



Mälardalens Plåtslageri AB

Comprehensive · VSME Sustainability Report

FY 2025 · REPORT VSME-2025-6302AE

REVIEWED BY R. SHARMA

SAMPLE REPORT: THE COMPANY, ITS LEDGER AND ITS FIGURES ARE FICTIONAL.

§ 1 REPORT IDENTITY & BASIS

B1

This Comprehensive VSME report covers Mälardalens Plåtslageri AB for FY 2025, prepared on the official EFRAG VSME Digital Template.

Legal name of the undertaking	Mälardalens Plåtslageri AB
Entity identifier (e.g. LEI / registration no.)	SEBOLAGSVERKET.SAMPLE-2201
Identifier scheme	EU ID
Country of primary operations	Sweden
Legal form	private limited liability undertaking
NACE sector code	25.11
Total employees	22
How employees were counted	At the end of the reporting period
Employee figure is	Headcount
Reporting currency	SEK
Balance sheet total (assets)	22,000,000 SEK
Annual turnover (revenue)	41,000,000 SEK
Reporting period - start	2025-01-01
Reporting period - end	2025-12-31
Basis for reporting	individual
Your sites	Street address: Industrigatan 9 · Postal code: 721 31 · City: Västerås · Country: Sweden

§ 2 REPORTED DISCLOSURES

comprehensive

Every disclosure reported in this report, by VSME section. Emissions figures and the GHG-intensity ratios are presented separately in § 3.

B3 ENERGY AND GREENHOUSE GAS EMISSIONS

Total energy consumption	836.50 MWh
--------------------------	------------

B6 WATER

Total water withdrawn (all sites)	460 m ³
-----------------------------------	--------------------

B7 RESOURCE USE, CIRCULAR ECONOMY AND WASTE MANAGEMENT

Do you apply circular-economy principles? No

Waste generated, by type Type of waste: 12 01 01 -
Non-Hazardous - Ferrous metal
filings and turnings · Unit:
metric tonnes (t) · Diverted to
recycling or reuse: 41.50 ·
Directed to disposal: 0

Waste generated, by type Type of waste: 13 02 05 -
Hazardous - Mineral-based
non-chlorinated engine, gear and
lubricating oils · Unit: metric
tonnes (t) · Diverted to
recycling or reuse: 0.60 ·
Directed to disposal: 0

Waste generated, by type Type of waste: 20 03 01 -
Non-Hazardous - Mixed municipal
waste · Unit: metric tonnes (t) ·
Diverted to recycling or reuse: 0
· Directed to disposal: 6.80

Hazardous waste generated 0.60 t

Non-hazardous waste generated 48.30 t

Total waste generated 48.90 t

Waste diverted to recycling or reuse 42.10 t

Waste directed to disposal 6.80 t

B9 WORKFORCE - HEALTH AND SAFETY

Recordable work-related accidents 1

Hours worked by one full-time employee in the year 1,650

Work-related fatalities (injury or ill health) 0

Rate of recordable work-related accidents (per 200,000 hours worked) 5.51

B10 WORKFORCE - REMUNERATION, COLLECTIVE BARGAINING AND TRAINING

Do all employees receive pay at or above the minimum wage?	Yes
Employees covered by collective bargaining agreements	0
Avg annual training hours - male	16
Avg annual training hours - female	18
Employees covered by collective bargaining	0.0 %

B8 WORKFORCE - GENERAL CHARACTERISTICS

Permanent-contract employees	20
Temporary-contract employees	2
Female employees	4
Male employees	18

B11 CONVICTIONS AND FINES FOR CORRUPTION AND BRIBERY

Number of convictions	0
Total amount of fines	0 SEK

C1 STRATEGY: BUSINESS MODEL AND SUSTAINABILITY-RELATED INITIATIVES

Significant groups of products / services offered

Cut, bent and welded sheet-metal parts and enclosures for machine builders.

Significant markets you operate in

Sweden and Norway, selling direct to machine builders.

Main business relationships

Steel from two Swedish stockholders; five machine builders take 80% of sales.

C8 REVENUES FROM CERTAIN SECTORS AND EXCLUSION FROM EU REFERENCE BENCHMARKS

Excluded from EU Paris-aligned reference benchmarks?	No
--	----

C6 ADDITIONAL OWN WORKFORCE INFORMATION - HUMAN RIGHTS POLICIES AND PROCESSES

Do you have a code of conduct / human-rights policy?	Yes
--	-----

If yes, which does it cover?	Child labour, Forced labour, Discrimination, Accident prevention
------------------------------	--

Do you have a complaint-handling mechanism for workers?	Yes
---	-----

C7 SEVERE NEGATIVE HUMAN RIGHTS INCIDENTS

Confirmed human-rights incidents in your own workforce?	No
---	----

Aware of confirmed incidents involving value-chain workers?	No
---	----

C3 GHG REDUCTION TARGETS AND CLIMATE TRANSITION

Have you set GHG emission reduction targets?	Yes
--	-----

Base year	2023
-----------	------

Target year	2030
-------------	------

Scope 1 in the base year	60 tCO ₂ e
--------------------------	-----------------------

Scope 1 target	30 tCO ₂ e
----------------	-----------------------

Scope 2 (location-based) in the base year	25 tCO ₂ e
---	-----------------------

Scope 2 (location-based) target	20 tCO ₂ e
---------------------------------	-----------------------

Scope 3 in the base year (if your target covers it)	230 tCO ₂ e
---	------------------------

Scope 3 target (if your target covers it)	190 tCO ₂ e
---	------------------------

Do you operate in a high climate impact sector?	No
---	----

Targeted change from base year, Scope 1 and 2 (location-based)	-41.2 %
--	---------

Targeted change from base year, Scope 1, 2 and 3 (location-based)	-23.8 %
---	---------

List of main actions to achieve your targets

Electric forklifts from 2026; fossil-free steel for one customer's parts.

§ 3 GHG EMISSIONS & INTENSITIES

tCO₂e

Scope 1 - direct emissions	54.53 tCO ₂ e
Scope 2 - purchased energy (location-based)	94.04 tCO ₂ e
Scope 3 - value-chain emissions	202.05 tCO ₂ e
Total Scope 1 + 2 (location-based)	148.57 tCO ₂ e

Scope 1 and location-based Scope 2 are computed by our carbon engine from the spend / activity data provided; see § 5 for methodology and lineage.

§ 3.1 GHG-EMISSIONS INTENSITY

B3 and C3
disclosure

Scope 1 + 2 intensity (location-based)	3.6 tCO ₂ e / SEK M
Total intensity incl. Scope 3 (location-based)	8.6 tCO ₂ e / SEK M

§ 4 **VALIDATION SUMMARY**

Arellle / EFRAG

Inline-XBRL taxonomy validation	PASSED
EFRAG VSME Digital Template	v1.3.0
Validation engine	Arellle (EFRAG VSME taxonomy)
Non-fatal issues flagged	0
Human reviewer	R. Sharma

The inline-XBRL deliverable validated cleanly against the EFRAG VSME taxonomy with no errors or warnings.

Reviewer. Reviewed for completeness, internal consistency and format validity by R. Sharma. This review is a deliverable-quality check, not an opinion on the underlying data, and not an audit, assurance engagement or certification.

§ 5.1 DATA LINEAGE

where each figure
comes from

Scope 1, location-based Scope 2 and Scope 3 emissions	Carbon engine (spend-based, GHG Protocol)
Scope 1+2 totals, GHG-emissions intensities	Derived - computed, see § 5.3
Reporting period dates	Derived from your reporting period
All other disclosures	As provided by Mälardalens Plåtslageri AB

§ 5.2 EMISSIONS METHODOLOGY

carbon engine

Engine-computed emissions. Scope 1, location-based Scope 2 and Scope 3 are computed by our carbon engine following the GHG Protocol Corporate Standard, using our **v2.6.15-2026-10-05** spend-based emission-factor pack. Location-based Scope 2 applies the electricity grid emission factor for the entity's country of primary operations. The detailed emissions evidence chain is available on request.

Scope 3 uses factors for your country's economy. Purchased goods and services are converted with Open CEDA factors for Sweden: kg CO2e per US dollar spent with each industry, from a multi-regional input-output model that includes the upstream emissions of the imports that industry uses, priced at purchaser prices of the year of the spend. A good bought directly from abroad is still priced as output of your country's economy.

Spend-based emission factors for Sweden purchases: CEDA by Watershed. Source: Open CEDA 2025 by Watershed, accessed on 2026-09-29 from <https://registry.opendata.aws/open-ceda>, licensed under CC BY-SA 4.0 (<https://creativecommons.org/licenses/by-sa/4.0/>). Changes by aisustainablefuture.com: CEDA sectors averaged to our spend categories, with stores and wholesalers mapped to the goods they sell; converted from 2023 US dollars at producer prices to purchaser prices of the year of the spend (CEDA's latest index year for later spend), using CEDA's sector price index and, for sectors CEDA gives a trade margin (its purchaser-producer ratio), trade and transport margins priced at CEDA factors for the same country; spend converted to US dollars at the ECB reference rate for the month of each purchase (a fixed rate for a currency the ECB does not publish); a country value that is zero, or more than three times or less than a third of that country's usual level against its region, replaced by CEDA's regional average scaled to that level. The adapted factors in this report are licensed under CC BY-SA 4.0. Source data provided as is, without warranties. No endorsement by Watershed is implied.

§ 5.3 DERIVED FIGURES

formulas

Totals. Total Scope 1 + 2 = **Scope 1 + Scope 2** (location- or market-based as labelled).

GHG-emissions intensity. (Scope 1 + Scope 2 [+ Scope 3 for the Total ratios]) ÷ annual turnover. For readability the report shows it per million units of turnover (see § 3); the official template carries the per-unit value. Both derive from the same inputs and always agree.

§ 5.4 TOOLING & SCOPE

EFRAG

The official deliverables are generated on the **EFRAG VSME Digital Template 1.3.0** and converted to inline XBRL with the EFRAG VSME converter (**EFRAG mireport 1.3.0**), then validated against the EFRAG VSME taxonomy with Arelle (§ 4). The data is placed into the template's named disclosure datapoints; no figure is invented to fill a field.

Standard. Prepared under the VSME standard (Commission Recommendation (EU) 2025/1710 of 30 July 2025) on EFRAG's VSME Digital Template 1.3.0. The Voluntary Standard, Commission Delegated Regulation (EU) 2026/1560 of 3 July 2026, is based on the VSME and has applied since 24 September 2026, replacing it. EFRAG's template for it is due in November 2026.

Scope. This report restates the information you provided in the VSME structure and delivers it as valid, EFRAG-accepted files. It is not an audit or assurance engagement, and acceptance of a VSME report is at the discretion of the recipient (e.g. a bank or larger customer). Our revise-until-right guarantee covers accuracy against your provided data and the validity / acceptance of the delivered file format - never a guarantee of any compliance outcome or third-party approval.

Disclaimer. Prepared from data provided and attested by Mälardalens Plåtslageri AB. This is not an audit or assurance engagement; no opinion is expressed on the underlying data. Spend-based estimates carry +/-25-40% uncertainty.