



Cabinplant®

ESG Report 2025

SUSTAINABILITY AT CABINPLANT

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Introduction

Cabinplant A/S has delivered complex machinery to customers in the global food industry for more than 55 years. Throughout the years, we have been aware of the responsibility that comes with running a business — responsibility toward our employees, our customers, the local community, and our shared resources. Fulfilling that responsibility requires a fundamental sense of integrity, which we safeguard in everything we do.

Steel is the most important element in our processing equipment — a valuable resource that must be used and utilized as efficiently as possible. Therefore, it has always been an important task to improve and optimize our solutions and systems so they can support food production for as long as possible. This work takes place through design and development, but also through service and maintenance.

We have always strived to carry both responsibility and integrity with us in our work; something that customers, employees, business partners and others hopefully recognize. With this first ESG report based on VSME, we document it in black and white. This brings obligations and opportunities at the same time: when we take the time to examine ourselves, we gain insight into possibilities and potential.

We have not yet identified everything, and we are not chasing unrealistic ambitions, because we want to remain realistic in our goals to stay true to our values. Along the way, we hope to raise the bar and reduce emissions and consumption.

The first steps may be small, but we are sure that the direction is right.



The Framework

At **Cabinplant**, we received the announcement of the Omnibus Directive with mixed feelings in early 2025. On one hand, we had prepared for the extensive work required by CSRD; on the other hand, we welcomed a more simplified reporting approach. It was quickly decided that it made sense to continue our sustainability work based on VSME, Voluntary Sustainability Reporting Standard (basic model).

Scope 3, in particular, represents a significant challenge for us. Our machines are essential components in food production worldwide. Some customers have seasonal production with periods of heavy peak loads; others operate year-round. But in many places, it is a challenge to obtain precise and reliable data on machine consumption in order to determine actual Scope 3 emissions.

Access to data and information about the energy source is a challenge if the final figures are to be based on real data. So far, estimates based on capacity calculations seem to be the best way forward.

There is also a paradox in the fact that Scope 3 covers the machines' total emissions over their entire lifetime. Cabinplant's machines last many years — with proper maintenance, more than 25 years — and at Cabinplant, we consider that to be responsible resource use. But those 25 years of emissions can weigh heavily on a company's carbon footprint and overshadow the positive aspects of building solid, reliable, long-lasting machines. In addition to the measurement points included in the VSME basic module, we have chosen to look into two additional areas: the CO₂e footprint of machines before they leave Cabinplant, and the

resource consumption of the machines and/or lines. Both areas offer significant sustainability potential — and interesting commercial potential as well.

It could also have been interesting to look more closely at life-cycle analyses (LCA), but at Cabinplant our machines are not standard products; they are developed and manufactured for a specific customer's product and capacity. Preparing verified LCAs for all installations and solutions would be quite extensive and therefore not something we have chosen to focus on at this very early stage of the VSME.

However, we do continue working to improve our data and spot improvement and reduction potentials.

This report therefore includes only **Scope 1** and **Scope 2**.

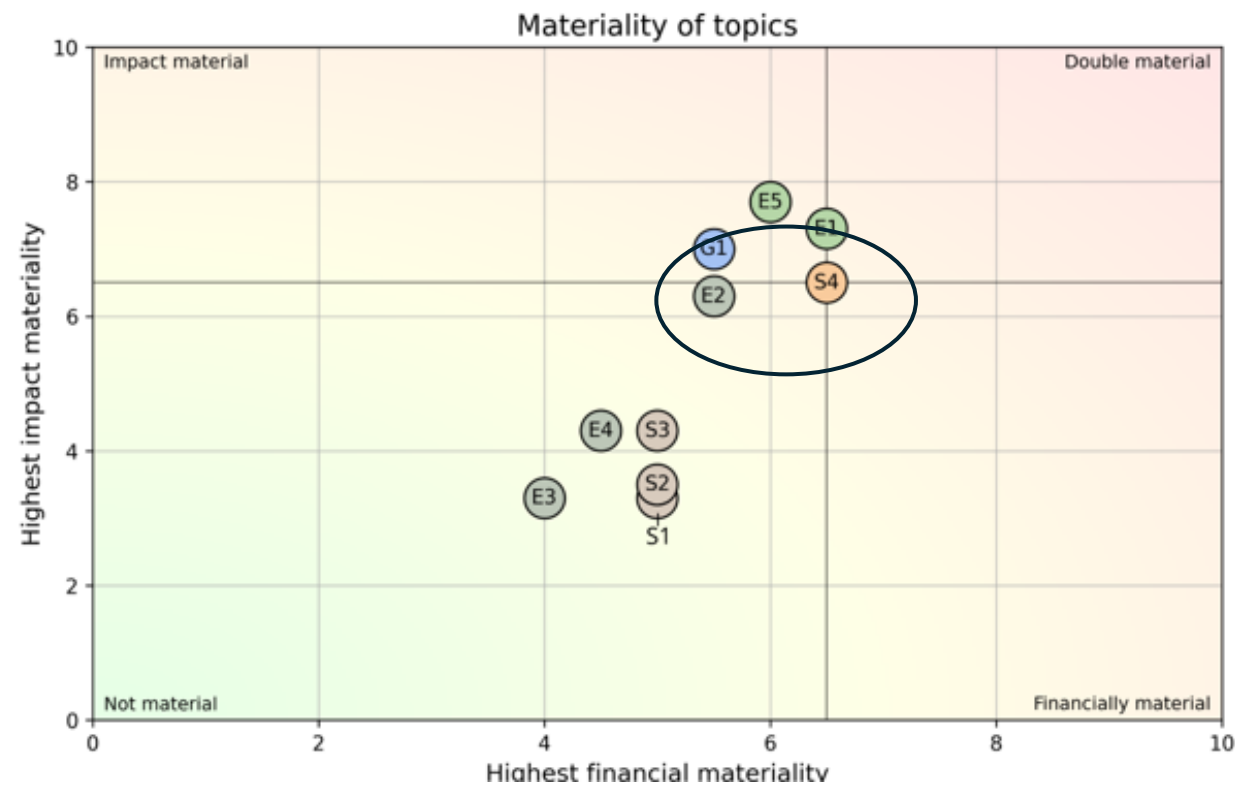


General Information

Basic Company Information (Section 24e)	
Legal form	Public limited company (A/S)
NACE sector code(s)	28.93.00
Balance sheet total (EUR)	63,25 t€
Revenue (EUR)	63,36 t€
Number of employees	233
Addresses and geolocation of significant assets and facilities (section 24e, vi, vii)	
Production and office	Roesbjergvej 9, 5683 Haarby, Danmark, 55.220016,10.134738



Double Materiality Assessment



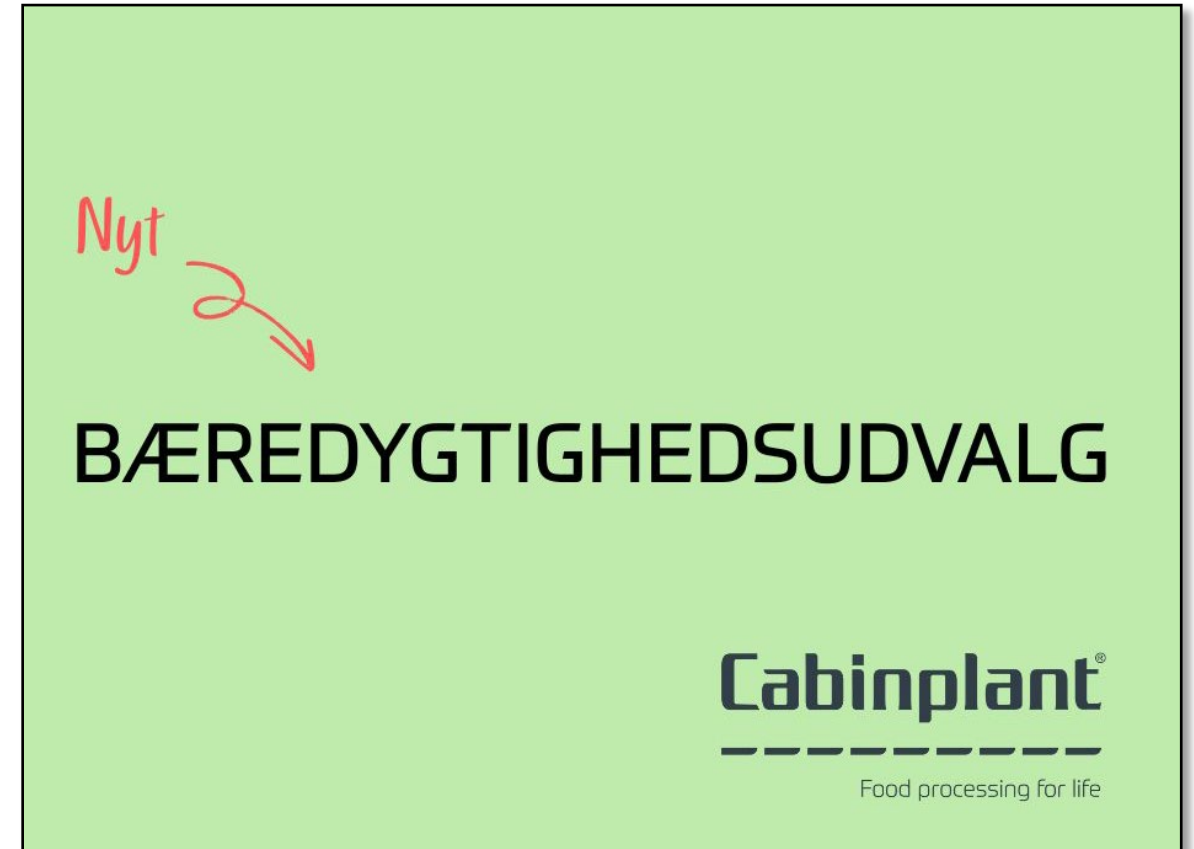
- | | | |
|----------------------------------|---------------------------------|-----------------------|
| E1 - Climate change | S1 - Own workforce | G1 - Business conduct |
| E2 - Pollution | S2 - Workers in the value chain | |
| E3 - Water and marine resources | S3 - Affected communities | |
| E4 - Biodiversity and ecosystems | S4 - Consumers and end-users | |
| E5 - Circular economy | | |

- E1 Climate change**
 - Increased demand for sustainable products could lead to higher sales and revenue growth.
 - CO₂ emissions from the production of machinery and processing lines.
 - Energy consumption from manufacturing processes and facilities.
 - Use of energy-efficient machinery by customers, leading to reduced energy consumption in food processing operations.
- E5 Circular economy**
 - Use of significant amounts of steel in machinery production, contributing to resource depletion.
 - Generation of waste materials from production processes, impacting landfill use and resource recovery.
- S4 Consumers and end-users**
 - Opportunity to expand market share by developing machinery that enhances production efficiency and reduces costs for food processing companies, making products more accessible to consumers.
 - Cabinplant's machinery enhances food safety and production efficiency for end-users, supporting public health and trust in food supply chains.
 - The precision and reliability of Cabinplant's machinery ensure that food processing companies can meet safety standards, indirectly benefiting consumers by providing safer food products.
- G1 Business conduct**
 - Prevention and detection of corruption and bribery through training and policies.

Sustainability Committee

In order to formalize and structure sustainability efforts with the various measurement points of the voluntary VSME standard, Cabinplant has established a sustainability committee. The committee consists of representatives from across the organization and has four scheduled meetings per year.

To bring sustainability ideas to life, we depend on all Cabinplant employees, because their behaviour and support are essential for policies and initiatives to make a real difference. They are often close to both machines and procedures and can spot and identify improvement opportunities — whether in machine design or waste sorting.



Practices, policies and future initiatives for transitioning towards a more sustainable economy

Area (paragraphs 26 and 78)	The undertaking has put in place a specific policy/initiative in this area (YES/NO)	Is the policy/initiative publicly available? (YES/NO)	Does the policy/initiative contain targets or future initiatives? (YES/NO)
Climate change	NO	N/A	N/A
Pollution	NO	N/A	N/A
Water and marine resources	NO	N/A	N/A
Biodiversity and ecosystems	NO	N/A	N/A
Circular economy	YES	NO	NO
Own workforce	YES	NO	YES
Workers in value chain	NO	N/A	N/A
Affected communities	YES	N/A	N/A
Consumers and end-users	NO	N/A	N/A
Corporate governance (code of conduct)	YES	YES	NO

Defined terms

Practices/policies/initiatives

An undertaking may well have a policy that covers several of the topics listed – for example, an environmental and climate policy that covers both climate, pollution and circular economy. It does not have to be separate policies for the undertaking to be able to answer affirmatively.

If your undertaking's policy also includes specific targets or future initiatives, you can choose to supplement this with disclosure C2 under the Comprehensive Module.

Traditionally, Denmark has had strict national rules and legislation within occupational health and safety, consumer protection, and environment. Therefore, we also believe that, in the bigger picture, we are already well advanced when we, of course, comply with applicable Danish legislation at all times.

However, this does not prevent us from raising the bar. At Cabinplant, it is important that policies lead to concrete actions where they can genuinely support significant changes and real improvements.

Energy consumption and CO₂eq emissions

Energy consumption in MWh			
	Renewable energy	Non-renewable energy	Total (MWh) 2025
Electricity (as reflected in utility billings)	849,60	161,14	1.010,73
Fuels	21,06	846,26	867,32
Total	870,66	1007,39	1878,05

Scope 1 CO₂eq emissions	201,05 CO ₂ eq
Scope 2 CO₂eq emissions (location-based)	67,50 CO ₂ eq
Total scope 1 and 2 CO₂eq emissions	268,55 CO ₂ eq

GHG intensity (pkt. 32)	2025
	0,00424 CO ₂ eq per euro



www.klimakompasset.dk has been used to calculate CO₂eq emissions

Water

Water consumption (paragraph 36)	2025
Total for all locations	1643 m3
From locations in areas with water scarcity (high water stress)	N/A



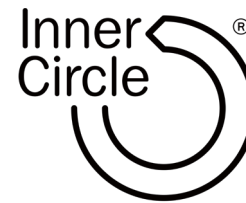
Resource use, circular economy and waste management

Information on the application of circular economy (paragraph 38)

	Yes	No
The undertaking applies circular economy principles	X	

Description of how Cabinplant works with circular economy principles

In 2025, we entered into a partnership with **Outokumpu** to ensure responsible sourcing of steel. As a company that relies heavily on stainless steel in the manufacturing of our machines, we recognize both the value and the responsibility that come with using such a durable, recyclable material. While stainless steel has a remarkably long lifespan, our production processes inevitably result in excess material, such as cuts and scraps. Rather than letting this go to waste, we ensure every usable piece is sorted, collected, and repurposed, giving it new life in the hands of others within the Inner Circle network. We have implemented designated stainless steel collection systems across our facilities, making it easy and accessible for our employees to contribute to the recycling process. This means that no steel leftovers go to waste when our employees carefully ensure that all offcuts are collected in the correct locations. Over the course of a year, these small pieces add up: In 2025, a total of **187,440 kg** was returned and re-entered into the circular loop, enabling the material to be reused. This seems to be an excellent example of the value and importance of taking good care of leftover materials – both large and small.



Resource use, circular economy and waste management

Total annual generation of waste*		
Non-hazardous waste	Total generation of waste	Waste diverted to recycle or reuse
	276,95 tonnes	250,67 tonnes
Hazardous waste		
	0,571 tonnes	0,571 tonnes

At Cabinplant, we have been sorting waste for many years, but taking a closer look at our waste-handling practices has already produced results. These may be small improvements, but our sustainability work is about both major long-term changes and small, practical adjustments in everyday operations. In 2025, we set a goal to reduce the amount of residual waste. By introducing additional waste fractions, we succeeded in reducing the total amount of residual waste in 2025 by **22.08%** compared with 2024. One of the prerequisites for improving our waste management is that sorting must be clear and easy.

For this reason, we have increased our internal communication efforts, and we appreciate it every time colleagues have concrete suggestions for improvement. The key difference, however, lies in the fact that all employees contribute every day by sorting correctly. It has already become clear that improved waste management and responsible resource use benefit both the climate and the business. And this motivates us to do even more, so we will continue our efforts in 2026 in the hope of contributing to even better resource utilization.

*The data shown above is based on the waste information reported to the Danish Environmental Protection Agency.

Resource use, circular economy and waste management

Key materials at Cabinplant	Annual mass-flow 2025*
Steel	671 tonnes
Plastic	1,5 tonnes
Rubber band	15,92 tonnes

*Unfortunately, it has not been possible to obtain complete data from all suppliers, i.e the actual mass flow is expected to be slightly higher than indicated here



Machine and Food Safety

As a global supplier of machinery for the food industry, safety is a fundamental part of our responsibility towards operators, service personnel and end users. Safety is integrated throughout the design, engineering and evaluation processes through structured risk assessments, technical evaluations and documented safety solutions in line with recognised safety principles such as EN ISO 12100 and applicable European machinery legislation, including the Machinery Directive 2006/42/EC.

Our machinery is developed with a clearly defined scope of supply, intended use and documented interfaces towards surrounding equipment and production environments. Where our equipment is used together with other machinery, clear interfaces, documentation and defined responsibilities support safe use within the intended application and a consistent safety level.

While legal requirements may vary between countries, we apply recognised safety principles, applicable standards and documented risk assessments as a natural part of our development process. For us, safety is not only a matter of compliance, but a core engineering value – a human life has the same value regardless of where in the world our machinery is installed.

As our equipment is used in food production, hygienic design, cleanability and safe maintenance access are key design considerations. Materials and components used in areas with potential food contact are selected in accordance with relevant European food safety requirements, including EC 1935/2004, Good Manufacturing Practice - EC 2023/2006, and applicable rules for plastic food contact materials such as EU Regulation 10/2011.

Protective measures are developed in a balanced manner, supporting both personnel safety and hygienic requirements while still maintaining cleanability, accessibility and practical operation throughout the machine's lifecycle.

We continuously work to strengthen internal competencies, documentation practices and safety processes to support responsible technology development, reliable operation and long-term trust with our customers worldwide.



S4

Consumers and end-users

- Opportunity to expand market share by developing machinery that enhances production efficiency and reduces costs for food processing companies, making products more accessible to consumers.
- Cabinplant's machinery enhances food safety and production efficiency for end-users, supporting public health and trust in food supply chains.
- The precision and reliability of Cabinplant's machinery ensure that food processing companies can meet safety standards, indirectly benefiting consumers by providing safer food products.

Workforce: General Characteristics

Type of contract (pkt. 40a)	Number of employees (full-time equivalents)
Temporary employment	8
Permanent employment	225
Total number of employees	233

Gender	Number of employees (full-time equivalents)
Male	200
Female	33
Other	N/A
Not registered	N/A
Total number of employees	233



Workforce: General Characteristics

Country (where the employment contract was concluded)	Number of employees (full-time equivalents)
Denmark	233

Employee turnover rate (pkt. 41)	2025
	4,7 %



At Cabinplant, we greatly value our employees, who are skilled, dedicated, and loyal. In 2025, we celebrated several work anniversaries, and we believe, modestly but confidently, that an average seniority of more than 12 years is a strong indication of a good workplace. The photo shows four dedicated Cabinplant employees who, within just a few weeks, all celebrated their work anniversaries at Cabinplant. Together, they marked an impressive 100 years of combined experience.

Social Responsibility

Cabinplant aims to be a company that contributes to the education and development of young people. We are therefore pleased to have apprentices and trainees, and it is important to us that they both thrive and learn during their time with us.

In 2025, we established an **apprentice committee** to give apprentices a more formalized voice. We care about ensuring that apprentices are heard, as they are just as much a part of Cabinplant as everyone else. We are happy to open our doors for short or long internships, school visits, or other forms of collaboration with educational institutions. Our approach to people in education, despite their age, has likely been a contributing factor in the decision to award Cabinplant the Social Responsibility label. The label recognizes companies in Assens Municipality that behave socially responsibly. At Cabinplant, this recognition is largely due to the many apprentices and trainees who have chosen to join us.



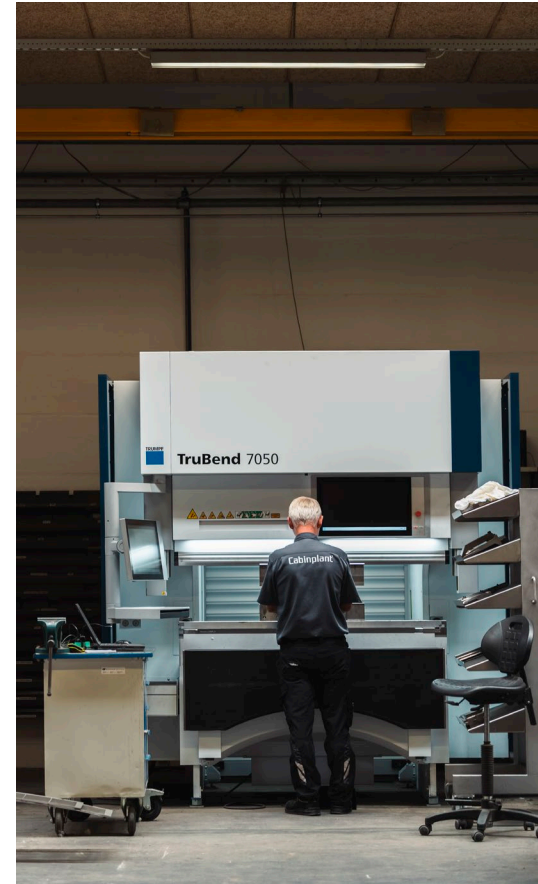
Workforce: Health and Safety

Our most important task is to ensure that employees neither get injured nor become ill because of their work. This is not about unnecessary bureaucracy but about identifying potentially dangerous situations that may arise in a workplace like ours; ideally before they occur or when they occur so that they do not lead to serious incidents. This requires fostering an open and trusting culture, enabling us to prevent workplace accidents.

In 2026, we have therefore chosen to focus on **near-miss incidents**. This is not an easy task, but it is an important one, as a significant part of prevention lies in learning from situations that come close to going wrong but fortunately do not.

Recordable work-related accidents	2025
Number	2
Rate	0,78

Work-related fatalities	2025
As a result of work-related injuries and work-related accidents	0
Due to work-related ill health	0



Workforce:

Remuneration, collective bargaining and training

Information on minimum wage	Yes	No
At Cabinplant, the pay received by all employees is at least at the level of the minimum wage	x	

Percentage gap in pay between male and female employees	2025
	15,87 %

Collective agreement	2025
Percentage of employees covered by collective bargaining agreements	49,60 %

Average number of annual training hours per employee	2025
Male employees	4,64 hours
Female employees	11,66 hours
Others	N/A

The many ways to well-being

Placed between training and well-being initiatives is the **workshop** on inappropriate behaviour held at the beginning of 2025 for all Cabinplant employees. Not because we have issues with harassment or an unsafe work environment, but precisely to safeguard the healthy and positive workplace culture we already have. The workshop, which was mandatory for all employees, was conducted internally with an external facilitator. The day helped establish a shared understanding of what defines inappropriate behaviour and made room for good discussions among colleagues about where the line lies between friendly workplace joking and behaviour that crosses into harassment.

Well-being is also in focus when all employees, twice a week, can take a break from their regular tasks and join the shared **stretching session**.

Obviously, it benefits joints and muscles to exercise to good music, but quite often it also brings a smile and strengthens the bond between colleagues.

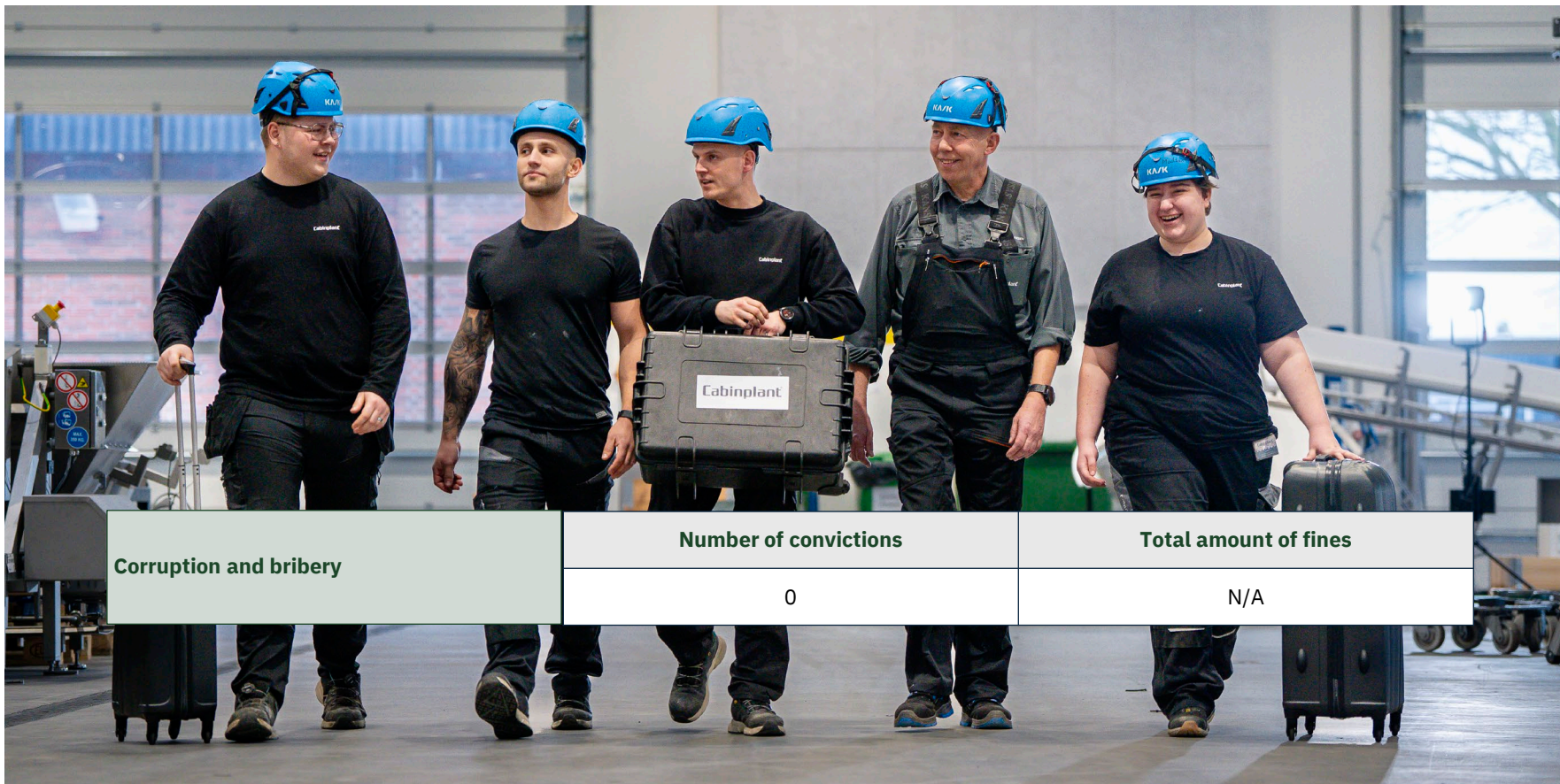
Cabinplant's active **Staff Association** also plays a significant role in supporting employee well-being—both during and outside working hours. The 4–5 annual events attract employees across age groups, genders, and job functions. In addition, Cabinplant invites all employees to a wide range of social activities, from casual running events to Family Day and, of course, the Christmas and summer parties.

It is probably difficult to quantify exactly how much these activities increase well-being or job satisfaction, but we can easily say that the events are filled with laughter and good spirits.



Business Conduct:

Number of convictions and total amount of fines incurred for violation of anti-corruption and anti-bribery laws



Corruption and bribery

Number of convictions

0

Total amount of fines

N/A

At Cabinplant, we aim to do more than simply ensure zero cases of corruption or bribery. The integrity that is deeply rooted in our values should also be reflected in the partners we work with. This is why we have a thorough due diligence process. Through vetting of potential business partners, we primarily ensure that our machines and spare parts do not end up in the wrong places (e.g., in sanctioned countries), and secondly that we contribute to partnerships free from corruption, bribery, or money laundering.

Particularly regarding the latter, we work actively to prevent our business from being exploited – intentionally or unintentionally – for money laundering. This includes strict procedures for tracking payment flows and responding whenever something deviates from the norm or raises suspicion.

Cabinplant[®]