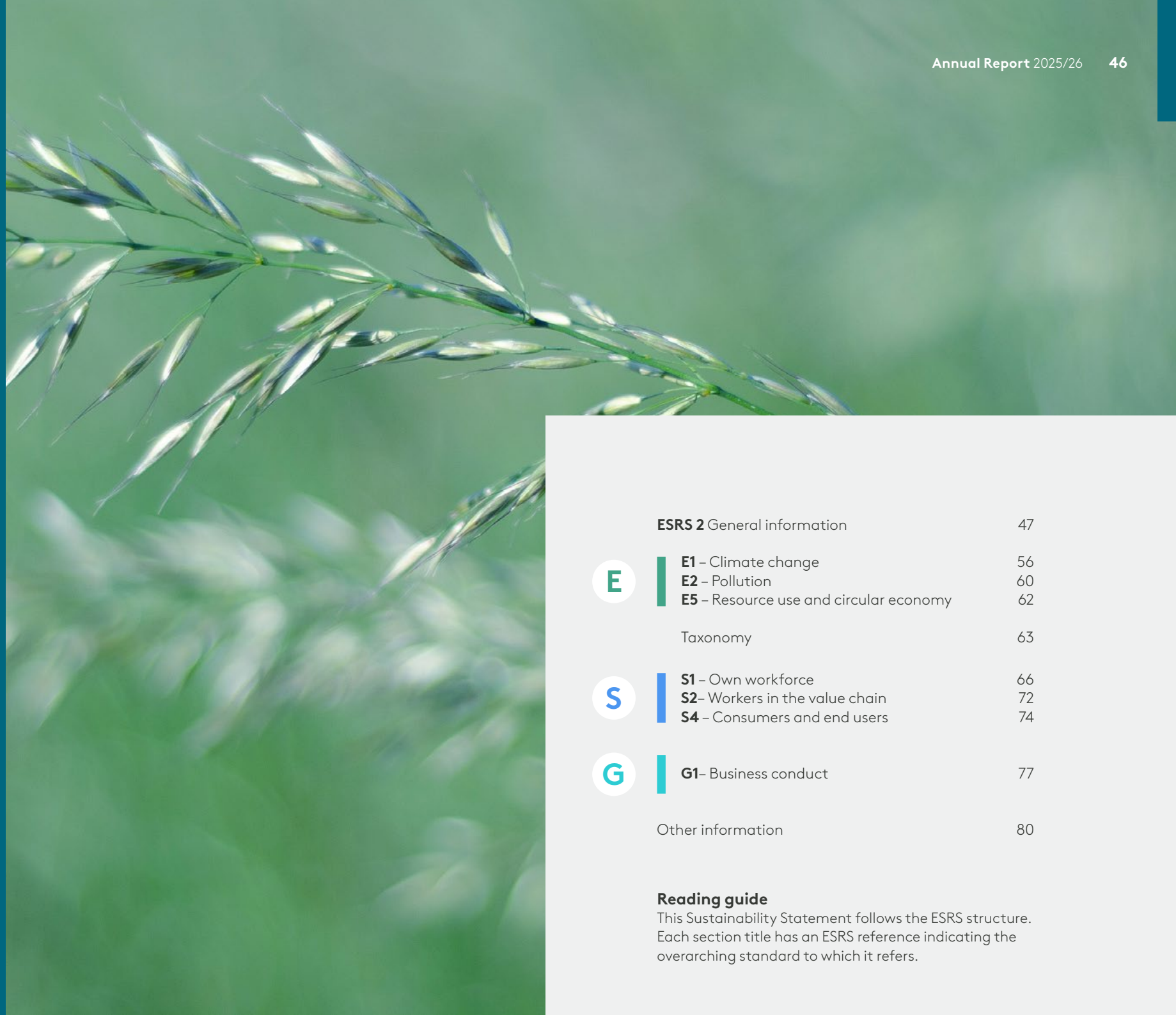


SUSTAINABILITY STATEMENT

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Reading guide

This Sustainability Statement follows the ESRS structure. Each section title has an ESRS reference indicating the overarching standard to which it refers.

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Basis for preparation

BP-1 General basis for preparation of sustainability statements

This Sustainability Statement is prepared in accordance with the European Sustainability Reporting Standards (ESRS) under the EU Corporate Sustainability Reporting Directive (CSRD) as implemented in Sweden in accordance with the Swedish Annual Accounts Act (Sw. Årsredovisningslag (1995:1554)).

Scope of consolidation

Elekta's Sustainability statement covers the period from 1 May 2025 to 30 April 2026 in alignment with Elekta's financial year and is prepared on a consolidated basis consistent with the scope of the financial statements. It includes Elekta AB (parent company), and its subsidiaries, except for AnSheng which is excluded due to information barriers¹⁾. The scale is not sufficient for its exclusion to give a misleading picture of Elekta's consolidated sustainability information. Processes are being implemented to include the entity in future reporting periods.

Elekta has not omitted information relating to intellectual property, know-how or innovation results.

Upstream and downstream value chain

Elekta's Sustainability statement extends to our material impacts, risks and opportunities both in our own operations and upstream and downstream value chain. The policies, actions and targets are disclosed in each chapter.

BP-2 Disclosures in relation to specific circumstances Sources of estimation and outcome uncertainty, including value chain estimation

Robust estimation techniques have been applied to selected value-chain data in environmental metrics. For details on these estimations, including methodologies and calculation approaches, please refer to the relevant sections of this Sustainability statement.

¹⁾ Beijing AnSheng XiangYuan Technology Development Co. has been excluded from this year's sustainability reporting due to insufficient availability of reliable sustainability data, and reasonable estimates are not available.

²⁾ The Board of Directors consists of nine non-executive members. There are no employee representatives on Elekta's Board of Directors.

Time horizons

Elekta has adopted the ESRS definitions for time horizons:

- Short-term: up to one year
- Medium-term: one to five years
- Long-term: more than five years

Disclosures from other legislation or sustainability reporting standards

Elekta's Sustainability statement is prepared in accordance with the ESRS, and Elekta no longer reports non-financial information in accordance with the GRI Standards. This statement also includes EU Taxonomy disclosures on [pages 63–64](#).

Use of phase-in information and voluntary provision

Elekta applies all available phase-in provisions for companies with more than 750 employees, except for the entity-specific topic "Improve global access and elevated radiotherapy care" under S4 Consumers and end-consumers. Elekta also applies the value chain transitional provision for E5 Resource inflows. A complete list of omitted disclosure requirements is provided in the ESRS index table on [pages 80–81](#).

Incorporation by reference

To enhance readability, information is incorporated by reference where relevant, with corresponding page references provided in the ESRS-index table.

Changes in preparation or presentation of the Sustainability statement

As this is Elekta's first Sustainability statement, there are no changes in preparation or data restatements to be disclosed.

Governance

GOV-1 The role of the administrative, management and supervisory bodies

Board of Directors²⁾ is responsible for Elekta's organization and management, ensures ongoing oversight of delegated responsibilities, and supervises the group's sustainability agenda, including its impacts, risks, and opportunities.

Female board members

22%

Independent board members

89%

The Audit Committee supports the Board of Directors by preparing matters related to business conduct, ethics and integrity-related matters, and is responsible for the oversight of financial and sustainability reporting.

The Compensation and Sustainability Committee supports the Board by preparing resolutions on social and environmental sustainability matters, including remuneration structures linked to sustainability targets and assessments of the Board's competences related to ESG (Environment, Social and Governance) and overall suitability to oversee sustainability matters. This assessment includes reviewing the existing experience and knowledge of its members, particularly in areas relevant to Elekta's sectors, products, and geographic locations. Where gaps are identified, the Board may strengthen competencies through measures such as training, workshops, seminars or by engaging external expertise.

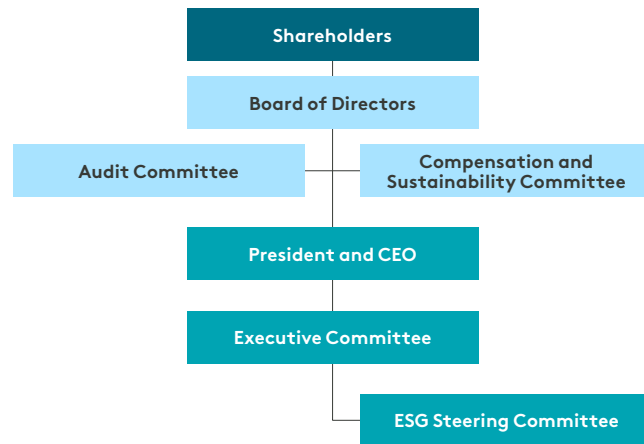
The members of the Compensation and Sustainability Committee and Audit Committee are appointed at the inaugural board meeting. Their responsibilities regarding impacts, risks, and opportunities are defined in Elekta's terms of reference, board mandates and related policies. The Board of Directors adopts annual work instructions for itself, its Committees and the President and CEO.

The Board of Directors and the President and CEO, with support from its Executive Committee, collaborate to establish specific sustainability targets. The process of setting these targets involves a thorough assessment of Elekta's current performance, industry benchmarks and emerging sustainability trends.

The President and CEO is responsible for the day-to-day monitoring and management of impacts, risks and opportunities,

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supported by the Executive Committee. The President and CEO may delegate specific responsibilities to members of the Executive Committee, Executive Management, or management-led committees, including setting targets and overseeing quarterly monitoring and reporting as well as reviewing performance data, assessing the effectiveness of sustainability initiatives, and making necessary adjustments to the oversight approach. Elekta supports this work through established controls and procedures, including the Quality Management System (QMS), Information Security Management System (ISMS) and Environmental Management System (EnMS), which are subsets of the overall Elekta Management System (EMS). These systems focus on ensuring that Elekta consistently delivers products and services in accordance with customer requirements and applicable regulatory standards. The President and CEO reports to the Board of Directors, ensuring it is regularly informed of significant developments and decisions.



Relevant administrative, management and supervisory bodies on sustainability matters for Elekta.

GOV-2 Information provided to and sustainability matters addressed by administrative, management and supervisory bodies

Elekta's ESG Steering Committee consists of representatives from several group functions including Strategy, Human Resources, Finance and Compliance and provides enterprise-wide coordination and oversight of Elekta's ESG activities. It ensures issues are surfaced and resolved across the decentralized operating model, strengthens compliance and audit readiness, and supports integration of sustainability into Elekta's strategy and operations. The ESG Steering Committee also reviews the Group's double materiality assessment and follows up on ESG policies, actions, targets and metrics annually.

The Compensation and Sustainability Committee sets Elekta's sustainability ambition annually and receives quarterly updates from the Chair of the ESG Steering Committee on progress against sustainability targets, regulatory developments and key ESG risks. The Audit Committee receives quarterly updates from the ESG Steering Committee on Elekta's sustainability progress against targets, methodology and reporting changes, and assurance readiness to meet ESG regulatory requirements. The President and CEO reports material sustainability matters to the Board of directors, ensuring that it remains appropriately informed.

GOV-3 Integration of sustainability-related performance in incentive schemes

The CEO and members of the Executive Committee are eligible for variable remuneration through long-term (LTI) incentive programs, as approved by the shareholders. The LTI programs aim to align employees' interests with those of shareholders and promote long-term commitment to Elekta. A portion of these LTI programs is allocated to ESG performance metrics, supporting the integration of sustainability into performance management and advancing Elekta's sustainability efforts.

The ESG Steering Committee is responsible for proposing ESG metrics annually, ensuring alignment with Elekta's materiality assessment and strategic priorities. Elekta's Board of Directors generally submits an annual proposal for a LTI program, including KPIs and weightings, to the annual general meeting for approval.

Current LTI programs include three sustainability targets : CO₂e reduction, Access to Healthcare and Access to Hypofractionation. For each reporting period a percentage of the variable remuneration recognized is linked to these ESG metrics. The percentage allocation is confirmed annually by the Total Rewards team in the Human Resources function.

For all programs outstanding in 2025/26 the weighting of variable remuneration dependent on sustainability-related targets are 7.5 percent per ESG metric.

GOV-4 Statement on due diligence

Core elements of ESG due diligence	Pages
Embedding due diligence in governance, strategy and business model	48-49, 50, 78-79
Engaging with affected stakeholders in all key steps of the due diligence	50, 57, 68, 72
Identifying and assessing adverse impacts	52-53
Taking actions to address those adverse impacts	56, 60, 62, 68, 73, 75, 79
Tracking the effectiveness of these efforts and communicating	54, 57, 61, 62, 68, 73, 75, 79

GOV-5 Risk management and internal controls over sustainability reporting

Our enterprise risk governance and management system supports the delivery of our sustainability reporting. The Enterprise Risk Management (ERM) program is designed to manage inherent risks and ensure progress toward our operational and strategic objectives, including those related to sustainability performance. The reporting of risk assessment findings to management is described in GOV-2.

During the financial year, we reassigned the responsibility for consolidating, validating and reporting of sustainability data to the Group Finance function to ensure consistent accounting practices, as well as strengthening the alignment with the financial reporting.

Elekta has identified the need to develop a CSRD aligned internal control matrix for its sustainability reporting, and a project to establish a more formal CSRD control framework will be launched in 2026/27.

Elekta's Value chain

We identified 20 material impacts, risks, and opportunities (IROs) through our 2025/26 double materiality assessment. The illustration shows where they occur across our value chain, which is structured into upstream activities, own operations, and downstream activities.

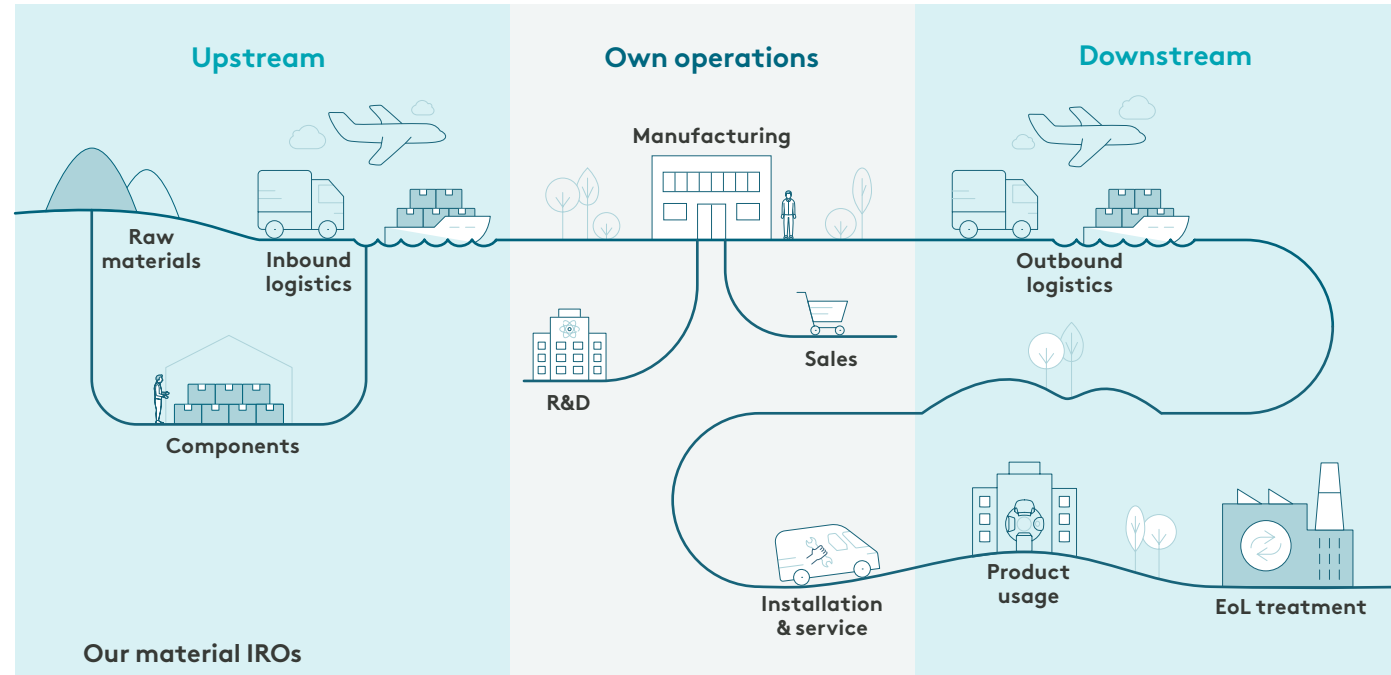
Input

Resources Elekta relies on natural resources, advanced technology and specialized components, needed to develop precision radiation therapy solutions and services.

Human Capital A key input to our value chain, is our highly skilled employees who apply their expertise and collaborate with healthcare providers to drive innovation and improve patient outcomes.

Financial resources Sustained investments is key to our development.

Stakeholder Relationships Elekta depends on strong collaboration with hospitals, regulators, suppliers, and partners.



Our material IROs

- GHG emissions from upstream value chain
- Sourcing of lead
- Resource use in sourcing
- Working conditions in sourcing
- Supplier due diligence and contract governance

- GHG emissions from own operations
- SF₆ leakage in manufacturing, installation and service
- Energy consumption in own operations
- Employees' working conditions
- Equal treatment and opportunities for its own workforce
- Health and safety at work
- Risk of non-compliance with Elekta's code of conduct
- Corruption and bribery

- GHG emissions from downstream value chain
- SF₆ leakage in maintenance, installation and service
- Energy consumption during product use
- Access to elevated radiotherapy treatments for all customers
- Empowering customers with training and best practice that suit their clinical needs
- Minimize collateral effects through precision radiotherapy
- Corruption and bribery

Output

Customers We support health-care providers through long-term partnerships and agreements. Elekta's solutions help improve clinical outcomes and expand access to high-quality radiation therapy and neuro-radiosurgery worldwide.

Shareholders Our focus on growth, disciplined investments, and a resilient business model supports long-term shareholder value.

Employees A strong emphasis on safety, inclusion, and continuous learning enables our teams to thrive and to contribute to better patient care.

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Strategy

SBM-1 Strategy, business model and value chain

Elekta's strategy is built around expanding access to high-quality cancer care while advancing innovation in precision radiation therapy. Sustainability considerations are embedded in our strategic direction, stakeholder expectations, and enabling access to efficient cancer care. These factors inform long-term planning, major strategic decisions and the prioritization of innovation across our portfolio.

Our business model spans the full radiotherapy value chain, from research and product development, through manufacturing, to global distribution, installation, service, and clinical training. Inputs such as specialized components, software capabilities and clinical insights feed into the development of integrated radiotherapy solutions. Outputs include treatment systems, oncology software and services that deliver clinical and operational benefits for our customers – healthcare providers such as cancer centers, private and public hospitals and healthcare systems. A more in-depth description of our products is found in Portfolio section on [pages 9–11](#).

Elekta's upstream partners include global technology suppliers and research collaborators, while downstream stakeholders include hospitals, clinicians, patients and health systems in more than 130 countries, with EMEA (Europe, the Middle East and Africa) representing the largest region. Impacts, risks and opportunities arise throughout this chain, including material availability, regulatory change, energy use in operations, and patient access to care. Understanding these dynamics helps ensure that our strategy remains resilient and responsive to evolving environmental, social and economic expectations. Our revenue is found in the financial reporting on [page 84](#).

Elekta is not active in the fossil fuel sector, chemical production, controversial weapons nor cultivation and production of tobacco and none of our products are banned in certain markets.

SBM-2 Interests and view of stakeholders

Elekta values its stakeholders' views and engages with them through several channels, as outlined in the table below.

Elekta's key stakeholders	Engagement channels
Customers (clinicians, hospitals, and healthcare systems) and patients	Direct feedback, clinical collaborations, training, and support, ensuring Elekta's solutions meet real-world needs in cancer care.
Employees ¹⁾	Regular surveys, performance reviews, diversity and inclusion initiatives, and health and safety programs.
Investors and shareholders	Transparent financial reporting, annual general meetings, proactive investor relations management, and a focus on sustainable value creation.
Suppliers	Sustainable Sourcing Program, supplier assessments, and ongoing dialogue on ESG performance and compliance.
Governments, regulators and NGOs	Policy advocacy, partnerships to expand access to care, and collaboration on global health initiatives.
Academic and research partners	Joint R&D projects, clinical trials, and innovation partnerships.

We incorporate stakeholders' perspectives into both our business model and strategic decisions, particularly those related to product safety and performance, clinical workflow efficiency, data privacy, responsible supply chains, and climate related expectations.

Where stakeholder expectations indicate the need for adjustments – such as organizational simplicity, efficient workflow solutions to address clinical workforce shortages – Elekta evaluates potential strategic and operational modifications and plans further steps accordingly. As a result of stakeholder expectations Elekta decided during the fiscal year to review its operating

model and moved into a decentralized model with a shift to increased accountability and empowerment within the regions. These actions help maintain trust and deepen long-term relationships across the value chain. The Board and Executive Management are informed of stakeholder views as part of ongoing governance processes, ensuring that affected stakeholders' interests are considered in strategic oversight and major decisions.

SBM-3 Double Materiality Assessment

Elekta has carried out a Double Materiality Assessment (DMA) in compliance with the requirements set forth in ESRS 1. The DMA is the pillar of this report, identifying the ESG topics across our value chain which are material and which we shall therefore report on.

In preparation for CSRD, Elekta has been integrating the ESRS principles into its materiality assessment over the past years. For 2025/26, Elekta has refined the analysis to provide a clearer and more detailed description of the material impacts, risks, and opportunities associated with the 11 previously identified material ESRS sub-topics. This revision was undertaken to enhance transparency and accuracy in the representation of our sustainability priorities.

The DMA is structured around two key dimensions: impact materiality and financial materiality. Impact materiality focuses on the environmental and societal effects resulting from Elekta's activities, while financial materiality considers the ESG risks and opportunities that may influence the company's financial performance. A sustainability matter is considered material if it meets the criteria for impact materiality, financial materiality, or both.

¹⁾ Employees who may be at particular risk of vulnerability are proactively considered and included within the general steps applied to all employees.

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Impact Materiality Assessment

Elekta has engaged internal experts to identify and evaluate material impacts associated with the ESG sub-topics outlined in Appendix A of ESRS 1. Together with key stakeholders, we examined Elekta's business activities, relationships, sustainability context across the value chain, analyzing sources to identify actual and potential, positive and negative impacts. The assessment was guided by the ESRS guidelines, which were adapted to fit Elekta's specific context. Each negative impact has been evaluated for its scale, scope, and irremediability and each positive impact has been evaluated for its scale and scope. The likelihood of each impact and the materiality threshold were adjusted to align with Elekta's Enterprise Risk Management (ERM) grading system.

Financial Materiality Assessment

The Financial Materiality Assessment is based on Elekta's Enterprise Risk Management (ERM) where companywide risks and opportunities, including financial, strategic, compliance and operational risks, are regularly monitored. These risks have been filtered based on their ESG relevance and matched with ESRS's list of sustainability matters. This initial set of risks, already scored and approved as part of the ERM process, have provided a foundation for further analysis. Additional risks and opportunities were identified and assessed based on the ESRS list of sustainability matters. These were evaluated using ESRS guidance and Elekta's ERM scoring system, which considers both magnitude of impact and likelihood of occurrence. Each dimension is rated on a 1-5 scale, where 5 is considered the most significant in terms of actual impact. The results were then shared with the Risk function to ensure alignment. In 2025/26, workshops with key stakeholders and Elekta's Risk Manager were held to clarify the

identified material risks and opportunities. Where needed, risks and opportunities have been consolidated and elevated to a strategic level. This includes cases where the original inputs from the ERM process were highly detailed and internally sensitive.

The Double Materiality Assessment is led by Group Strategy in close collaboration with Group Functions, including Finance, Risk & Compliance, Human Resources and Environmental Compliance. The results are shared with Executive Management and approved by Elekta's Board of Directors, in line with the ESG Governance structure outlined in GOV-2 on [page 48](#).

This comprehensive process determines which sub-topics are material from an impact, financial or double materiality perspective under the CSRD, as illustrated in the figure below. The current and anticipated effects of our material IROs on our business are described in the topical chapters. In 2025/26, no material current financial effects have been identified arising from our material risks and opportunities.

Impact materiality	Double materiality	Financial materiality
<p>E1 Climate change Climate change mitigation Energy</p> <p>E2 Pollution Substances of very high concern (SVHC)</p> <p>E5 Circular economy & resource use Resource inflow</p> <p>S1 Own workforce Equal treatment and opportunities for all</p> <p>S2 Workers in the value chain Working conditions</p>	<p>S1 Own workforce Working conditions</p> <p>S4 Consumers and end-users¹⁾ Improved global access and elevated radiotherapy care</p>	<p>G1 Business conduct Corporate culture Corruption and bribery Management of relationships with suppliers</p>

¹⁾ Entity specific.

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SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

The material impacts, risks and opportunities (IROs) associated with each material ESRS topic are illustrated in the figure below. Details are provided in the respective chapters.

ESRS Topics	IRO type	Potential/ Actual	Upstream	Own operations	Downstream	Time horizons
E1 Climate change	⊖	○		GHG emissions		●●●
	⊖	○		SF ₆ leakage in linac manufacturing, installation and service		●●●
	⊖	○		Energy consumption		●●●
E2 Pollution	⊖	○	Sourcing of lead			●●●
E5 Circular economy & resource use	⊖	○	Resource use in sourcing			●●●
S1 Own workforce	⊕	○		Working conditions		●●●
	⊕	○		Equal treatment and opportunities		●●●
	Ⓛ	○		Health and safety at work		●●●
S2 Workers in the value chain	⊖	○	Working conditions in sourcing			●●●
S4 Consumers and end-users	⊕*	○			Access to elevated radiotherapy treatments for all customers ¹⁾	●●●
	⊕	○			Empowering customers with trainings and best practice that suit their clinical needs ¹⁾	●●●
	⊕	○			Minimize collateral effects through precision radiotherapy ¹⁾	●●●
G1 Business conduct	Ⓛ	○		Non-compliance with Elekta's code of conduct		●●●
	Ⓛ	○		Corruption and bribery		●●●
	Ⓛ	○	Supplier due diligence and contract governance			●●●

■ Environment ■ Social ■ Governance

⊕ Positive impact ⊖ Negative impact ⊕* Opportunity Ⓛ Risk
 ○ Potential ● Short term ●● Medium term ●●● Long term

¹⁾ Entity specific.

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Elekta's material impacts are energy use and associated scope 1-2 emissions in manufacturing, testing, installation and service; compliance exposures around hazardous substances and waste; resource intensity at priority sites; workforce and value chain labor risks; and significant positive effects from expanded access to advanced cancer care. Elekta plans to continue designing energy efficiency solutions, focus on sustainable sourcing and perform due diligence with our suppliers. Actions taken per material sustainability matter are described in each chapter. Elekta continues to review the opportunities and risks associated with our material impacts on an annual basis through our DMA process.

Elekta's core business is directly linked to positive impacts for providing access to advanced cancer care for people across the globe, improving patient outcomes, and supporting community health initiatives and workforce development. On the other side of the coin, these efforts require significant environmental resources to function and consequently contribute to resource use and climate change. In addition, we are able to deliver radiotherapy through an extensive network of suppliers. While we are committed to maintaining safe and ethical working conditions throughout our value chain, we acknowledge that there may still be potential negative impacts in certain areas. The topical chapters of this statement detail Elekta's strategies for preventing and mitigating negative impacts and risks, as well as ways of working aimed at enhancing positive impacts and opportunities.

IRO-1 Process to identify and assess material impacts, risks and opportunities

Our process to identify, assess, prioritize and monitor potential and actual impacts on people and the environment is informed by our due diligence activities, which are carried out through our Enterprise Risk Management (ERM) framework and our Environmental Management System (EnMS). These systems provide continuous monitoring of risks and impacts, feeding directly into our double materiality assessment and guiding the identification and prioritization of key ESG topics.

Climate-related hazards are evaluated at a high-level for three manufacturing sites and five key suppliers using geospatial data and climate scenarios over short (1-3 years), medium (3-10 years), and long-term (>10 years) horizons.

Pollution, water, biodiversity, and resource-use impacts, risks and opportunities are screened systematically both at product and site level¹⁾. No consultation with affected communities nor external experts has been conducted. Pollution reviews focus on land use, hazardous substances, and mineral sourcing; water assessments cover use, discharge, and pollution. Resource and circular economy evaluations address material inflows, outflows, and waste, prioritizing high-consumption sites in the UK, Netherlands, Sweden, and China. Biodiversity risks are assessed ad-hoc when opening of new offices as none of the current Elekta sites are located near biodiversity-sensitive areas.

Business conduct risks are assessed globally, focusing on procurement, manufacturing, sales, and service activities, as well as complex transactions, following international standards, i.e. UN Global Compact, OECD Guidelines.

IRO-2 Disclosure requirements covered by the sustainability statement

Elekta's relevant disclosure requirements and datapoints have been determined based on the outcome from the DMA and Elekta's identified material impacts, risks and opportunities. The ESRS-content index lists all required ESRS Disclosure Requirements applicable for Elekta, including those from the cross-cutting standards and any sector-agnostic standards. The index also indicates where related information can be found or notes of omissions due to phase-in provisions. For content index and interaction with other EU regulations see [pages 80-82](#).

¹⁾ Limited to Elekta's manufacturing sites: Crawley, Veenendaal, Beijing EBMS.

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MDR-P Policies

None of our policies have had any significant changes during the year. Elekta broadly reflects stakeholder perspectives when shaping its ESG policies to stay aligned with external expectations. More information on policies is addressed in the respective ESG sections of the report.

MDR-A Actions

The implementation of these actions did not require significant operational expenditures (OpEx) and/or capital expenditures (CapEx). More information on actions is addressed in the respective ESG sections of the report.

MDR-M, MDR-T Metrics and targets

None of Elekta's applicable metrics are validated by another external body aside from the external assurance provider. More information on metrics and targets is addressed in the respective ESG sections of the report.

Policy and governing documents

Policy/governing document	Relevant standard	Objective	Scope	Most senior level in organization accountable	Third party standards respected	Availability to stakeholders
Environmental Policy	E1 E2 E5	To ensure that Elekta embeds environmental considerations into its business operations	All Elekta operations and extends throughout the company's value chain, including suppliers and partners	President & CEO	<ul style="list-style-type: none"> ISO 14001:2015 UN Global Compact 	Elekta website
People and Human Rights Policy	S1 S2 S4	Defines Elekta's commitment to respect and support human rights across operations and value chain	All people affected by Elekta's business	President & CEO	<ul style="list-style-type: none"> Universal Declaration of Human Rights International Covenants on Civil and Political, Economic, Social and Cultural Rights ILO Declaration on Fundamental Principles and Rights at Work UN Guiding Principles on Business and Human Rights OECD Guidelines for Multinational Enterprises UN Global Compact 	Elekta website
Corporate Compliance Policy	G1	Defines Elekta's commitment to conducting business with the highest ethical standards and with the utmost integrity in all its operations throughout the world	All Elekta operations and employees	President & CEO		Elekta website
Code of conduct	G1 S1 S2 S4	Ensure that everyone representing Elekta acts with integrity, complies with laws, regulations and standards, and makes ethical decisions that protect patients, colleagues, the company, and society	Everyone working for and on behalf of Elekta. We expect all of our business partners and suppliers to uphold the same standards	President & CEO	<ul style="list-style-type: none"> International Bill of Human Rights ILO Declaration on Fundamental Principles and Rights at Work UN Guiding Principles on Business and Human Rights OECD Guidelines for Multinational Enterprises Children's Rights and Business Principles OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas United Nations Convention Against Corruption 	Elekta website
Supplier code of conduct	G1 S2	Developed to clearly outline Elekta's expectations of our suppliers regarding sustainability and business ethics	All of Elekta's global operations	President & CEO	<ul style="list-style-type: none"> Based on same third party standards as Code of conduct 	Elekta website

Content of each policy in relation to our material IRO's are disclosed in each chapter.

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E Environment



E1 Climate change

SBM-3 Impacts, risks and opportunities
Climate change related impacts

ESRS Topics	IRO type	Potential/ Actual	Upstream	Own operations	Downstream	Time horizons
E1 Climate change	⊖	○		GHG emissions		●●●
	⊖	○		SF ₆ leakage in linac manufacturing, installation and service		●●○
	⊖	○		Energy consumption		●●●

■ Environment

- ⊕ Positive impact ○ Potential ● Short term
- ⊖ Negative impact ● Actual ●● Medium term
- * Opportunity ●● Long term
- ① Risk

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GHG emissions

Elekta's activities across the value chain generate greenhouse gas (GHG) emissions and contribute to climate change. Based on current estimates, approximately 98 percent of emissions occur in the value chain – primarily scope 3 category 1 (purchased goods and services) and category 11 (use of sold products), while the remaining 2 percent arise from Elekta's own operations (scope 1 & 2).

SF₆ leakage

SF₆ is a gas with insulating properties that is used in linac manufacturing for high-voltage components, with limited use in research and training. SF₆ leaks can also occur during installation, servicing, and maintenance across Elekta's global footprint. In markets where third-party contractors are used, leakage risk is assessed as higher than where

Elekta employs and directly trains service personnel. Although monitoring and containment measures are in place, measured leaks currently slightly exceed industry thresholds. Given SF₆'s very high global warming potential, even small losses impact Elekta's climate footprint.

Energy consumption

Elekta's products require significant electricity to generate and control radiation during patient treatment, operate integrated software for treatment-planning, and ensure safe and precise treatment delivery. The associated environmental impact varies across markets, due to differences in grids' carbon intensity, energy availability, and local operating practices. In addition, energy is used to operate Elekta's manufacturing and office facilities.

Climate change-related risks and opportunities

Elekta has conducted a high-level resilience analysis on climate-related physical and transitional risks for its three manufacturing sites, located in the United Kingdom, the Netherlands and China, as well as for its five main suppliers¹⁾. This analysis assesses the probability of acute and chronic climate risks affecting Elekta under various climate scenarios over different timeframes, considering temperature increases of 2.6°C and 4.5°C from pre-industrial levels for the short-term, medium-term and long-term horizon, with additional scenarios of 7°C and 8.5°C increases for the long-term horizon. The conclusion from the analysis is that no physical climate risks were deemed to be material to Elekta.

Management of impacts, risks and opportunities

E1-1 Transition plan

Elekta currently does not have a transition plan in place and has no immediate plans to develop one.

¹⁾ The remaining Elekta offices and suppliers as well as the whole downstream value chain have been excluded from the analysis.

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E1-2 Policies

Elekta's Environmental Policy ensures environmental considerations are integrated into business operations. The policy addresses climate change mitigation, and therefore energy use, through science-based targets.

Elekta's Environmental Policy is enforced through the ISO 14001-certified Environmental Management System, which assesses, monitors and controls Elekta's environmental impacts. In 2025/26, Elekta's Environmental Management System obtained a global ISO 14001 certification¹⁾, which was previously limited to two manufacturing sites. See more information in policy matrix on [page 54](#).

E1-3 Actions

Each year, Elekta executes climate-related actions, in the scope of its science-based targets (SBTs). In 2025/26, the main actions have been:

SBT 1

Decrease SF₆ usage

- We have continued SF₆ recycling and reuse initiatives at the Crawley manufacturing site and installed new measurement equipment to improve data accuracy.

Reduce emissions from electricity consumption

- We have installed LED lights across 63 percent of the office area at our Beijing office, and the operating time of the air conditioning system in the Beijing manufacturing site has been reduced from 12 to 10 hours.

Reduce emissions from company vehicles

- We have established a lease agreement for hybrid vehicles at our sites in the United States, where the largest share of our company fleet is located.

SBT 2

Increase share of renewable energy

- Our Crawley manufacturing site has initiated the work to install solar panels on the roof.
- We have shifted to 100 percent renewable electricity at our San Jose office.
- Our Beijing manufacturing site has purchased a Green Electricity Certificate for 100 percent of total consumption.

¹⁾ This includes Elekta's headquarter in Stockholm and all manufacturing sites.

SBT 3

Product energy consumption improvements

- We have released a software update which enhanced power-saving features of our linacs, resulting in a 7 percent reduction in energy consumption over the product's lifetime.

Eco-design requirements for new product design

- We have developed Eco-Design guidelines and an Environmentally Conscious Design training course, more information under E5-2 on [page 62](#).

SBT 4

Supplier engagement

- We have continued to support our top suppliers to transition to science-based targets or equivalent.

Metrics and targets

E1-4 Targets

Elekta has adopted four science-based targets (SBTs), which are validated by the Science Based Targets initiative (SBTi) and aligned with SBTi's near-term target-setting standard, the Corporate Near-Term Criteria. As there currently are no sectoral pathways for healthcare, Elekta's SBTs are set with general cross-sector pathways. These pathways are based on global climate scenarios (such as those from the IPCC and IEA) and are designed to align with the Paris Agreement's 1.5°C or well-below 2°C goals.

Targets ²⁾	Base year (2021/22)	Target year	Target	Progress (2025/26)	IRO connected to target
SBT1: Reduce scope 1 and 2 ³⁾ emissions	8,581 tonnes CO ₂ e	2031/32	-46.2% ⁴⁾	-34%	GHG emissions, Energy use, SF ₆ leakage
SBT2: Transition to 100 percent renewable electricity	61%	2030	100%	81%	Energy use
SBT3: Reduce emissions from use of sold products and end-of-life (EoL) treatment of sold products	75 kg CO ₂ e/treatment course	2031/32	-55% ⁵⁾	0%	GHG emissions, Energy use, SF ₆ leakage
SBT 4: Engage selected suppliers to have science-based targets or equivalent ⁶⁾	10%	2026/27	45%	23%	GHG emissions

²⁾ Elekta uses the same boundaries for both target-setting and annual GHG accounting, including all gases and scopes. No significant changes were made to its science-based targets, metrics, or measurement methods during the reporting period.

³⁾ Market based approach is used for scope 2 emissions.

⁴⁾ The reduction target corresponds to 4,617 tonnes CO₂e for scope 1 and 2 emissions.

⁵⁾ The reduction target corresponds to 34 kg CO₂e/treatment course.

⁶⁾ Equivalency is defined as emission reduction targets that are independently validated and aligned with the ambition of the Paris Agreement, covering scope 1 and 2 emissions for SMEs and scope 1, 2, and 3 emissions for large companies.

The four targets were developed through engagement with a broad range of stakeholders – including customers, investors, and employees – and together they cover all material impacts. SBT1 covers scope 1 and 2 emissions, SBT2 focuses on renewable electricity, SBT3 addresses the downstream scope 3 emissions and SBT4 the upstream scope 3 emissions.

Our decarbonization levers are aligned with the Paris Agreement; other climate scenarios have not been considered.

Elekta has identified specific decarbonization levers for each SBT, with dedicated teams responsible for their implementation. For an overview of actions undertaken during 2025/26, see E1-3.

We are on track to meet SBT1, having achieved a 34 percent reduction in total scope 1 and 2 compared to the base year. In 2025/26 scope 1 and 2 amounted to 5,683 tonnes CO₂e, comprising 4,530 tCO₂e from scope 1 and 1,153 tonnes CO₂e from scope 2. Under SBT2, we reached 81 percent renewable electricity by leveraging a mix of bundled renewable energy contracts and unbundled energy attribute certificates to increase the share of renewable electricity in our operations. Elekta prioritizes bundled contracts where available and supplements with unbundled certificates as needed to meet our renewable energy targets. SBT3 remains unchanged compared to the base year level, despite changes in the portfolio mix and the integration of energy-saving features in our linacs. Under SBT4, 23 percent of suppliers have committed to science-based targets or equivalent. However, despite progress, we are not currently on track to meet the target by 2026/27.

E1-5 Energy consumption and mix

In 2025/26 energy consumption from our operations amounted to 29,057 MWh. Renewable sources accounted for 39 percent of total energy consumption, comprising renewable electricity (9,137 MWh) and biogas (2,184 MWh). The remaining 61 percent comes from non-renewable sources, mainly vehicle fuels (14,476 MWh) and non-renewable electricity and heating (2,812 MWh) as well as natural gas (448 MWh).

MWh	2025/26
Fuel consumption from coal and coal products (MWh)	-
Fuel consumption from crude oil and petroleum products (MWh)	14,476
Fuel consumption from natural gas (MWh)	448
Fuel consumption from other fossil sources (MWh)	-
Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	2,812
Consumption from nuclear sources (MWh)	-
Total fossil energy consumption (MWh)	17,736
Fuel consumption from renewable sources, including biomass (MWh)	2,184
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	9,137
The consumption of self-generated non-fuel renewable energy (MWh)	-
Total renewable energy consumption (MWh)	11,321
Total energy consumption (MWh)	29,057
Share of fossil sources in total energy consumption (%)	61%
Share of consumption from nuclear sources in total energy consumption (%)	0%
Share of renewable sources in total energy consumption (%)	39%

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Energy intensity ¹⁾	2025/26	2024/25
Total energy consumption per net sales (kWh/MSEK)²⁾	1,738	1,748

¹⁾ Derived from Elekta activities in high climate impact sector "manufacturing".
²⁾ Elekta's net sales are found in the financial reporting on [page 85](#).

Accounting policies

Activity data are typically collected for 11 months, with the 12th month estimated using the average of the reported months. For smaller offices (<50 headcounts) or where landlord metered data are unavailable, electricity and heat consumption is estimated from headcount based intensities and included in the same consolidation. Company cars data from countries with less than 20 vehicles is estimated using internal proxies.

We take a conservative stance when distinguishing between renewable and non-renewable energy sources for electricity and heat. Only energy explicitly labeled as renewable in the supplier's contract is accounted as renewable. Because of this conservative approach, heating is excluded from the renewable category. Additionally, estimated electricity consumption is classified as non-renewable.

E1-6 Gross scopes 1,2,3 and total GHG emissions

tCO ₂ e	2025/26	2024/25	Δ	2021/22 ¹⁾
Scope 1: Direct emissions²⁾	4,530	5,007	-10%	5,722
Scope 2: Indirect emissions, market-based	1,153	3,181	-64%	2,859
Scope 2: Indirect emissions, location-based	3,690	4,347	-15%	6,206
Scope 3: Other indirect emissions³⁾	382,325	482,753	-21%	569,097
Purchased goods and services (cat. 1)	168,419	196,892	-14%	291,584
Capital goods (cat. 2)	1,117	3,973	-72%	-
Fuel- and energy-related activities (cat. 3)	2,055	2,232	-8%	2,212
Upstream transportation and distribution (cat. 4)	14,136	13,342	6%	17,422
Waste generated in operations (cat. 5)	280	276	1%	-
Business travel (cat. 6)	11,407	16,117	-29%	9,810
Employee commuting (cat. 7)	7,133	8,019	-11%	4,648
Use of sold products (cat. 11)	177,640	241,738	-27%	243,221
EoL treatment of sold products (cat. 12)	138	165	-16%	200
Total emissions, scope 1-3 (Market based)	388,008	490,941	-21%	577,678
Total emissions, scope 1-3 (Location based)	390,546	492,107	-20%	581,025
Emission intensity:				
Total emissions (tCO₂e) / net sales (SEK M)	23	27	-14%	40
Total emissions (tCO₂e) / employees	95	108	-12%	120

¹⁾ Base year.
²⁾ No scope 1 GHG emissions are derived from regulated emission schemes.
³⁾ Less than 5% of scope 3 is calculated using primary data.

In 2025/26, gross scope 1 and 2 (market-based) emissions decreased by 10 and 64 percent, respectively. Elekta's transition to a new operating model contributed to more streamlined operations and reduced energy consumption. In addition, the Beijing manufacturing site shifted to 100 percent renewable electricity contributing to a 50 percent reduction in scope 2 emissions.

Scope 3 emissions decreased by 21 percent, primarily driven by improved data quality for emissions related to sold products and a reduction in purchased goods and services. Due to a reduced workforce, emissions from business travels decreased significantly by 29 percent as well as from employee commuting by 11 percent.

Biogenic scope 1 emissions accounted to 584 tCO₂e. Biogenic scope 2 and scope 3 emissions are assessed as not material.

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Accounting policies

Elektá follows the Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard, reporting emissions as carbon dioxide equivalents (CO₂e). We apply an operational control approach to define our organizational boundaries.

Scope 1

Primary data is collected for stationary combustion, fugitive emissions, and mobile combustion, with the following exceptions:

- Stationary combustion: data is collected for 11 months; the 12th month is estimated as the average of the preceding 11 months.
- Mobile combustion: data from countries with less than 20 cars is estimated based on internal proxies.
- Mobile combustion: data is collected for 11 months; the 12th month is estimated as the average of the preceding 11 months.

Emission factors are sourced from DEFRA.

Scope 2

Primary data is collected for electricity and district heating, with the following exceptions:

- Electricity: data is collected for 11 months; the 12th month is estimated using the average of the preceding 11 months.
- Electricity: data is estimated for smaller offices, with less than 50 employees, using average consumption per employee.
- District heating: data is collected for 11 months; the 12th month is estimated using the average of the preceding 11 months.

Scope 2 emissions are calculated using both market-based and location-based approaches:

- Location-based: Grid average emission factors are applied.
- Market-based: Contractual instruments such as Energy Attribute Certificates and Guarantees of Origin are considered.

Emission factors are sourced from IEA, AIB, and national sources for district heating.

Biogenic emissions

Biogenic emissions refer to out-of-scope emissions of CO₂ from the combustion of biomass-based primary fuels (scope 1).

Scope 3

Following a screening of our value chain, we identified nine of the fifteen GHG Protocol scope 3 categories as material. Non-material categories are not disclosed as they are not applicable to Elektá.

Scope 3.1 – Purchased Goods and Services

Calculated using the spend-based method with emission factors from Exiobase. All purchases during the fiscal year are included, except activities already accounted for in other categories to avoid double counting.

Scope 3.2 Capital Goods

Calculated using the spend-based method with Exiobase emission factors. All purchases classified as capital expenditure during the fiscal year are included.

Scope 3.3 Fuel- and Energy-Related Activities

Includes upstream emissions from extraction, production, and transportation of fuel and energy reported in scope 1 and 2. Data is collected using scope 1 and 2 methodologies. Emission factors from DEFRA and IEA are applied.

Scope 3.4 Upstream Transportation and Distribution

Includes the transportation and distribution of goods purchased by Elektá. A combination of activity-based and spend-based data is used. Calculations are performed by a third-party provider using relevant emission factors.

Scope 3.5 Waste

Includes emissions from treatment and disposal of waste generated by operations. Data is collected for sites with more than 50 employees; the 12th month is estimated. For smaller sites, with less than 50 employees, waste volumes are estimated using a headcount-based proxy. Emission factors are sourced from DEFRA.

Scope 3.6 Business Travel

Includes emissions from business travel and accommodation. Activity-based distance data is collected for air, train, and car travel from key travel suppliers. To ensure completeness, spend data is used to cover the remaining suppliers. Emission factors come from DEFRA and NTM for activity-based data and Exiobase for spend-based data.

Scope 3.8 Employee Commuting

Includes employee commuting and homeworking emissions. Data is collected from a sample of employees and extrapolated to the global workforce. Emission factors from NTM and DEFRA are applied.

Scope 3.11 Use of Sold Products

Includes operational energy use and fugitive emissions during the lifetime of sold products. Emissions are estimated based on order data and internal assumptions over the products' lifetime. Emission factors are sourced from AIB and IEA.

Scope 3.12 End-of-Life Treatment

Includes emissions from end-of-life processing of sold products. Calculated based on order data and internal assumptions. Emission factors are sourced from DEFRA.

E2 Pollution

SBM-3 Impacts, risks and opportunities
Pollution related impacts

ESRS Topics	IRO type	Potential/ Actual	Upstream	Own operations	Downstream	Time horizons
E2 Pollution	⊖	○	Sourcing of lead			●●●

■ Environment

- ⊕ Positive impact
- ⊖ Negative impact
- * Opportunity
- ① Risk
- Potential
- Actual
- Short term
- Medium term
- Long term

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Sourcing of Lead

At Elekta, the main substance of very high concern (SVHC) procured is lead (Pb). Lead is a widely used material in radiation treatment equipment as it effectively shields radiation beams from escaping into the environment and exposing people unnecessarily. Due to health and environmental risks its use is strictly regulated. The main potential negative effects arise in our upstream value chain, particularly during mining and industrial activities for the production of components containing lead.

Management of impacts, risks and opportunities

E2-1 Policies related to pollution

Elekta’s Environmental Policy addresses the prevention, control and mitigation of negative impacts related to pollution. In particular, the policy aims at ensuring responsible use of chemical substances and pollutants and limiting the use of restricted hazardous substances in products¹⁾. The policy addresses environmental compliance and integration of eco-design principles, ensuring that all products meet applicable environmental regulations, while progressively incorporating environmental considerations into the design and development process to improve sustainability performance over time. The Policy is implemented through the Environmental Management System, which addresses incident prevention and the management of emergency situations. Further details about the Environmental Policy are provided in policy matrix on [page 54](#).

E2-2 Actions and resources related to pollution

The use of SVHC at Elekta is tracked through environmental assessments during product design and development processes to monitor effectiveness and ensure compliance.

In 2025/26, the main actions implemented to manage the use of SVHC across our product portfolio were:

- We have developed and aligned new instructions for environmental requirements in supplier selection and management.
- In January 2026, we enhanced our Product Lifecycle Management tool with a specific material compliance module to improve accurate and effective control over the usage of restricted substances including SVHC already from the product design. The tool enables us to analyze and track amount of SVHC in products to comply with product environmental compliance regulations and directives.

¹⁾ Elekta’s Environmental Policy doesn’t address substituting and phasing out of SVHC.

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Metrics and targets

E2-3 Targets related to pollution

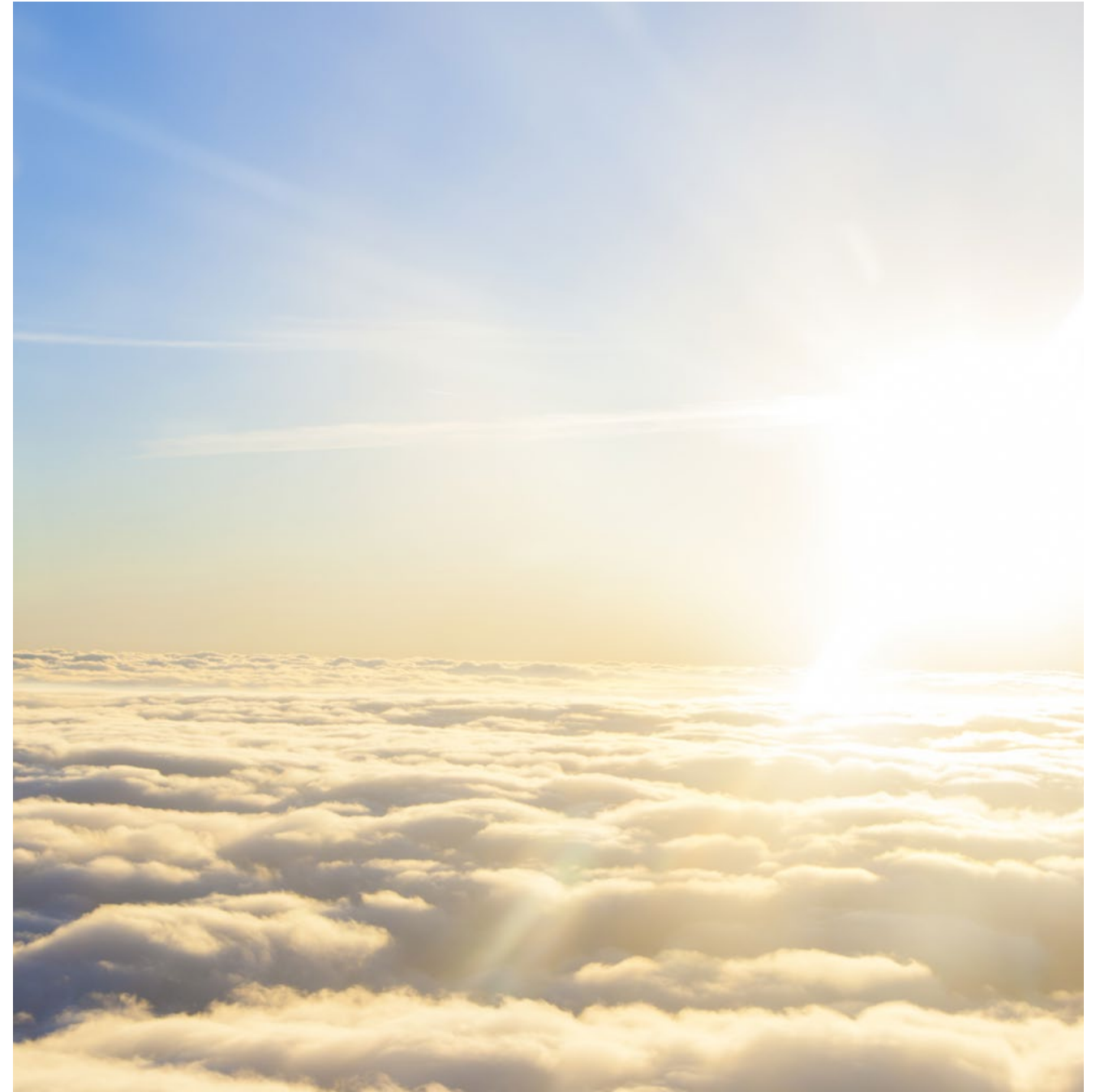
Elekta has not set measurable and time-bound targets to reduce the usage of substances of very high concern. Elekta's products require the use of SVHC and particularly lead, to ensure patients' safety; Elekta remains fully committed to ensure compliance with hazardous substances requirements in purchased items.

E2-5 Substances of concern and substances of very high concern

Main hazard classes	2025/26			
	Procured	Leaving as part of products	Leaving as emissions	Leaving as part of services
Carcinogenicity (tonnes)	365	365	-	-

Accounting policies

The total quantity of lead procured is calculated by multiplying the lead content per product by the number of orders placed during the fiscal year, under the assumption that the entire amount procured is converted into finished products leaving the facilities. The SVHC assessment is based on the most sold product in each business line and that the same SVHC amounts apply to the remaining products within that same business line.



E5 Resource use and circular economy

SBM-3 Impacts, risks and opportunities
Resource use and circular economy related impacts

ESRS Topics	IRO type	Potential/ Actual	Upstream	Own operations	Downstream	Time horizons
E5 Circular economy & resource use	⊖	○	Resource use in sourcing			●●●
■ Environment						
⊕ Positive impact	○ Potential	●● Short term				
⊖ Negative impact	○ Actual	●● Medium term				
* Opportunity		●● Long term				
① Risk						

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Resource use in sourcing

To manufacture its medical devices, Elekta primarily purchases pre-assembled components rather than sourcing raw materials directly. Consequently, the most significant environmental impacts occur in the upstream phases of the value chain – specifically during the extraction of raw materials, processing, and transportation. These impacts are largely concentrated in the second and third tiers of the supply chain.

Management of impacts, risks and opportunities
E5-1 Policies related to resource use and circular economy

Through its Global Environmental Policy, Elekta is committed to responsible sourcing and resource management. This includes exploring circularity, by investigating possibilities to extend the lifespan of products and materials by refurbishing products, reusing components, and recycling materials to minimize wasted resources, and to incorporate environmental considerations into the design and development process of our products. Further details are provided in policy matrix on [page 54](#).

E5-2 Actions and resources related to resource use and circular economy

In 2025/26, we took the following actions to mitigate the impact associated with resource use across our product portfolio:

- In October 2025, we updated and released eco design procedures, aligned to the Standard on Environmentally Conscious Design for medical electrical equipment¹⁾.
- We have developed an Environmentally Conscious Design training for R&D staff across all sites and business lines.

Metrics and targets

E5-3 Targets and metrics related to resource use and circular economy

Elekta aims to embed environmental aspects in procurement process and enhance the robustness of eco-design activities. Elekta is still in the process of developing its circularity strategy and has yet to establish measure-oriented and time-bound targets for resource use or the circular economy.

¹⁾ IEC 60601-1-9 standard.

EU Taxonomy

The EU Taxonomy Regulation is a classification system for sustainable economic activities, with the purpose of facilitating investors' assessments of companies' performance in relation to climate and the environment, with the aim of redirecting capital flows to sustainable businesses. The analysis of economic activities is done in relation to the European Union's six environmental objectives:

1. Climate change mitigation
2. Climate change adaptation
3. Sustainable use and protection of water and marine resources
4. Transition to a circular economy
5. Pollution prevention and control
6. Protection and restoration of biodiversity and ecosystems

Activities covered by the Taxonomy are called taxonomy-eligible activities. For these activities, the delegated acts complementing the Taxonomy define performance criteria for the environmental objectives, as well as minimum safeguards for the protection of human rights and labor law. An activity is considered taxonomy-aligned if it contributes substantially to one or several of the objectives, without causing significant harm to the other objectives, and meets the defined minimum safeguards.

Application of EU Taxonomy

For 2025/26, Elekta reports in accordance with the EU Taxonomy Regulation and the applicable Delegated Acts. Taxonomy eligible activities have been identified based on the definitions and technical screening criteria set out in the Environmental Delegated Act.

In line with regulatory guidance, Elekta first assessed the eligibility of its activities and subsequently evaluated their significance across the key performance indicators (turnover, CapEx and OpEx). Activities representing less than 10 percent of a given KPI are considered non-material and are therefore excluded from further assessment and disclosure.

Materiality threshold

Following the identification of taxonomy-eligible activities, Elekta assessed their combined share across each KPI. Where this share of eligible activities remains below the 10 percent threshold, the activities are deemed non-material and are not subject to additional further assessment or detailed disclosure.

Based on this approach, CapEx and OpEx are considered non-material under the EU Taxonomy, as the associated eligible activities do not exceed the threshold.

Taxonomy eligibility

Elekta has assessed the taxonomy eligibility of its turnover by mapping its revenue-generating activities to the economic activities defined in the EU Taxonomy Environmental Delegated Act. This assessment focuses on the Group's core business activities within the manufacturing and lifecycle management of medical technology solutions, including linear accelerators, treatment planning systems and oncology software. The eligible activities are mapped to the corresponding financial data in the consolidated financial statements. Revenue associated with eligible activities is identified based on product- and solution-level sales data.

The evaluation identified that a portion of Elekta's turnover is associated with taxonomy-eligible activities under environmental objective four, Transition to a circular economy. In particular, the

Group's revenues related to the manufacturing of medical devices have been classified under Manufacturing of electrical equipment (CE 1.2), reflecting Elekta's production of radiation therapy systems and associated components.

In addition, turnover generated from service-related offerings has been assessed and mapped to lifecycle extension activities, including Repair, refurbishment and remanufacturing (CE 5.1) and Sale of spare parts (CE 5.2). These activities relate to Elekta's maintenance services, system upgrades, replacement components and support of installed equipment, which contribute to extending product lifetimes and promoting resource efficiency.

The assessment of eligibility is based on a detailed analysis of revenue streams at a product and service level, supported by internal knowledge of the Group's operations and alignment with the activity descriptions set out in the EU Taxonomy. This ensures that only revenues directly attributable to the identified activities are included in the taxonomy-eligible turnover.

Taxonomy alignment

In accordance with the simplification measures introduced by Commission Delegated Regulation (EU) 2026/73, Elekta has not reported taxonomy alignment for the current reporting period.

Capital expenditure (CapEx) and operating expenditure (OpEx) related to taxonomy-eligible activities are below the materiality threshold and are therefore not disclosed. Alignment for turnover is not reported due to limited availability of verifiable data required to demonstrate compliance with the "do no significant harm" criteria and minimum safeguards requirements.

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EU Taxonomy tables

Financial year	2025/26	Proportion of Taxonomy-eligible activities %	Taxonomy-aligned activities MSEK	Proportion of Taxonomy-aligned activities %	Breakdown by environmental objectives of Taxonomy-aligned activities						Proportion of enabling activities %	Proportion of transitional activities %	Not assessed (non-material) %	Taxonomy-aligned activities previous year (2024/25) MSEK	Proportion of Taxonomy-aligned activities previous year (2024/25) %
					Climate Change Mitigation %	Climate Change Adaptation %	Water %	Circular Economy %	Pollution %	Biodiversity %					
Turnover ¹⁾	16,718	83	0	0	0	0	0	0	0	0	0	0	0	0	0
CapEx ¹⁾	1,165	7	0	0	0	0	0	0	0	0	0	0	0	0	0
OpEx ¹⁾	757	1	0	0	0	0	0	0	0	0	0	0	0	0	0

¹⁾ The EU Taxonomy definitions of turnover, CapEx and OpEx are not fully aligned with the corresponding measures in Elekta's consolidated financial statements. As a result, certain adjustments have been made to Elekta's financial measures for EU Taxonomy reporting purposes. For reference to financial statement see [pages 84 and 86](#).

Reported KPI	Turnover													
Financial year	2025/26													
Economic Activities	Code	Taxonomy-eligible KPI (Proportion of Taxonomy-eligible Turnover) %	Taxonomy-aligned KPI (monetary value of Turnover) MSEK	Taxonomy-aligned KPI (Proportion of Taxonomy-aligned Turnover) %	Environmental objective of Taxonomy-aligned activities						Enabling activity E	Transitional activity T	Proportion of Taxonomy-aligned in Taxonomy-eligible %	
					Climate Change Mitigation %	Climate Change Adaptation %	Water %	Circular Economy %	Pollution %	Biodiversity %				
Manufacture of electrical and electronic equipment	CE 1.2	39%	0	0	0	0	0	0	0	0	0	0	0	0
Repair, refurbishment and remanufacturing	CE 5.1	23%	0	0	0	0	0	0	0	0	0	0	0	0
Sale of spare parts	CE 5.2	21%	0	0	0	0	0	0	0	0	0	0	0	0
Sum of alignment per objective		83%	0	0	0	0	0	0	0	0	0	0	0	0
Total KPI Turnover		83%	0											

Accounting policies Turnover
 The taxonomy eligible turnover for relevant activities has been calculated using revenue allocation to products and services. Total turnover is assessed according to the same principles as net sales presented in Elekta's financial reporting for the 2025/26 financial year on [page 84](#).
 Assumption made in KPI for turnover is that revenue can be proportionally allocated based on consolidated material costs vs labor costs on all Elekta's service contracts. The average margin for all service contracts have then been applied to both material cost and labor cost. This methodology maps Elekta's activities of sale of spare parts and services to a single taxonomy activity, and hence double counting in the KPI's are avoided.

Accounting policies CapEx/OpEx
 CapEx is defined as additions to property, plant and equipment, intangible assets, and right-of-use assets during the financial year, measured before depreciation, amortization, and impairments. Elekta's taxonomy eligible CapEx refers to premises and vehicles capitalized in the balance sheet.
 OpEx is defined as direct, non-capitalised costs related to research and development, building renovation measures, short-term leases, maintenance and repair, and other expenditures associated with the day-to-day servicing of property, plant and equipment. Elekta's taxonomy eligible OpEx refers to costs related to premises and vehicles expensed in the income statement.

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S Social



S1 Own workforce

SBM-3 Impacts, risks and opportunities
Own workforce related impacts and risks

ESRS Topics	IRO type	Potential/ Actual	Upstream	Own operations	Downstream	Time horizons
S1 Own workforce	+	○		Working conditions		●●●
	+	○		Equal treatment and opportunities		●●●
	Ⓜ	○		Health and safety at work		●●●

■ Social

- ⊕ Positive impact ○ Potential ● Short term
- ⊖ Negative impact ● Actual ●● Medium term
- Ⓜ Opportunity ●●● Long term
- Ⓜ Risk

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Working conditions

Elekta actively ensures control over all its employees' working conditions, including working time, adequate wages, collective bargaining, social dialogue and work-life balance.

Equal treatment and opportunities for all

Elekta ensures equal treatment for all employees by promoting gender equality, equal pay, diversity, and inclusion. It supports career growth through training and safeguards a respectful workplace with measures against violence and harassment.

Health and safety at work

Elekta recognizes potential risks in workplace safety and proactively works to identify and mitigate them to protect employee well-being. These efforts are supported by internal policies and compliance with local labor laws, ensuring a safe and legally sound working environment.

Management of impacts, risks and opportunities

S1-1 Policies related to Own workforce

Elekta has a comprehensive People and Human Rights Policy that outlines how the company manages material impacts, risks and opportunities related to its own workforce¹⁾. The policy is grounded in internationally recognized standards, including the Universal Declaration of Human Rights, the International Covenants on Civil and Political, Economic, Social and Cultural Rights, the ILO Declaration on Fundamental Principles and Rights at Work, the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises and the UN Global Compact, which Elekta has been a signatory to since 2017.

Through this policy, Elekta commits to respecting and supporting all human rights relevant to its employees as well as all people affected by Elekta's business.

¹⁾ Employees who may be at particular risk of vulnerability are proactively considered and included within the general steps applied to all employees.

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A strong emphasis is placed on creating a safe workplace and on ensuring non-discriminatory practices across age, gender identity, disability, ethnicity, sexual orientation, religion and other protected characteristics. The policy also reinforces fair employment practices, including equal pay for equal work, competitive and transparent compensation, and performance-based rewards. Elekta respects the freedom of employees to form and join unions and to engage in collective bargaining. The company maintains zero tolerance for child labor, forced labor and human trafficking, a standard that also extends to suppliers. Elekta is committed to creating and maintaining a safe working environment at all Elekta sites and preventing all workplace accidents and injuries. All Elekta manufacturing sites have developed their own health and safety policies adapted to their operations.

The Human Resources function is responsible for maintaining the policy, providing training and overseeing its implementation across the organization. A Whistleblowing Procedure and Reporting Violations Policy are in place to enable employees to report suspected breaches confidentially and without fear of retaliation. Leaders across the organization are accountable for ensuring that the policy is followed within their teams and for acting as role models in promoting responsible and inclusive conduct.



Complementing this, the Code of Conduct mandates respect for human rights and ethical behavior across all interactions, applying to employees and partners globally. Read more about the Code of Conduct on [page 78](#). Together, these policies create a safe, respectful, and inclusive workplace where diverse perspectives are valued and ethical conduct is non-negotiable.

S1-2 Processes for engaging with own workers and workers' representatives about impacts

At Elekta, employee engagement is a central part of how we identify, understand, and address actual and potential impacts on our workforce¹⁾. We encourage open dialogue across the organization and offer multiple channels through which employees can express their views, raise concerns, and influence decisions. These engagement processes are designed to be accessible, confidential where required, and responsive to different needs and contexts.

A key element of our approach is the continuous insight we gather from our quarterly engagement surveys. These surveys, which consistently achieve high response rates, provide leadership with timely and reliable feedback from all employees globally. Survey results help us evaluate the effectiveness of mitigation measures, monitor wellbeing, diversity and inclusion, identify areas for improvement, and shape the development of policies and initiatives. Data is handled in accordance with GDPR requirements, ensuring employee confidentiality.

In addition to surveys, Elekta hosts several global online engagement events each year, including "Town Halls". These sessions are led by members of the Executive Management team and create opportunities for employees to hear about business development, ask questions directly to leadership, and raise issues that are important to them. The objective is to strengthen transparency, foster connection across the organization, and create a space for open dialogue.

Employee Resource Groups (ERGs) are employee-led communities that bring people together around shared interests, experiences, or perspectives. They create space for open dialogue, peer support, and the exchange of ideas that strengthen connection and engagement across the organization. Shaped by local context, ERGs evolve organically to reflect what matters most to

their members. In doing so, they help surface diverse viewpoints and contribute to a more inclusive, connected workplace.

Engagement with workers' councils is also an integral part of how Elekta interacts with its workforce. Workers' representatives facilitate structured communication between employees and management, with engagement taking place through regular meetings whose frequency varies by country. Engagement with workers' councils is coordinated by the Human Resources function, who ensures that local level dialogue and employee representation meaningfully inform broader organizational decisions.

Together, these processes create a comprehensive and responsive approach to workforce engagement.

S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns

Elekta has a structured and multi-layered approach to addressing and remedying any material negative impacts on our workforce. Employees who experience discrimination, harassment, or other adverse impacts are actively encouraged to seek support, and leadership is required to report any cases they observe or are made aware of.

We provide several formal grievance and reporting channels to ensure employees can raise concerns safely and confidentially. Reports can be submitted directly to the Human Resources function or via our externally managed whistleblowing system Elekta Integrity Line. This system guarantees anonymity, confidentiality, and protection against retaliation. The Legal team monitors and tracks reported issues, while the Human Resources function engages when needed to address cases through appropriate, case-by-case procedures in line with local legislation. For further details on the whistleblowing process refer to G1-1 on [page 79](#).

Beyond formal reporting, we also use proactive feedback tools such as engagement surveys, which allow employees to share concerns and suggestions on a quarterly basis. The surveys are used to gather employee sentiment and feedback on workplace culture, including trust in leadership and awareness of reporting channels. This enables us to identify and address potential risks early. Additionally, employees can always approach their local Human Resources directly for personal support and guidance.

The Human Resources team works with external occupational health providers and utilizes these services on occasions where

¹⁾ Employees who may be at particular risk of vulnerability are proactively considered and included within the general steps applied to all employees.

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independent and professional advice is sought in relation to employees' health and well-being matters. Our manufacturing sites have local Occupational Health Systems that have been developed to comply with local legal requirements. All procedures cover both employees and contractors working on behalf of Elekta. Local OHS committees, or on-site working groups, identify hazards, assess risks and investigate workplace incidents. Workplace accidents are followed up by collecting data from production sites involving manual manufacturing work.

Through these combined mechanisms – formal grievance procedures, anonymous whistleblowing, ongoing employee feedback, OHS management systems and direct support – we ensure that negative impacts are addressed promptly, fairly, and in a way that prevents recurrence, while protecting the rights and well-being of our employees.

S1-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

During the year, progress on actions linked to our social agenda was limited, as the organization adopted a new operating model and underwent significant realignment. Our primary focus was to

stabilize the company and ensure that the restructuring puts us on the right strategic course. As a result, resources and attention were directed toward securing operational continuity and establishing the foundations needed to effectively pursue our longer-term social commitments going forward. During restructuring activities, including workforce reductions, Elekta has provided support during the notice period to support employee wellbeing and transition. This has included access to self-development resources such as LinkedIn Learning, as well as access to confidential support services through ISOS, offering both managers and employees the opportunity to speak with trained professionals. These initiatives were introduced to ensure that affected employees received both practical and psychological support.

A new CFO was appointed following the departure of the previous CFO, based on a merit-based assessment of qualifications and role requirements. The appointment also resulted in increased female representation within executive management, which is considered a positive step towards a more diverse leadership composition over time.

Visible female leadership helps break persistent gender gaps, strengthens the pipeline for future female executives, and signals a clear organizational commitment to equity and inclusion for all of Elekta's workforce. It also provides diverse perspectives in stra-

tegic and financial decision making, which research consistently links to improved governance and stronger business outcomes.

The local OHS committees who are comprised of representatives from local management teams, health and safety specialists and employees have met on a quarterly basis to follow up on all reported workplace accidents, making sure proper mitigating procedures are put in place when deemed necessary.

S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

The process of setting targets for our own workforce includes involving stakeholders such as safety representatives in defining goals, following up on progress, and identifying areas for improvement. Feedback from our employee surveys also plays a key role in shaping these objectives. All targets are annually set and tracked and monitored through our HRIS system. The targets applies to all employees within the company's own workforce.

Description of targets

The target for voluntary attrition rate is designed to maintain a stable and satisfied workforce while still allowing for fresh expertise into the organization.

Target	Base year	Target year	Target	Progress (2025/26)	IRO connected to target
Voluntary attrition rate ¹⁾	Annual target	2025/26	8%	6.3%	Equal treatment and opportunities for all, Working conditions
Employee Net Promoter Score (eNPS) ²⁾	Annual target	2025/26	eNPS score above 30	6 ³⁾	Equal treatment and opportunities for all, Working conditions (health and safety at work)
% of Women in Leadership position ⁴⁾	Annual target	2025/26	27%	30.9%	Equal treatment and opportunities for all
% of Women in the Total Organization	Annual target	2025/26	32%	29.3%	Equal treatment and opportunities for all
Gender pay gap	2025/26	2027/28	100%	98%	Equal treatment and opportunities for all
Workplace accidents (U.S., Sweden, UK, Netherlands, China, Poland)	Annual target	2025/26	0 incidents	4 incidents	Working conditions (health and safety at work)

¹⁾ Calculated as (Number of Voluntary Leavers during the period ÷ Average Headcount during the period) × 100.

²⁾ eNPS is derived by subtracting the percentage of detractors (employees unlikely to recommend the company) from the percentage of promoters (those highly likely to recommend it). The resulting score ranges from -100 to +100.

³⁾ During December–April, the employee survey cadence was temporarily paused due to an ongoing organizational reorganization. The progress refers to the result of the Q3 employee survey.

⁴⁾ Calculated as (number of female active leaders ÷ total number of active leaders) × 100.

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Employee Net Promoter Score (eNPS) is a core metric used to evaluate employee loyalty, satisfaction, and overall sentiment toward the organization. It reflects how likely employees are to recommend Elekta as a workplace, serving as a proxy for engagement and cultural health.

The percent of women in leadership positions target measures the representation of women in senior roles, supporting efforts to track and improve gender equity across leadership levels. This target supports our policy objectives of fostering inclusive leadership.

The percent of women in the total organization target tracks overall gender balance across the company, supporting efforts to strengthen female representation. This target supports our policy objectives of non-discrimination and fair employment practices.

A target has been set for our five largest sites (U.S., Sweden, United Kingdom, Netherlands and China) to systematically work to remove the gender pay gap by 2027/28. This target supports our policy objectives of fostering inclusive leadership, non-discrimination and fair employment practices.

The Workplace Accidents target monitors the number of reported incidents across key operational regions: U.S, Sweden, United Kingdom, the Netherlands, Poland and China. The target is set at zero accidents, reflecting the organization's commitment to maintaining a safe and compliant work environment. The target applies to all employees within the company's own workforce as well as workers in the value chain present at Elekta sites.

S1-6 | SBM-1 Characteristics of the undertaking's employees

Characteristics of Elekta's employees provide essential context for understanding our employment practices and workforce impacts.

Employee count by country ¹⁾	2025/26
U.S.	693
United Kingdom	652
China	687
Total	2,032

Employee count by type of employment and gender	2025/26				Total
	Male	Female	Other	Not disclosed	
Permanent employees	2,493	1,087	3	23	3,606
Temporary employees	202	94	0	5	301
Non-guaranteed hours employees	173	21	0	1	195
Total	2,868	1,202	3	29	4,102²⁾

Employee Turnover	2025/26
Employees who left the company during the reporting period	786
Employee Turnover %	19.2

Employee count by gender	2025/26
Male	2,868
Female	1,202
Other	3
Not disclosed	29
Total	4,102²⁾

¹⁾ Defined as per country with at least 50 employees and representing at least 10 percent of the total number of employees.

²⁾ For reference to the financial statement see average number of employees in [Note 40](#).

Accounting policies

Headcount is defined as all active employees at the end of Elekta's reporting period. Employees are defined as employees on an Elekta contract without an end date (indefinite contract) or on a fixed term contract, short- or long-term. Interns are included.

Permanent employees are employed under an Elekta contract. Non guaranteed hours employees work on an hourly basis. Temporary employees are engaged on fixed-term contracts, which may be short- or long-term.

Employee turnover is calculated as all employees that have left during the report period, both involuntary and voluntary, divided by the number of employees at the end of the reporting period.

S1-8 Collective bargaining coverage and social dialogue

All employees have the right to join a trade union and to bargain collectively in accordance with local laws and applicable conventions. Everyone who works for Elekta has the right to fair terms, remuneration and working conditions according to local legislation and standards, including contractual working time, time to rest, overtime and holidays. Employees, whether they are covered by collective bargaining agreements or not, are competitively and fairly compensated for their work.

Employee coverage	Collective bargaining agreements	Social dialogue - Workplace representation
0-19%	Sweden, Germany, Poland	Sweden
20-39%		
40-59%		
60-79%		
80-100%	Netherlands, Finland, Spain, France, Italy	Netherlands, Finland, Spain, France, Germany, Poland, Italy

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Accounting policies

Collective bargaining coverage and workplace representation are calculated based on headcount from the company's HRIS system.

S1-9 Diversity metrics

As a global employer, Elekta acknowledges the importance of building a culture of diversity, equity, inclusion and belonging to attract and retain engaged employees with diverse perspectives to drive our business strategy forwards and achieve our targets. From a human rights perspective, it is central to allow each individual equal opportunities and to not tolerate any form of discrimination.

Gender distribution Executive Management

Gender	2025/26	
	Headcount	Percent
Men	10	63%
Women	6	37%
Total	16	100%

Accounting policies

The table illustrates the gender distribution within Elekta's Executive Management at the fiscal year end, providing insight into gender balance and diversity within the organization's highest decision-making bodies. The metric was established by counting all individuals in Elekta's Executive Management, by gender.

Distribution of employees by age

Age	2025/26	
	Headcount	Percent
<30	299	7%
30-50	2,691	66%
>50	1,089	26%
Age not disclosed	23	1%
Total	4,102¹⁾	100%

¹⁾ For reference to the financial statement see average number of employees in [Note 40](#).

Accounting policies

The age groups are calculated as head count of employees at the end of the reporting period. The category Age not disclosed includes 23 employees who have chosen not to disclose their age.

S1-10 Adequate wages

Elekta ensures adequate wages by setting internal pay ranges based on external market benchmark data as referenced in ESRS framework, so that all employees receive fair and market aligned remuneration. With respect to adequate wages, we provide employees with pay that is above the living wage in the given country.

Accounting policies

Local Human Resources functions collect wage data using a standardized template. The lowest internal wage per country or sub-national level is identified and compared against an appropriate ESRS-aligned benchmark to assess whether wages meet adequacy thresholds. All amounts are retrieved in local currencies and converted to SEK to ensure consistency across countries.

S1-14 Health and safety metrics

Elekta works to ensure the physical and psychological health and safety of our employees. Tracking the number of work-related accidents helps us identify safety risks, understand why incidents occur, and implement preventive measures that protect employees.

All work-related injuries are reported including minor accidents like paper cuts. None of the reported accidents have resulted in any working days lost.

Health and safety metrics	2025/26
Percentage of employees covered by health and safety management system	100%
Number of work-related accidents	18
Rate of recordable work-related accidents	0.05
Number of fatalities as a result of work-related injuries/ill health	0

Accounting policies

Since actual working hours data is not available, total working hours are estimated by multiplying the statutory annual working hours by the total headcount for the year, after deducting public holidays and average annual leave. This method does not account for part-time work, over-time, or other absences than annual leave.

S1-16 Remuneration metrics (pay gap and total compensation) Remuneration ratio

Elekta reports on the remuneration ratio metric to provide transparency around its compensation practices and to ensure its remuneration remains competitive, aligned with market standards, and supportive of long-term value creation. This metric compares the annual total remuneration ratio of the highest paid individual to the median annual total remuneration for all employees (excluding the highest paid individual).

Remuneration metric	2025/26
Annual total remuneration ratio	24.4

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Accounting policies

The ratio of CEO remuneration to median employee pay has been determined using the following formula: CEO's annual total remuneration¹⁾ divided by the median employee's annual total remuneration. The calculation of the median annual total compensation for all employees excludes the CEO position.

The annual total remuneration to the President and CEO is described in [Note 7](#).

The annual total remuneration for employees includes base pay, target bonus amount, and fixed annual bonus when relevant, normalized to 100 percent full-time equivalent (FTE) and converted to SEK for consistency across countries.

Pay equity

As part of Elekta's ongoing work towards eliminating pay inequalities, the company conducts an annual pay gap and gender parity analysis across all markets.

Remuneration metric	2025/26
Gender pay gap (%)	1,17

Accounting policies

Gender pay gap is calculated as the difference between average gross hourly earnings for all men and the average gross hourly earnings for all females, in relation to the men's average gross hourly earnings. Hourly rates are calculated by dividing annualized pay by 2,080 working hours, representing one full-time year. A positive percentage indicates higher remuneration for men, while a negative percentage indicates higher remuneration for women. Pay is defined as annual base salary, target bonus amount, and fixed annual bonus when relevant, annualized to reflect a full-time equivalent (FTE). All amounts are converted to SEK to ensure consistency across countries.

¹⁾ Jakob Just-Bomholt assumed the position of President and CEO September 1, 2025. The CEO's remuneration has been annualised by prorating the actual compensation earned from September to year-end to reflect a full 12-month period, based on the average monthly remuneration during the period served.

S1-17 Incidents, complaints and severe human rights impacts

Elekta has implemented Elekta Integrity Line which allows employees and third parties to report concerns anonymously. For more information about our grievance mechanism see [page 79](#).

Incidents and complaints	2025/26
Number of incidents of discrimination (incl harassment)	1
Number of complaints filed through channels for people in own workforce to raise concerns	33
Number of complaints filed to National Contact Points for OECD Multinational Enterprises	0
Number of severe human rights incidents	0
Fines, penalties, and compensation for damages as a result of incidents and complaints (SEK)	0

During the reporting period, the company received no reports of severe human rights violations through its whistleblowing mechanism, and no cases were assessed as severe, resulting in no associated fines, penalties, or compensation.

Accounting policies

Each reported case is subject to an investigation to assess whether the incident constitutes a breach of People and Human Rights Policy. Outcomes of all investigations are recorded in SpeakUp tool, this includes fines, penalties, and compensation for damages as a result of the incidents.

S2 Workers in the value chain

SBM-3 Impacts, risks and opportunities
Workers in the value chain related impacts

ESRS Topics	IRO type	Potential/ Actual	Upstream	Own operations	Downstream	Time horizons
S2 Workers in the value chain	+	○	Working conditions in sourcing			●●●
<ul style="list-style-type: none"> Social <ul style="list-style-type: none"> + Positive impact - Negative impact * Opportunity ① Risk ○ Potential ● Actual ●● Short term ●●● Medium term ●●● Long term 						

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Working conditions in sourcing
 Elekta can inadvertently contribute to a supply chain that does not prioritize the well-being and rights of its workers by not setting standards that its suppliers must meet. Suppliers may neglect health and safety, workers can face unreasonable hours and inadequate compensation, and workers may be unable to advocate for their rights and improve their conditions.

Management of impacts, risks and opportunities
MDR-P Policies related to value chain workers
 Elekta is committed to upholding and promoting the human rights of people impacted by its operations globally. The Group Policy on Human Rights guides its engagement with suppliers, partners, public authorities, and other stakeholders to maintain strong human rights standards throughout its value chain. The policy is described in more detail under S1-1 Policies related to own workforce on [pages 66–67](#).
 Elekta’s Supplier Code of Conduct sets out the ethical, social, and environmental standards that all suppliers and sub suppliers must follow. It requires compliance with applicable laws as well as Elekta’s own, often higher, expectations. The Code is based on international frameworks – including the International Bill of Human Rights, ILO Core Labor Principles, UN Guiding Principles

on Business and Human Rights, OECD Guidelines for Multinational Enterprises, and the UN Global Compact – and mandates responsible practices related to human rights, labor conditions, environmental protection, and anti corruption.
 Suppliers must maintain appropriate management systems to ensure adherence, prevent violations such as forced labor or unsafe working conditions, and operate with integrity across the value chain. Compliance with the Code is a contractual requirement, and Elekta may monitor supplier performance and require corrective actions when needed.
 Elekta’s commitments are further detailed in various Group steering documents, including policies on anti corruption, environmental responsibility, and its Speak Up and integrity-line framework. See more information in policy matrix on [page 54](#).

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MDR-A Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action

During the reporting year, the internship role supporting Procurement on sustainability matters was formalized and expanded into a full-time Sustainability Coordinator position, strengthening the function's capacity to advance our social and environmental due diligence responsibilities. By formalizing the role and integrating it into the permanent organization, we increased our ability to drive progress on responsible sourcing, strengthen governance, and improve the quality and consistency of sustainability data and follow-up within Procurement.

MDR-T Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Target	Base year	Target year	Target	Progress (2025/26)	IRO connected to target
All suppliers of products with tungsten-used smelters are validated by the Responsible Minerals Initiative ¹⁾	Annual target	2025/26	100%	100%	Working conditions in sourcing

An annual review is conducted to ensure that all Elekta's suppliers using tungsten smelters²⁾ are screened against the Responsible Minerals Initiative (RMI) and remain in compliance with Elekta's Supplier Code of Conduct. The annual review cycle is defined to systematically collect all of Elekta's suppliers' data, verify smelter information against the RMI's conformant smelter lists, and identify potential risks of non-compliance. The target was set to strengthen responsible sourcing practices, enhance transparency, and support continuous improvement across the supply chain.

¹⁾ Stakeholders have not been involved in setting target.

²⁾ The proportion of Elekta's supplier base that uses tungsten smelters is less than 0.1 percent.

S4 Consumers and end-users

SBM-3 Impacts, risks and opportunities
Consumers and end-users related impacts and opportunities

ESRS Topics	IRO type	Potential/ Actual	Upstream	Own operations	Downstream	Time horizons
S4 Consumers and end users	+	*			Access to elevated radiotherapy treatments for all customers ¹⁾	
	+				Empowering customers with trainings and best practice that suit their clinical needs ¹⁾	
	+				Minimize collateral effects through precision radiotherapy ¹⁾	

■ Social

- Positive impact
- Negative impact
- Opportunity
- Risk
- Potential
- Actual
- Short term
- Medium term
- Long term

¹⁾ Entity specific.

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Access to elevated radiotherapy treatments for all customers

Elekta provides radiotherapy solutions in over 130 countries, expanding access to cancer care across mature and under-served markets.

Our solutions are built to enhance treatment effectiveness and clinical efficiency. Our customers can elevate patient care through the use of advanced treatment techniques and take advantage of simplified workflows and AI-enabled software to deliver quality care while addressing clinical workforce shortages.

Empowering customers with training and best practice that suit their clinical needs

Elekta shares product knowledge and best practices to help clinicians adopt radiotherapy solutions effectively. This support streamlines workflows and enhances treatment quality, improving patient care pathways. By providing training and resources, Elekta strengthens clinical skills and builds capacity, enabling healthcare systems to deliver advanced cancer care more efficiently.

Minimize collateral effects through precision radiotherapy

Elekta's high-precision technologies help focus radiation on tumors while sparing surrounding healthy tissue and organs, supporting better patient outcomes and reducing unintended side effects.

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Entity specific – Improve global access and elevated radiotherapy care

Elekta continues to be the leader in adaptive radiotherapy (ART) which elevates radiotherapy care by shifting treatment from static, one-time plans to dynamic, patient-specific plans. Clinicians can now use Elekta solutions to adjust each treatment to match every patient's anatomy on the day of treatment delivery, and account for tumor shrinkage, organ motion, and other daily changes. This improves tumor targeting accuracy, allows for tighter margins, and better protects healthy tissue.

Clinically, this precision enables hypofractionation by increasing treatment dose escalation, allowing for fewer treatment sessions, and lower toxicity. In particular in anatomically complex cancers such as pancreas, head and neck) and/or with known daily changes and movements such as prostate, breast and lung. Advances in automation and AI have made adaptive workflows faster and scalable, moving ART from specialized centers toward the possibility to be applied in routine clinical practice. Together, these shifts transform radiotherapy into a more precise, faster and safer form of personalized cancer care.

Management of impacts, risks and opportunities

MDR-P Policies related to consumers and end users

Elekta has no specific policies in place. Elekta continues to be focused on providing access to elevated radiotherapy care, on advancing clinical efficacy and quality and on patient safety, and on customer training to ensure effective and safe radiotherapy delivery.

MDR-A Taking action on material impacts consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those action

Elekta advances adaptive, high-precision radiotherapy solutions that allow clinicians to adapt treatment to patient anatomy at each session, improving precision and protecting healthy tissue.

We have continued to advance solutions that enable adaptive treatment, reducing patient burden and improving access to care. During 2025/26, Elekta achieved CE and FDA approvals, including clearance of Evo in the U.S. and China, expanding patient access to advanced care.

MDR-T Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Target	Base year	Target year	Target	Progress (2025/26)	IRO connected to target
Total number of installed units with effective hypofractionation, i.e. access to hypofractionation ¹⁾	2025/26	2027/28	221 units	19 units	Empowering customers with improved radiotherapy solutions Minimize collateral effects through precision radiotherapy Access to elevated radiotherapy treatments for all customers

Elekta has established targets related to providing customers with elevated adaptive radiotherapy solutions which are linked to Long Term Incentives (LTI). By linking our LTI to the advancing of the adoption of elevated solutions, Elekta reinforces our responsibility of providing access to elevated radiotherapy treatments for all customers. Read more about the LTI programs on [page 104](#).

¹⁾ Stakeholders have not been involved in setting target.

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G Governance



G1 Business conduct

SBM-3 Impacts, risks and opportunities
Business conduct related risks

ESRS Topics	IRO type	Potential/ Actual	Upstream	Own operations	Downstream	Time horizons
G1 Business conduct	①	○		Non-compliance with Elekta's code of conduct		●●●
	①	○			Corruption and bribery	●●●
	①	○	Supplier due diligence and contract governance			●●●

● Governance

- ⊕ Positive impact ○ Potential ●● Short term
- ⊖ Negative impact ● Actual ●● Medium term
- * Opportunity ●●● Long term
- ① Risk

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Non-compliance with Elekta's code of conduct

Failure to comply with Elekta's Code of Conduct can expose the company to significant risks across legal, financial, operational, and reputational dimensions. Non-adherence may lead to violations of anti-corruption, labor, and environmental regulations, resulting in potential fines, sanctions, or litigation. Beyond legal consequences, breaches can severely damage stakeholder trust, erode brand reputation, and disrupt business operations, including supply chain reliability and product delivery. Such incidents can also undermine Elekta's corporate culture, reducing employee engagement and weakening the ethical founda-

tion that supports long-term sustainable operations. These risks highlight the importance of strict compliance, continuous monitoring, and timely remediation to safeguard both the company's integrity and its ability to operate responsibly.

Corruption and bribery

There is an inherent risk of exposure to corrupt practices, when engaging in sales through intermediaries in markets where corruption is prevalent. Elekta has implemented a comprehensive due diligence framework and provides training for intermediaries to ensure adherence to ethical standards and regulatory requirements, however, it needs to be

recognized that the company's ability to exercise direct control over the conduct of these third parties remains limited. This creates a residual risk that improper actions by intermediaries could occur despite preventive measures.

Supplier due diligence and contract governance

Failure to maintain robust supplier screening processes, enforce ESG and human rights clauses, conduct ongoing monitoring, and ensure timely payment practices may expose Elekta to risks including legal non-compliance, labor or environmental violations, supply chain disruptions, and reputational damage.

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Governance

The role of the Board

The Board of Directors holds ultimate responsibility for implementing an effective compliance program, with a strong commitment to ethics and transparency enforced from the top down. For more information on the expertise of Elekta's governance bodies related to business conduct, see information in section GOV-1 under General disclosures, [page 47](#).

Management of impacts, risks and opportunities

Corporate culture

Elekta is committed to conducting business with integrity and fairness to advance our mission of expanding global access to cancer care. We foster a workplace culture that is open, respectful, and grounded in ethical behavior. All employees receive training in Elekta's expectations for lawful and responsible business conduct and have access to a variety of resources to support them in their daily work.

Our culture of integrity is rooted in Elekta's Code of Conduct and our comprehensive Compliance Policy. These policies define the company's expectations in critical areas such as anti-corruption, competition laws, data privacy, global sanctions and export controls, and conflicts of interest. Elekta's leaders reinforce this culture through consistent communication and clear expectations, and our global workforce is empowered with multiple channels to raise concerns about potential misconduct or policy violations.

Elekta's commitment to ethical and lawful business practices is essential to our operations – because only through integrity can we deliver on our purpose of bringing hope for everyone dealing with cancer.

G1-1 Business conduct policies and governing documents

Elekta has established a comprehensive set of policies to identify, assess, manage, and remediate material impacts, risks, and opportunities related to business conduct. Elekta's Code of Conduct, the Corporate Compliance Policy and Supplier Code of conduct are cornerstone documents for building and maintaining the culture of compliance. Our policy framework is aligned with the United Nations Convention against Corruption and is supported by our Employee and Supplier Codes of Conduct, which define expectations for ethical behavior across our operations and supply chain. For scope and accountability please see policy matrix on [page 54](#).

Elekta's **Code of Conduct** is available in multiple languages and sets the ethical foundation for all employees and representatives, outlining expected behaviors in daily operations and interactions with colleagues, customers, and partners. It applies globally and includes practical guidance. The Code of Conduct aims to promote a culture of integrity, transparency, and accountability, making it clear that compliance is non-negotiable. Managers are expected to lead by example, and violations may result in disciplinary action. The Code also evidences Elekta's commitment to sustainable development, human rights, and responsible business practices.

The Corporate Compliance Policy complements the Code of Conduct by providing detailed guidance on legal compliance, particularly in high-risk legal areas such as anti-bribery, competition law, and public procurement. It applies to all Elekta operations and employees, aiming to mitigate legal and reputational risks through defined procedures, training, and monitoring. The policy supports a top-down compliance culture, with oversight from the Board of Directors and operational oversight by the Chief Legal Officer and the Global Head of Compliance.

Where needed due to a higher identified risk or local laws or standards, the policy is supplemented by more detailed local guidelines and processes, which are made available to all Elekta employees.

The Supplier Code of Conduct reflects Elekta's commitment to responsible procurement practices that respect fundamental worker rights and environmental standards. Suppliers are required not only to comply with all relevant laws and regulations but also to meet the higher standards outlined in the Code. By doing so, Elekta ensures that its values and dedication to sustained excellence are upheld across its entire supply chain.

Anti-corruption and anti-bribery

G1-3 Prevention and detection of corruption and bribery

Elekta is committed to fostering a culture in which employees and external stakeholders feel safe to raise compliance-related concerns, including suspected incidents of corruption and bribery. To support this, Elekta has established a global whistleblower process and the Elekta Integrity Line, which enables anonymous reporting in multiple languages.

All reported cases are initially reviewed by the Compliance function and delegated to the appropriate teams for investigation. High-risk or serious matters are escalated to senior leadership, including the Chief Legal Officer, and are reported to the Audit Committee on a regular basis. Where appropriate, root-cause analyses are carried out to prevent recurrence and assess the effectiveness of existing controls.

Investigations of serious violations that may result in termination are reviewed by the Compliance Committee, comprising senior executives from the Human Resources, Legal and Compliance functions. Allegations involving executive management or the Compliance function are escalated in accordance with defined procedures and, where necessary, referred to the Board of Directors for investigation.

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At-risk functions

Given that a significant proportion of sales are conducted through public tenders and require frequent interactions with healthcare professionals and institutions, combined with the typically lengthy, complex and resource intensive nature of these sales processes, Elekta's commercial organization represents the area with the highest exposure to risks related to corruption and bribery.

Elekta's Procurement function also faces a moderate to high level of risk, although to a lesser extent. This is due to the nature of its responsibilities and its engagement with third party suppliers, particularly in the context of negotiating and entering into various service agreements.

G1-1 G1-3 Business conduct and anti-corruption training

Elekta employees participate in mandatory Code of Conduct training that includes targeted learning modules and videos covering key integrity topics, with particular emphasis on competition law, conflicts of interest and anti-corruption risks, including interactions with healthcare professionals, public tender processes and third-party relationships. New employees complete the Code of Conduct training as part of their onboarding program. In addition, Elekta employees must complete Code of Conduct training every three years and such training will be required in 2026.

To supplement the comprehensive Code of Conduct web-based training, Elekta provides periodic business conduct and anti-corruption training that is typically delivered in person or via Teams for employees based on the risks associated with their job function and for relevant business partners, such as distributors and agents. Such training is designed to be practical and engaging, using real life scenarios to support sound decision making in everyday situations.

To support ongoing awareness and accessibility, web-based resources and guidance materials are readily available to help employees identify, manage and report potential compliance risks. The Compliance team uses online publications, townhalls, email campaigns, and in-person meetings to share regular updates and focused messaging throughout the organization, guided by an annual communication plan to ensure consistent coverage of priority topics.

G1-1 Protection of Whistleblowers

Elekta maintains a strict zero tolerance approach to retaliation and does not accept any form of harassment, discrimination or punitive action against individuals who raise concerns in good faith. This commitment is central to creating a safe environment where potential misconduct can be reported without fear of adverse consequences. All whistleblowers are protected in accordance with Elekta's policies.

Human Resources and the Compliance function are responsible for monitoring and addressing any attempts to disadvantage individuals who raise concerns, cooperate in investigations or intend to do so. Concerns may be reported through several channels: directly to a manager, to Human Resources or Compliance, or via the Elekta Integrity Line, which is available by phone or web, supports anonymous reporting and operates in multiple languages.

Reports are handled in line with Elekta's Whistleblowing and Reporting Violations process and Corporate Compliance Policy and are reviewed by appropriate functions depending on their nature. Relevant stakeholders may be involved to ensure investigations are conducted with the necessary expertise. All reports are treated confidentially and on a strict need to know basis. Elekta also provides regular training and awareness activities to ensure employees understand the available reporting mechanisms and their importance.

G1-4 Confirmed incidents of corruption or bribery

Elekta did not experience any significant instances of non-compliance with anti-corruption or anti-bribery laws and regulations during the reporting period. No confirmed cases of corruption were identified, and there were no legal actions or proceedings initiated against Elekta for violations of such regulations throughout the year.

Accounting policies

At Group level, Elekta consolidates data on any incidents of corruption or bribery reported by all legal entities during the reporting period.

Management of relationship with suppliers

G1-2 Management of relationships with suppliers

Elekta considers its suppliers as partners and expects them to uphold high standards of sustainability, business ethics, human rights, and environmental responsibility. Supplier relationships are governed by the supplier code of conduct, setting clear expectations regarding ethical business practices, transparency and compliance with applicable laws and regulations. Elekta seeks to work with suppliers that share its commitment to integrity, responsible conduct and continuous improvement. These expectations are communicated through contractual requirements, supplier policies that require a sign-off and ongoing dialogue, forming the basis for collaboration and mutual accountability.

Elekta's supplier selection and evaluation processes consider multiple factors, including quality, reliability, sustainability performance and risk profile. By taking a risk-based approach to supplier management, Elekta aims to identify, mitigate and manage potential risks related to ethics, compliance, environmental impact and social responsibility. This approach supports resilience in the supply chain and helps ensure that suppliers contribute positively to Elekta's sustainability objectives.

G1-6 Payment practices

Elekta has no standard terms of payment for suppliers. Payment terms for suppliers may be subject to negotiation and thereby differ between contracts. The payment terms set out in each supplier contract shall be in accordance with applicable local law.

The average number of days for Elekta to pay an invoice from the date when contractual or statutory terms of payment start to be calculated is 39. At the end of the reporting period there are no legal proceedings outstanding in respect of late payments.

Accounting policies

Average invoice payment time includes all external invoices that have been paid during the reporting period, regardless of the payment terms. Invoices that are disputed or delayed due to factors outside Elekta's control are not included. Entities not connected to the group wide invoice system are excluded in this calculation due to information barriers.

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	BP-1 General basis for preparation of sustainability statements	47		
	BP-2 Disclosures in relation to specific circumstances	47		
	GOV-1 Role of the administrative, management and supervisory bodies	47-48		
	GOV-2 Information provided to and sustainability matters addressed by administrative, management and supervisory bodies	48		
	GOV-3 Integration of sustainability-related performance in incentive schemes	48		
	GOV-4 Statement on due diligence	48		
	GOV-5 Risk management and internal controls over sustainability reporting	48		
	SBM-1 Strategy, business model and value chain	49-50	Partly	Breakdown of revenue per segment omitted
	SBM-2 Interests and views of stakeholders	50		
	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	50-53	Partly	Information on anticipated financial effects omitted
	IRO-1 Description of process to identify and assess material impacts, risks and opportunities	53		
	IRO-2 Disclosure Requirements in ESRS covered by sustainability statements	53		
	MDR-P Minimum disclosure requirement	54		
	MDR-A Minimum disclosure requirement	54		
	MDR-M Minimum disclosure requirement	54		
	MDR-T Minimum disclosure requirement	54		
ESRS E1 – CLIMATE CHANGE				
	E1-1 Transition plan for climate change mitigation	56		Elektka has science-based targets but does currently not have a transition plan to net-zero in place and has no immediate plans to develop one
	E1-2 Policies related to climate change mitigation and adaptation	57		
	E1-3 Actions and resources in relation to climate change policies	57		
	E1-4 Targets related to climate change mitigation and adaptation	57		
	E1-5 Energy consumption and mix	58		
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ESRS E2 – POLLUTION				
	E2-1 Policies related to pollution	60		
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	E2-3 Targets related to pollution	61		
	E2-5 Substances of concern and substances of very high concern	61		
ESRS E5 – RESOURCE USE AND CIRCULAR ECONOMY				
	E5-1 Policies related to resource use and circular economy	62		
	E5-2 Actions and resources related to resource use and circular economy	62		
	E5-3 Targets related to resource use and circular economy	62		
	E5-4 Resource inflows	Not applicable		Transitional provision. Information on material resource inflows not disclosed as the phase-in provisions for value chain data is applied

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ESRS S1 – OWN WORKFORCE				
	S1-1 Policies related to own workforce	66–67		
	S1-2 Processes for engaging with own workers and workers' representatives about impacts	67		
	S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns	67–68		
	S1-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	68		
	S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	68		
	S1-6 Characteristics of the undertaking's employees	69		
	S1-7 Characteristics of non-employee workers in the undertaking's own workforce	Not applicable	Yes	
	S1-8 Collective bargaining coverage and social dialogue	69–70	Partly	Information on own employees in non-EEA countries omitted
	S1-9 Diversity metrics	70		
	S1-10 Adequate wages	70		
	S1-11 Social protection	Not applicable	Yes	
	S1-12 Persons with disabilities	Not applicable	Yes	
	S1-13 Training and skills development metrics	Not applicable	Yes	
	S1-14 Health and safety metrics	70	Partly	Information on cases of work-related ill-health and on number of days lost to injuries, accidents, fatalities and work-related ill health omitted Information on non-employees omitted
	S1-15 Work-life balance metrics	Not applicable	Yes	
	S1-16 Remuneration metrics (pay gap and total compensation)	70–71		
	S1-17 Incidents, complaints and severe human rights impacts	71		
ESRS S2 – WORKERS IN THE VALUE CHAIN				
	S2-1 Policies related to value chain workers	72	Yes	MDR-P disclosed
	S2-2 Processes for engaging with value chain workers about impacts	Not applicable	Yes	
	S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns	Not applicable	Yes	
	S2-4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	73	Yes	MDR-A disclosed
	S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	73	Yes	MDR-T disclosed
ESRS S4 – CONSUMERS AND END USERS				
	S4-1 Policies related to consumers and end users	75	Yes	MDR-P disclosed
	S4-2 Processes related to consumers and end users	Not applicable	Yes	
	S4-3 Remediate impacts related to consumers and end users	Not applicable	Yes	
	S4-4 Actions related to consumers and end users	75	Yes	MDR-A disclosed
	S4-5 Targets related to consumers and end users	75	Yes	MDR-T disclosed
ESRS G1 – BUSINESS CONDUCT				
	G1-1 Business conduct policies and corporate culture	78,79		
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ESRS E1-6	44	●	●	●		58-59
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ESRS E1-7	56				●	Not applicable
ESRS E1-9	66			●		Not material
ESRS E1-9	66 (a); 66 (c)		●			Not material
ESRS E1-9	67 (c)		●			Not material
ESRS E1-9	69			●		Not material
ESRS E2-4	28					Not material
ESRS E3-1	9	●				Not material
ESRS E3-1	13	●				Not material
ESRS E3-1	14	●				Not material
ESRS E3-4	28 (c)	●				Not material
ESRS E3-4	29	●				Not material
ESRS 2- IRO 1-E4	16 (a) i	●				Not material
ESRS 2- IRO 1-E4	16 (b)	●				Not material
ESRS 2- IRO 1-E4	16 (c)					Not material
ESRS E4-2	24 (b)	●				Not material
ESRS E4-2	24 (c)	●				Not material
ESRS E4-2	24 (d)	●				Not material

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