved.
- Lime takes all reports of irregularities seriously and reports these annually to the board. The report includes the number of whistleblower cases, their validity, follow-up phase and results, without revealing the identity of the reporters.

### Cases of corruption and bribery

During the reporting period, no cases of corruption and bribery have been reported or come to the company's attention.

### Political influence and lobbying

Lime does not engage in any political influence or lobbying activities.

### Payment practices

Lime pays compensation against invoice according to the payment schedule stated in the agreement. The payout period is usually 30 days. The company has no legal proceedings outstanding regarding late payments.

# Information security & personal data management

## Information security and personal data management

Lime's primary business revolves around gathering customer data from companies into a singular system, and our capacity to deliver software to clients hinges on the security, integrity, reliability, and operational performance of the systems, products, and services we provide. Disruptions in Lime's or any of Lime's suppliers' IT environments could adversely affect Lime's operations, financial standing, and outcomes. Consequently, information security is a fundamental aspect of the company's comprehensive efforts regarding compliance, risk, and control.

### Extent

#### CONFIDENTIALITY

We are dedicated to managing and storing vital information for our customers. To carry this out responsibly, we employ organisational solutions, such as restricted access for those who require it, along with technical measures including data encryption during transmission and when stored.

#### INTEGRITY

As a company, we take the necessary measures to comply with GDPR and have procedures for filtering information. Our products help our customers manage their personal data and give them tools to easily comply with GDPR.

#### AVAILABILITY

We have built, and continue to build, our products to achieve levels of availability that are sufficient or higher than those our customers need. Internally, we have an availability target of over 99.5%, and this is measured and followed up on an ongoing basis.

### Policies

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

### Measures and strategies to manage the material risks and exploit the material opportunities for customers and end users

Lime is ISO 27001 certified. By carefully managing and minimizing significant risks while simultaneously exploiting opportunities, we want to create a secure platform for our customers and end users. Our strategies and measures within this framework are designed to ensure the integrity, confidentiality and availability of data, thereby guaranteeing a high standard of information security in all our business processes.

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

Our development process takes security into account, ensuring that any vulnerabilities are discovered early and do not lead to incidents. Overall, we strive to offer secure and adaptable solutions, while investing in staff training and implementing security aspects in our development process.

## Management of personal data

The GDPR legislation, which regulates individuals' fundamental right to the protection of their personal data, primarily affects Lime's operations in two ways:

In the processing of personal data for internal use, for example to keep track of employees, customer contacts, recipients of marketing, etc. This signifies, among other things, that we possess a legal foundation for processing personal data (for instance, written consent), only gather personal data for specific, explicit, and legitimate purposes, and do not process more personal data than what is necessary for these purposes, while also safeguarding the personal data and eliminating it when it is no longer required.

- In the processing of personal data on behalf of our customers, which we do in our cloud products/additional services, or when we provide consulting services. This means, among other things, that we always have permission from the data controller if we want to use other data processors (for example, if we want to use cloud providers), that we only process personal data according to instructions from the data controller, and that we protect the personal data that we process.
- To ensure compliance, Lime has clear processes for how personal data is handled and the work is guided by our privacy policy. Continuous training of both employees and customers is an important step, as is limited access that ensures that only authorized, trained employees have access to relevant personal data. All Lime's products and services are GDPR compliant, which means that workflows and functionality are designed to comply with the legislation, and that the underlying technology meets the requirements for the protection of personal data.

**Procedures for contacting customers and end users regarding consequences**

By legal and contractual means, customers are notified of incidents within 24 hours from the time the incident occurred. The routine is divided into three steps:

- 1. Collection of contact information in the form of email addresses for affected customers, where we use the GDPR contact as the primary contact and other relevant contacts if no GDPR contact is specified.
- 2. Content preparation, where we briefly and clearly describe the matter and its consequences, as well as measures taken to limit the consequences.
- 3. Send and document. Affected customers are notified via email, after which documentation of the communication is made.

**Management of consequences and risks**

| Key indicators                              | Number             |
|---------------------------------------------|--------------------|
| ISO certification                           | Annual renewal     |
| Internal training information security      | 100% participation |
| Penetration test performed by a third party | Conducted annually |

**EVENTS AFTER THE END OF THE REPORTING PERIOD**

**Cyberattack against Lime Sportadmin**

On January 16, Lime Sportadmin was subjected to a cyberattack by a criminal network. We proactively shut down all services and immediately initiated investigations in collaboration with the police, other authorities and external expertise. Thanks to intensive work, functioning back-up routines, and security verifications, we were able to gradually restore our services in a new production environment. We have continuously supported our affected customers with practical measures and frequent, transparent communication.

The cyberattack was isolated to Lime Sportadmin and no other parts of Lime were affected. Lime Sportadmin accounts for approximately 8-10% of the Lime Group's total turnover.



# Climate change

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## **Responsibility for environmental and climate impact**

Lime strives to be an environmentally conscious company that minimizes its negative environmental and climate impact and maximizes the positive effects of our products and services. Emissions are calculated and reported based on the GHG protocol (Greenhouse Gas Protocol), where the focus so far is on scope 1 (emissions from self-owned or self-controlled sources) and scope 2 (emissions from purchased sources). Going forward, we will continue the work of mapping indirect emissions (scope 3), some of which are currently reported.

## **Transition plan for climate change mitigation**

Our transition plan focuses on mapping and reducing our total emissions, based on our calculations according to the GHG Protocol. This mapping forms the basis for our future actions and goals, as well as for us to be able to relate to the European Climate Law, the UN's global goals and the Paris Agreement.

We have initiated strategic investments, including participation in the establishment of solar parks, as part of our commitment to increasing our share of green energy. In addition, we have taken steps to ensure climate-smart agreements in areas such as electricity, district heating,

technology, car leasing and data storage. Choosing climate-smart providers for data hosting is part of our overall strategy to reduce our impact on the climate.

## **Policies for climate change mitigation and adaptation**

**Environmental policy** – establishes how Lime impacts the environment, identifies responsible individuals within the organization, and describes how the environmental policy is translated into goals and actions.

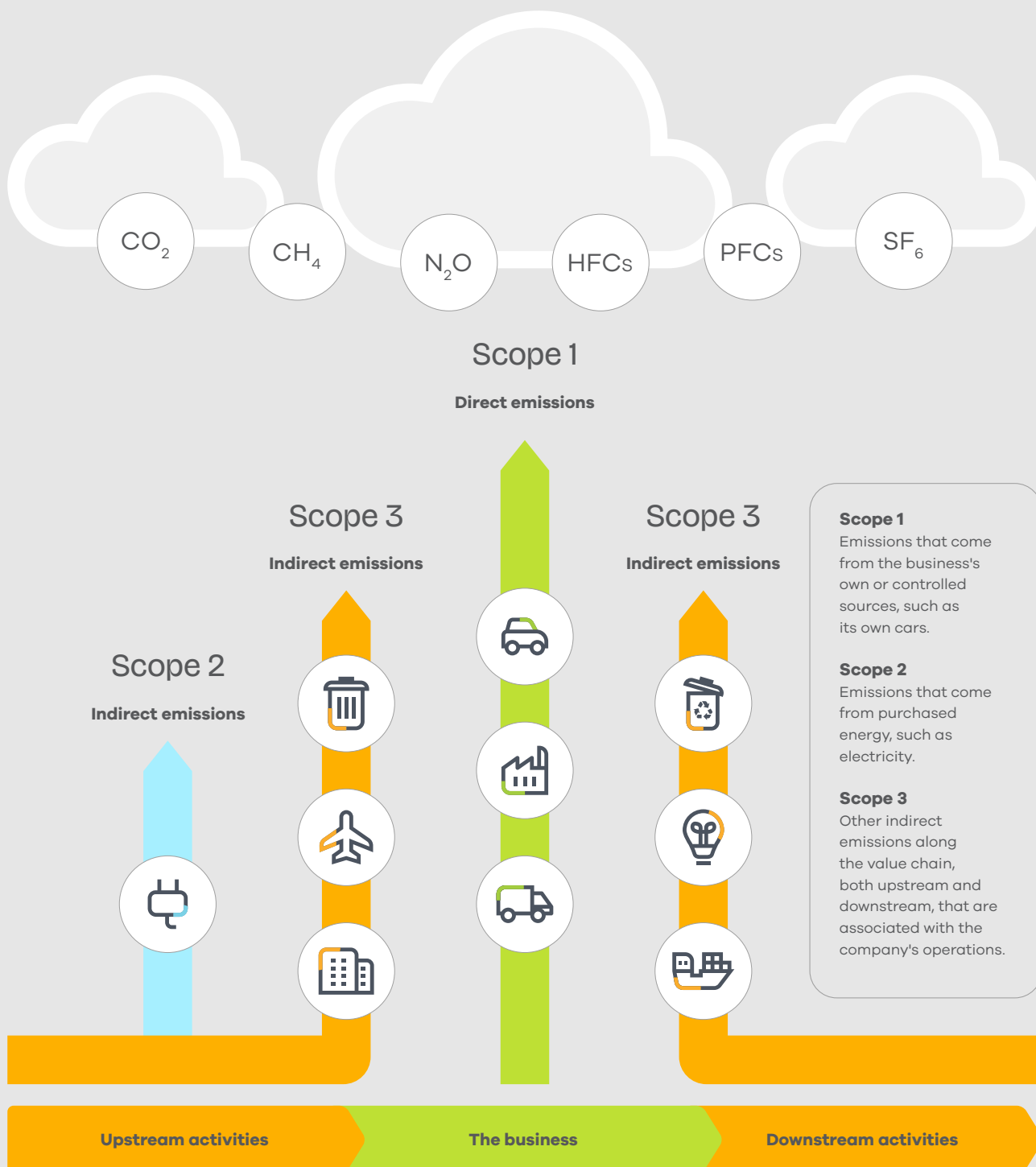
**Code of Conduct** – describes how Lime's employees should strive to reduce carbon emissions and how we approach resource and reuse, where the practice is to extend the lifespan of all hardware.

**Guidelines for travel** – specifies how we should minimize carbon emissions and use already available resources in our travels.

**Purchasing and Procurement Policy** – emphasizes our commitment to integrating sustainability principles into our business decisions, for example by choosing environmentally friendly shipping methods and comparing the climate impact of potential suppliers.

# Climate impact

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



## OVERVIEW, CLIMATE IMPACT

### Estimated CO2 emissions

| Areas                                                                  | 2024                     | 2023                     | 2022                     |
|------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|
| Business travel with company cars (Scope 1)                            | 6,321 kg CO2             | 21,560 kg CO2            | 19,735 kg CO2            |
| Energy and district heating for offices (Scope 2)                      | 34,348 CO2               | 35 272 kg CO2            | 36,353 kg CO2            |
| Business travel with privately owned bilar samt förmånsbilar (Scope 3) | 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>170,506 kg CO2</b>    | <b>187,225 kg CO2</b>    | <b>178,599 kg CO2</b>    |
| <b>Total emissions/TSEK</b>                                            | <b>0.249 kg CO2/TSEK</b> | <b>0.324 kg CO2/TSEK</b> | <b>0.364 kg CO2/TSEK</b> |

In accordance with NASDAQ's voluntary ESG Reporting Guide, Lime Technologies reports significant environmental metrics. The key figure work serves as a starting point for both improving the company's sustainability performance and further developing the annual transparent sustainability reporting.

#### Comments on environmental key figures

In 2024, Lime's total CO2 emissions decreased by 9%. This should also be put in relation to our ever-growing workforce (16% increase in 2024). The largest reduction comes from business travels using company cars. However, the calculations are made based on driving logs and can therefore be assumed to be on the low side as there are cases where the use of cars is not logged. This may partially explain why emissions from company vehicles have dropped so considerably compared to the previous year. The goal is to create more reliable sources for calculating the number of kilometers driven in the future. Emissions linked to business trips using privately owned cars and company cars are also decreasing, primarily because these increasingly consist of electric and hybrid cars.

It is worth noting that 18% of the total travel kilometers to our offices are made up of walking and cycling. The high proportion reflects our strategic choice of office premises in central locations that will promote the use of public transport and pedestrian and bicycle routes over car travel. In addition, the choice underlines our commitment to an active lifestyle focused on well-being among our staff.

#### INTENSITY REPORTING

A common way to report key figures is to compare them against the scope of the business. Lime reports for 2024 its emissions related to total sales (TSEK) and in some cases to additional relevant variables depending on the type of key figure.

#### ENERGY

Lime's reported energy consumption for 2024 is both direct and indirect via purchased energy.

Direct emissions from self-owned and self-controlled sources come from the company cars used in the business.

Indirect emissions mainly come from purchased energy for the operation of the business (electricity) and for heating/cooling of premises (district heating). The Netherlands is excluded from the calculation, as is the office hotel used for the development hub in Poland.

The reported electricity consumption is based on invoices, except in some cases where electricity is included in the annual rent and has therefore been calculated.

District heating consumption has in most cases been calculated: in cases where there is a settlement for the past year from the landlord, it often occurs too late for the annual reporting.

#### RENEWABLE ENERGY

Lime's primary energy source is solar energy, via the agreement for solar-based electricity that Lime has entered into with Svea Solar's solar park in Sjöbo, Sweden, where 300 MWh annually starting in 2020 is allocated to Lime Technologies.

#### Energy consumption from self-owned or self-controlled sources HYBRID, PETROL AND DIESEL CARS

|                                   |                |
|-----------------------------------|----------------|
| Total energy consumption          | 71,366.2 kWh   |
| Total energy consumption per TSEK | 0.127 kWh/TSEK |

#### Energy consumption from purchased energy ELECTRICITY CONSUMPTION AND LOCAL HEATING

|                                   |               |
|-----------------------------------|---------------|
| Total energy consumption          | 719,043 kWh   |
| Total energy consumption per TSEK | 1.05 kWh/TSEK |
| Total energiförbrukning per m2    | 121.64 kWh/m2 |

#### DIRECT AND INDIRECT EMISSIONS OF GREENHOUSE GASES FROM THE OPERATIONS THEMSELVES

Direct and indirect emissions of greenhouse gases from the operations themselves (for Lime, these emissions consist solely of CO2), in what is generally defined as Scope 1 and 2 (see figure on p. 26) and are associated partly with fuel consumption from vehicles (Scope 1), partly with the consumption of purchased energy (Scope 2) required for the actual operation of the operations and for heating/cooling the premises. Lime has agreements with suppliers of fossil-free electricity, alternative electricity from solar energy with zero emissions, for all offices. All offices have district heating, with the exception of the office in Cologne, which is heated with oil.



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

|                                  |                                |
|----------------------------------|--------------------------------|
| Entire business: Total emissions | 6,321 kg CO <sub>2</sub>       |
| Total emissions per TSEK         | 0.009 kg CO <sub>2</sub> /TSEK |

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

|                                    |                                           |
|------------------------------------|-------------------------------------------|
| Entire business: Total emissions   | 34,348 kg CO <sub>2</sub>                 |
| Total emissions per TSEK           | 0.061 kg CO <sub>2</sub> /thousand SEK    |
| Total emissions per m <sup>2</sup> | 5.810 kg CO <sub>2</sub> / m <sup>2</sup> |

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

In 2024, Lime has continued to map and report indirect emissions along the value chain linked to its own operations, i.e. Scope 3 in the figure on page 26. This report presents Scope 3 emissions in the area of Purchased goods and services, in the form of emissions from hardware and business travel by private car.

Lime intends to gradually enhance the mapping of this category and, among other aspects, incorporate emissions from business travel, including flights, trains, and other modes of transport, as well as emissions produced by energy consumption for data storage in cloud-based solutions for both Lime's own utilisation and the storage of clients' data.

**HARDWARE USAGE**

The calculations for hardware rely on Lime's internal register detailing the quantity of each piece of hardware owned and distributed by the company, as well as the suppliers' assessment of the overall climate impact for each model of IT product, divided by the estimated average lifespan of each product.

|                                                  |                                        |
|--------------------------------------------------|----------------------------------------|
| The entire business hardware:<br>Total emissions | 111,301.5 kg CO <sub>2</sub>           |
| Total emissions per TSEK                         | 0.162 kg CO <sub>2</sub> /thousand SEK |

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

The second category of Scope 3 emissions presented belongs to the Business Travel category, where a significant portion consists of business travels made in privately owned cars. The calculations on the following page are based on travel expenses 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.

|                                                          |                                |
|----------------------------------------------------------|--------------------------------|
| The entire business (excl. Tyskland):<br>Total emissions | 18,534.8 kg CO <sub>2</sub>    |
| Total emissions per TSEK                                 | 0.027 kg CO <sub>2</sub> /TSEK |



## Financial calendar

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

**APRIL 24, 2025**  
Interim report Q1 2025

**APRIL 24, 2025**  
Annual General Meeting

**JULY 11, 2025**  
Interim report Q2 2025

**OCTOBER 21, 2025**  
Interim report Q3 2025

**FEBRUARY 2026**  
Year-end report 2025

**MARCH 2026**  
Annual Report 2025

## Contact

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