Aasted ApS GRI Content Index 2025

Statement of use	Aasted ApS has reported in accordance with the GRI Standards for the period 1 January 2025 to 31 December
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	No sector-specific GRI Standards apply to Aasted's operations
Use of other reporting disclosures	Aasted ApS prepared its statutory statement on corporate social responsibility in accordance with the EU Corporate Sustainability Reporting Directive (CSRD) and the supporting ESRS standards. See an overview of disclosure requirements covered in the report on page 79-81 in Aasted's Sustainability report 2025.

GRI Standard	Disclosure		Location Reference	Notes	Omission		
					Require-ments omitted	Reason	Explanation
General disclosures							
GRI 2: General disclosures 2021	2-1	Organizational details	Annual report 2025 p. 7, 17, 21 Sustainability report 2025 p. 2, 6				
	2-2	Entities included in the sustainability reporting	Sustainability report 2025 p. 2				
	2-3	Reporting period, frequency and contact point	Sustainability report 2025 p. 2	Annual sustainability and financial reporting follow the calendar year from 1 January 2025 to 31 December 2025. Publication date: 20/05/2026 Contact point for questions about the report or reported information: sustainability@aasted.eu			
	2-4	Restatements of information	Sustainability report 2025 p. 2, 45				
	2-5	External assurance	Sustainability report 2025 p. 2, 83				

	2-6	Activities, value chain and other business relationships	Sustainability report 2025 p. 6-8, 14-15, 25, 29				
	2-7	Employees	Sustainability report 2025 p. 60, 65, 54, 56.		2-7b	Information incomplete	As less than 10% of our workforce is located outside Denmark, we have reported total headcount by region but not for every employement category. Currently, we are not planning to change this.
	2-8	Workers who are not employees	Sustainability report 2025 p. 60, 65	From 2023 to 2024 there was a sharp decrease in use of external temp workers hired through agencies. The increase was due to increased activity, which led to an increase in employees in 2024, which has now stabilized in 2025.			
	2-9	Governance structure	Sustainability report 2025 p. 19-20, 23		2-9-c-vi	Not applicable	We do not have under-represented social groups.
	2-10	Nomination and selection of the board			2-10a-b	Confiden-tiality constraints	This information is decribed in the company statutes, which are not publicly available.
	2-11	Chair of the board	Sustainability report 2025 p. 19-20				
	2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability report 2025 p. 17-18, 23-24				
	2-13	Delegation of responsibility for managing impacts	Sustainability report 2025 p. 23				

	2-14	Role of the highest governance body in sustainability reporting	Sustainability report 2025 p. 23, 31				
	2-15	Conflicts of interest	To ensure continuous transparency the members of the board of directors declare any conflict of interests by filling out a disclosure questionnaire annually.				
	2-16	Communication of critical concerns	Sustainability report 2025 p. 23				
	2-17	Collective knowledge of board on sustainable development	Sustainability report 2025 p. 23				
	2-18	Evaluation of the performance of the board			2-18 a,b, and c	Confiden-tiality constraints	Evaluation of the performance of the board of directors are conducted by the chairman of the board annually and includes the management of the organisations impacts on the economy, environment, and people. Process is not publicly available.
	2-19	Remuneration policies for the board and the senior executives	Sustainability report 2025 p. 20		2-19-a	Confiden-tiality constraints	Remuneration for the board and the senior executives are presented in the financial report but details on remuneration policies are considered confidential.
	2-20	Process to determine remuneration	Sustainability report 2025 p. 20				

	2-21	Annual total compensation ratio	Sustainability report 2025 p. 63, 65		2-21-b	Information unavailable	We do not report this metric. We will look into reporting on this in our 2026 report.
	2-22	Statement of sustainable development strategy	Sustainability report 2025 p. 5				
	2-23	Policy commitments	Link to our public policies incl. our Code of Conduct: https://aasted.eu/aasted-policies/. Sustainability report 2025 p. 54, 70	All policies are approved at the most senior level.			
	2-24	Embedding policy commitments	Sustainability report 2025 p. 23-24, 70, 72 Code of Conduct and Supplier Code of Conduct, available here: https://aasted.eu/aasted-policies/				
	2-25	Processes to remediate negative impacts	Aasted grievance mechanism: https://aasted.eu/aasted-grievance-mechanism/ Further described in Sustainability report 2025 p. 67, 70-71				
	2-26	Mechanisms for seeking advice and raising concerns	Aasted grievance mechanism: https://aasted.eu/aasted-grievance-mechanism/ Further described in Sustainability report 2025 p. 67, 70-71				

	2-27	Compliance with laws and regulations	Sustainability report 2025 p. 64, 70-71, 74				
	2-28	Membership associations	Sustainability report 2025 p. 26-27				
	2-29	Approach to stakeholder engagement	Sustainability report 2025 p. 33, 24				
	2-30	Collective bargaining agreements	Sustainability report 2025 p. 54, 61				
Material Topics							
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Sustainability report 2025 p. 30-33				
	3-2	List of material topics	Sustainability report 2025 p. 30-31				
Energy and climate							
GRI 3: Material Topics 2021	3-3	Management of material topics	Sustainability report 2025 p. 28-33, 35-45				
GRI 103: Energy 2025	103-1	Energy policies and commitments	Sustainability report 2025 p. 32, 35-42				
	103-2	Energy consumption and self-generation within the organization	Sustainability report 2025 p. 44-45, 38				
	103-3	Upstream and downstream energy consumption	Sustainability report 2025 p. 2, 39-40, 43, 45	The use of our products is the largest energy and thereby our largest climate impact.	103-3	Not availble	We are not able to measure the energy used by our customers. Assumptions are made however to calculate the related GHG emissions (see location ref.)
	103-4	Energy intensity	Sustainability report 2025 p. 44-45				
	103-5	Reduction in energy consumption	Sustainability report 2025 p. 37, 39, 44-45				
	102-1	Transition plan for climate change mitigation	Sustainability report 2025 p. 33, 35-41, 71		102-1 c	Information unavailable	We are currently not able to report on this.
	102-2	Climate change adaptation plan	Sustainability report 2025 p. 17-18, 23, 33, 35-36		102-2 b-iii	Information unavailable	We are currently not able to report on this.

	102-3	Just transition	Not material				
	102-4	GHG emissions reduction targets and progress	Sustainability report 2025 p. 2, 35, 37-41, 43-45				
	102-5	Scope 1 GHG emissions	Sustainability report 2025 p. 43-45				
	102-6	Scope 2 GHG emissions	Sustainability report 2025 p. 43-45				
	102-7	Scope 3 GHG emissions	Sustainability report 2025 p. 43-45				
	102-8	GHG emissions intensity	Sustainability report 2025 p. 43, 45				
	102-9	GHG removals in the value chain			102-9	Not applicable	We do not engage in GHG removals
	102-10	Carbon credits			102-10	Not applicable	We not not purchase carbon credits
Resources & circularity							
GRI 3: Material Topics 2021	3-3	Management of material topics	Sustainability report 2025 p. 28-33, 48-51				
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Sustainability report 2025 p. 48-50				
	306-2	Management of significant waste-related impacts	Sustainability report 2025 p. 48-51	Our waste is managed by a third-party, who are covered by local Danish regulations ensuring proper management of the waste.			
	306-3	Waste generated	Sustainability report 2025 p. 51				
	306-4	Waste diverted from disposal	Sustainability report 2025 p. 49, 50				
	306-5	Waste directed to disposal	Sustainability report 2025 p. 49, 50				
GRI 301: Materials 2016	301-1	Materials used by weight or volume			301-1	Information unavailable	We are working towards mapping our materials used, but are not able to report on this yet.

	301-2	Recycled input materials used			301-2	Information unavailable	We are working towards mapping our materials used, but are not able to report on this yet.
	301-3	Reclaimed products and their packaging materials			301-3	Not applicable	We do not reclaim products or packaging.
Biodiversity							
GRI 3: Material Topics 2021	3-3	Management of material topics	Sustainability report 2025 p. 28-33, 47				
GRI 101: Biodiversity 2024	101-1	Policies to halt and reverse biodiveristy loss	Sustainability report 2025 p. 47	Informed by IPBES 5 primary drivers impacting nature and biodiversity. Currently no targets as per the Kunming-Montreal Global Biodiversity Framework.			
	101-2	Management of biodiversity impacts	Sustainability report 2025 p. 47		101-2 a iii-c, d	a iii-c: Information unavailable. d: Not applicable.	As we have only just completed our first assessment, no action has been taken relating to a iii-v. d: No significant impact on own sites.
	101-3	Access and benefit-sharing			101-3	Not applicable	Not user of genetic resources
	101-4	Identification of biodiveristy impacts	Sustainability report 2025 p. 47				
	101-5	Locations with biodiversity impacts	Sustainability report 2025 p. 46-47	Our most significant impact is in our value chain, with relatively little impact at our sites. None of our sites are in or near an ecologically sensitive area.	101-5 a-c, d	a-c: Not applicable. d: Information incomplete	a-c: Own sites does not have siginificant impact. d: not able to break down per country.
	101-6	Direct drivers of biodiversity loss	Sustainability report 2025 p. 46-47		101-6 a-d,	a-d: Not applicable. d: Information incomplete	a-d: Own sites does not have siginificant impact. d: information not available.

	101-7	Changes to the state of biodiversity			101-7	Not applicable	No significant impact related to our sites identified.
	101-8	Ecosystem services			101-8	Not applicable	No significant impact related to our sites identified.
Supplier environmental assessment							
GRI 308: Supplier environmental assessment 2016	3-3	Management of material topics	Sustainability report 2025 p. 72-73, 35-36, 39, 46-48				
	308-1	New suppliers that were screened using environmental criteria	Sustainability report 2025 p. 72-73		308-1	Information incomplete	We do not report the percentage, but all relevant suppliers are screened incl. new suppliers.
	308-2	Negative environmental impacts in the supply chain and actions taken	Sustainability report 2025 p. 72-73, 35-36, 39, 46-48		308-2 d-e	Not applicable	We have not identified direct suppliers with significant negative environmental impacts.
Health & safety							
GRI 3: Material Topics 2021	3-3	Management of material topic	Sustainability report 2025 p. 28-33, 53, 55-59, 61				
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Sustainability report 2025 p. 55	Our HSE management system is required by the Danish Working Environment Act. For a full overview of requirements the act is freely available here: https://at.dk/en/regulations/working-environment-act/			
	403-2	Hazard identification, risk assessment, and incident investigation	Sustainability report 2025 p. 55-56, 59				
	403-3	Occupational health services				Not applicable	No occupational health services provided by Aasted.

	403-4	Worker participation, consultation, and communication on occupational health safety	Sustainability report 2025 p. 55-56				
	403-5	Worker training on occupational health and safety	Sustainability report 2025 p. 55-56				
	403-6	Promotion of worker health	Sustainability report 2025 p. 56	Only covers direct employees.			
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability report 2025 p. 66-68				
	403-8	Workers covered by an occupational health and safety management system	Sustainability report 2025 p. 55, 61, 65		403-8-a-ii and -a-iii	Not applicable	We do not have audit or certification of our HSE system. We are working towards a ISO45001 standard and certification.
	403-9	Work-related injuries	Sustainability report 2025 p. 55, 61, 65	Injuries for employees and non-employees are reported collectively. No high-consequence injury in the reporting period.			
	403-10	Work-related ill health	Sustainability report 2025 p. 56, 61, 65	No fatalities recorded.	403-10-a-iii and -c	Confiden-tiality constraints	We do not report the types of ill-health for the protection of workers' privacy.
Protecting Human rights - Own operations and in the value chain							
GRI 3: Material Topics 2021	3-3	Management of material topics	Sustainability report 2025 p. 28-33, 53-54, 59-68, 72-75.				

GRI 407: Freedom of association and collective bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Sustainability report 2025 p. 54, 66-68,72-73				
GRI 408: Child labor 2016	408-1	Operations and suppliers at significant risk of child labor	Sustainability report 2025 p. 54, 66-68,72-73	We have no child labor in our own operations, and have not identified any significant risk with our direct suppliers.			
GRI 409: Forced or compulsory labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Sustainability report 2025 p. 54, 66-68,72-73	We have no forced labor in our own operations, and have not identified any significant risk with our direct suppliers.			
GRI 414: Supplier social assessment 2016	414-1	New suppliers that were screened using social criteria	Sustainability report 2025 p. 72-73		414-1	Information incomplete	We do not report for new suppliers specifically, but all relevant suppliers are screened incl. new suppliers.
	414-2	Negative social impacts in the supply chain and action taken	Sustainability report 2025 p. 66-68, 72-73	We have not identified direct suppliers with significant negative social impacts.	414-2 a-b	Information incomplete	We do not report the specific number. a. is reported in percentage.
Training & development							
GRI 3: Material Topics 2021	3-3	Management of material topics	Sustainability report 2025 p. 28-33, 58, 63				
GRI 404: Training and education 2016	404-1	Average hours of training per year per employee	Sustainability report 2025 p. 63, 65	Reported in average work days of 7.4 hours/day.			
	404-2	Programs for upgrading skills and transition assistance programs	Sustainability report 2025 p. 58				
	404-3	Percentage of employees receiving regular performance and career development reviews	Sustainability report 2025 p. 58, 63, 65		404-3	Information incomplete.	We do not report per “employee category" yet. We are working towards being able to report per employee category.
Diversity, equality & inclusion							

GRI 3: Material Topics 2021	3-3	Management of material topics	Sustainability report 2025 p. 28-33, 57-58, 62-63				
GRI 405: Diversity and Equal opportunity 2016	405-1	Diversity of governance bodies and employees	Sustainability report 2025 p. 19, 62		405-1-a-ii and -b	Information incomplete	We do not report age of our Board of Directors. We do not report age diversity by employee category.
	405-2	Ratio of basic salary and remuneration of women to men	Sustainability report 2025 p. 64		405-2	Information unavailable	We only report the pay gap ratio between the average salary for men and women in Aasted, not broken down by category.
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	Sustainability report 2025 p. 58, 64				
Business conduct							
GRI 3: Material Topics 2021	3-3	Management of material topics	Sustainability report 2025 p. 26, 28-33, 70-71, 74-75				
GRI 205: Anti-corruption 2016	205-1	No. of operations assessed for risks for corruption	Sustainability report 2025 p. 32, 70-71				
	205-2	Communication and training on anti-corruption	Sustainability report 2025 p. 71-75		205-2d	Not applicable	No training of board of directors on anti-corruption
	205-3	Confirmed incidents of corruption and actions taken	Sustainability report 2025 p. 74				
GRI 206: Anti-competitive behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Sustainability report 2025 p. 74				
GRI 415: Public policy 2016	415-1	Political contributions	Sustainability report 2025 p. 71, 74				