



ESG-report 2025

WILA

Welcome to WILA

**Innovation driven
by trustworthy
and dedicated
professionals**



About the report

In recent years, we've worked more purposefully with ESG at WILA, and now we're ready to share our knowledge and insights with the outside world. We continue to strengthen our ESG efforts — from data collection to policies that match our business and their implementation in everyday operations. Through this process of strengthening our strategic foundation, we've come to realize that much of our ESG work is already part of how we operate responsibly in an industry where high quality and safety are critical sales parameters.

This report is based on management's assessment of which topics and information are important for understanding WILA's work with sustainability and ESG, as well as our business's impact on society and customers. We want to show what we do and share our ESG data.

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- 6 Management review
- 8 Innovation driven by people for more than 25 years
- 10 WILAs key figures
- 12 Our products
- 15 Our ESG strategy and sustainability
- 16 Environment
- 22 Social
- 25 From challenge to community — WILA's work on wellbeing and development
- 30 Governance
- 33 Responsible business conduct and anti-corruption
- 34 Supplier management and collaboration
- 37 Our approach to ESG work and identifying risks and opportunities with an ESG focus
- 38 Risks and opportunities
- 44 Reporting methodology
- 45 Data sources

Silkeborg, August 24th 2026

Management review

In 2025, we focused on building a solid foundation for future growth, continuing WILA's development toward becoming a forward-looking industrial company. Our employees are a vital part of that foundation, which is why, in 2025, management worked purposefully to ensure organizational stability through leadership development, as well as wellbeing and engagement in day-to-day work. This is a critical prerequisite for continuing our development and succeeding with our strategic projects — closely linked to how we approach sustainability and ESG at WILA.

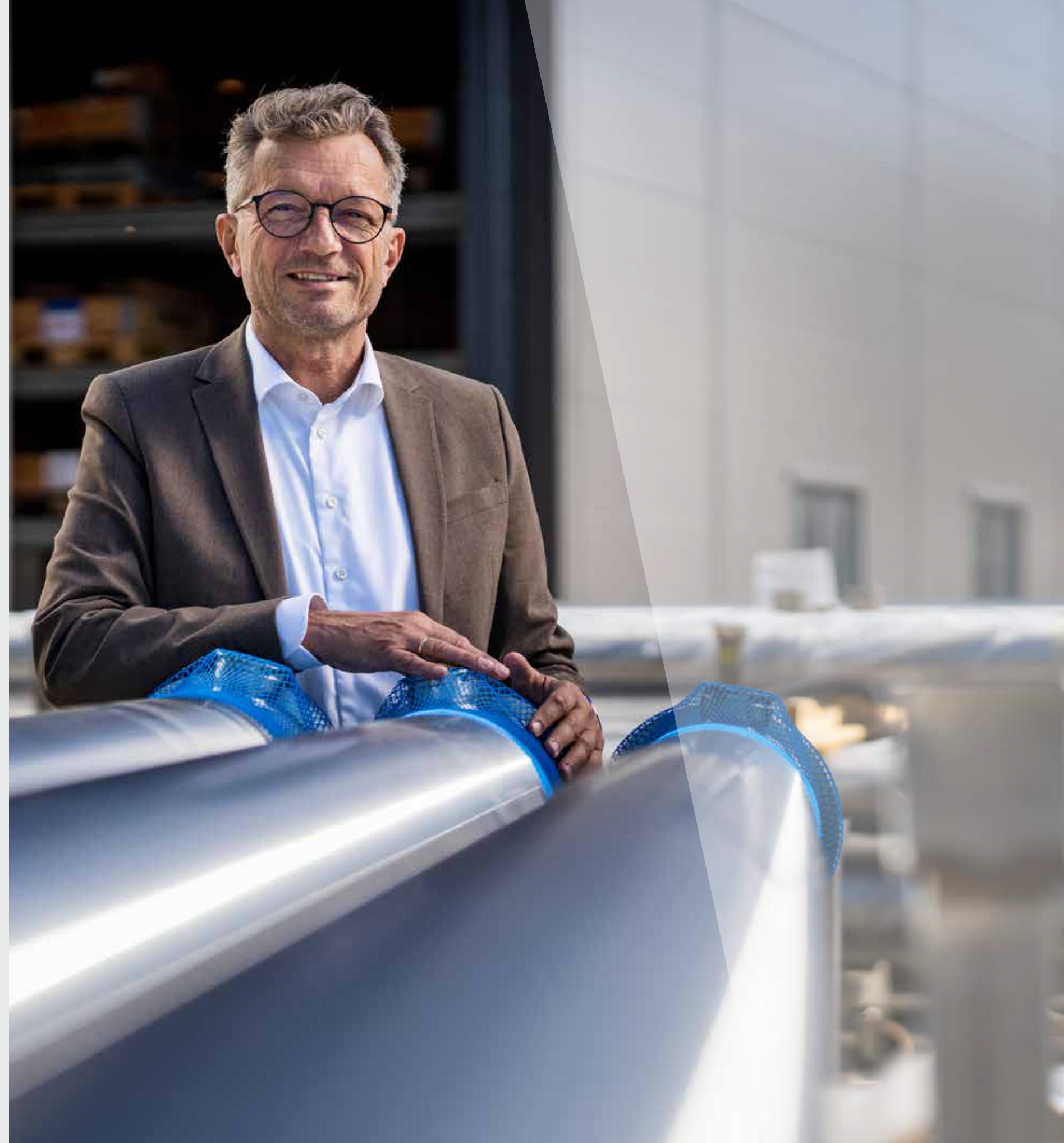
At WILA, sustainability is about more than data and environmental accounts. It's about taking responsibility for our employees, our customers, and our suppliers within the food, beverage, and pharma industries. We see ourselves as an active contributor to value creation through the development of efficient, durable, and resource-conscious solutions. As our customers and business partners increasingly demand more requirements and documentation, we strengthened our work with ESG data in 2025, along with our foundation for good corporate conduct, inspired by the ESG agenda. For us, ESG isn't just about external requirements — it's also a set of guiding principles that help us continuously improve. In the years ahead, we'll continue our targeted work on sustainability, inno-

vation, and quality to meet rising demands and expectations, and to deliver solutions that make a real, measurable difference for customers, employees, and society as a whole.

Our ambition is to create better products, better solutions, and an attractive workplace where responsibility and long-term thinking go hand in hand with our focus on high quality. This work is backed by our ownership group, who are deeply committed to both the company's development and employee wellbeing — contributing to a distinctive culture defined by trust, accountability, and long-term value creation.

In this ESG report, we share our insights into our sustainability and ESG work for the first time. This remains a space for learning and development for us, so rather than aiming for perfection, we've aimed for progress and a clear view of where we stand and where we can improve.

Stig Krogh Pedersen, CEO



Innovation driven by people for more than 25 years

At WILA, we develop and manufacture technical solutions for industries such as food, beverage, and pharma. We're known for technical solutions designed around specific, concrete customer needs. That means that while we draw on best practice, expertise, and high standards, our real strength lies in working closely with our customers and partners to ensure every project is solved innovatively and optimally.

That's how we've always done it — It's simply part of who we are. We've always been committed to delivering the most advantageous outcome for our customers, both financially and operationally.

We call it: Innovation — driven by people.
The strength emerges where the people we work with meet the people on our teams.

A strength we're proud of, and one that carries us forward into an exciting future together with our customers.



Mission

WILA contributes to better food production.

Vision

WILA's brand is present in every piece of process equipment used in food production.

Values

Innovation driven by trustworthy and dedicated people.

WILAs key figures

Founded in 1998 by Lars Lauridsen		3 workplace accidents in 2025
Headquarters in Silkeborg	67 employees 4 apprentices	409 years combined employee seniority
WILA has a Code of Conduct	CO2e emissions – Scope 1, 2, and 3 1,574.5 tonnes CO2e	In-house engineering and R&D department

Leading manufac- turer of tubular heat exchangers and membrane housings for the global market	Unique production equipment	10,000 m ² production facilities
	80% of procure- ment spend went on goods, materials, and warehousing in 2025	Four out of five of our largest suppliers are European companies
40% of total procurement volume comes from our three largest suppliers		0 convictions and fines

Our products

We've partnered with the food industry on robust, efficient solutions for everyday production for more than 25 years. Through close partnerships with some of the market's leading players, we've developed a range of components that are now part of our customers' production.

We're experts in pressure vessels, multi-tube heat exchangers, and complete units, and we develop solutions for some of the most advanced business

areas. We're able to do this because we have some of the industry's best facilities and can match customers' technical and quality-driven requirements for hygiene, quality, and production safety.

We have the capabilities, know-how, and quality assurance systems to develop and manufacture products in stainless steel, equipment, and systems — and we have the right people to handle the job from start to final delivery.



Membrane housing



ATD - Anti Telescopic Devices



Tubular heat exchangers



Tubular heat exchangers



Our ESG strategy and sustainability work in 2025

Our ESG strategy is embedded in our overall strategy and part of how we work. For us, ESG ensures that we can meet future customer and quality requirements, build a broader understanding within our risk management, and maintain a focus on securing a more solid foundation for growth across the board.

Our products are made from stainless steel. It's an energy-intensive material to produce, but its recyclability is high, and our products are designed for a long service life. We believe that's the right approach.

We know where we're strong and where we have room to develop. For example, we know we're still at an early stage when it comes to measuring CO2 emissions in our production. That reflects a clear prioritization: in recent years, we chose to focus our resources on our employees and on the business itself, following some difficult years marked by significant turnover in both management and staff. We've turned that around and are now in a new, stronger position for our future production.

During 2025, we placed particular emphasis on upskilling management's shared knowledge of ESG and sustainability, to build a common understanding, and we worked on ESG topics in management through an SME Green Competencies program. Going forward, the task will be to roll management's learning and focus out more broadly across the business and into day-to-day operations in a concrete way.

In 2025, we also placed special focus on employee wellbeing through a project funded by the Velliv Foundation. The focus here was improving our internal communication. We did this by introducing an app with relevant information for employees, accessible on everyone's phone. We also installed screens in central locations with relevant information, and we conducted an employee wellbeing survey. Employee wellbeing surveys aren't new at WILA, and the 2025 survey showed good progress compared to 2023. We have a good sense of this from our ongoing day-to-day dialogue. The Velliv project and the wellbeing survey both helped spread and reinforce understanding of management's decisions and overall job satisfaction among our employees, thereby supporting retention.

Across WILA in 2025, we also worked on improving our internal value chain and processes through the project "The Common Thread" ("Den Røde Tråd"). The project sparked a concrete initiative in production, where we mapped waste handling across the entire company site. We're already seeing a positive effect as we write this report in 2026, and we look forward to sharing more results from the project and its initiatives when we report on 2026 — the project continues into 2026.

On the foundational side, we also saw in 2025 that strengthening our policies would create value. That process began in 2025 and continues into 2026.

Environment

Environment — focus on materials

We manufacture products in stainless steel, and we know the raw material carries a high CO2 footprint. We're taking that seriously.

In 2025, we sharpened our focus on the choice of raw materials. This is closely linked to security of material supply, and we continue working to reduce waste and scrap in production, moving

toward a more circular perspective on both production and products.

We also completed an SME Green Competencies program, where we mapped our value chain. The mapping showed untapped potential when it comes to circularity — something we'll continue working on in 2026.



Actions

In 2026, we will:

- Analyse our upstream and downstream transport patterns to identify potential reductions.
- Continue to monitor the recycling rate of metal swarf.
- Identify circular economy opportunities in our production through participation in the SMV:Grøn 2.0 programme.

Climate accounting

We used the Klimakompasset (Climate Compass) tool to map our CO2 emissions and identify where our biggest climate footprint lies. Unsurprisingly, the largest footprint comes from our steel purchases and transport.

The climate account was prepared using Klimakompasset and follows the international GHG Protocol standard. It covers Scope 1, Scope 2, and Scope 3 in part. We have full visibility into Scope 1 and Scope 2, but only partial visibility into Scope 3, and we've chosen to scope the account using the cradle-to-gate principle. The account shows that our largest CO2 emissions occur upstream in Scope 3 — primarily due to the raw material stainless steel and transport.

Where possible, we've applied the average-data method (commonly referred to as the activity-based method), using measured activity data (e.g. kWh, litres, kg) converted into tCO2e. Where detailed tCO2e data isn't yet available, figures have instead been calculated by the spend-based method. We're working to improve the accuracy and scope of our climate accounts in the coming years, so they better reflect our overall impact.

We use both the process and the results of our climate accounting to identify concrete opportunities to improve our purchasing and production and reduce our CO2 emissions — and we're continuing to develop our climate accounting so we can present a climate transition plan.

Scope 1: Direct greenhouse gas emissions

Scope 1 covers emissions from our own operations. These emissions come from bottled gas used in production, heating oil, and owned and leased company vehicles.

Scope 2: Indirect greenhouse gas emissions from purchased electricity and district heating

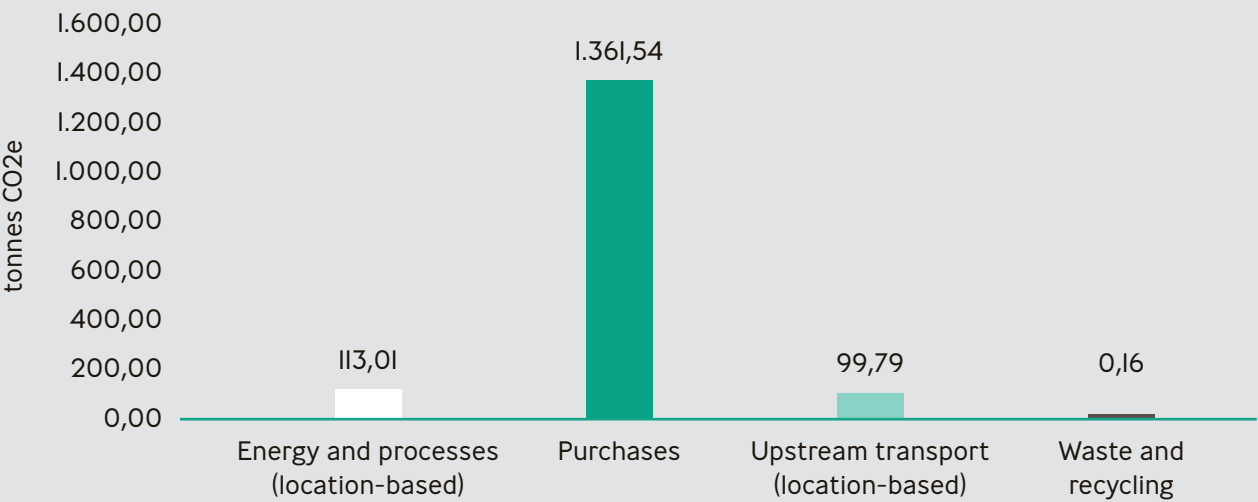
Scope 2 covers indirect emissions from our purchased energy — for us, this means electricity and district heating. Electricity consumption is calculated on a location-based basis.

Scope 3: Other indirect greenhouse gas emissions

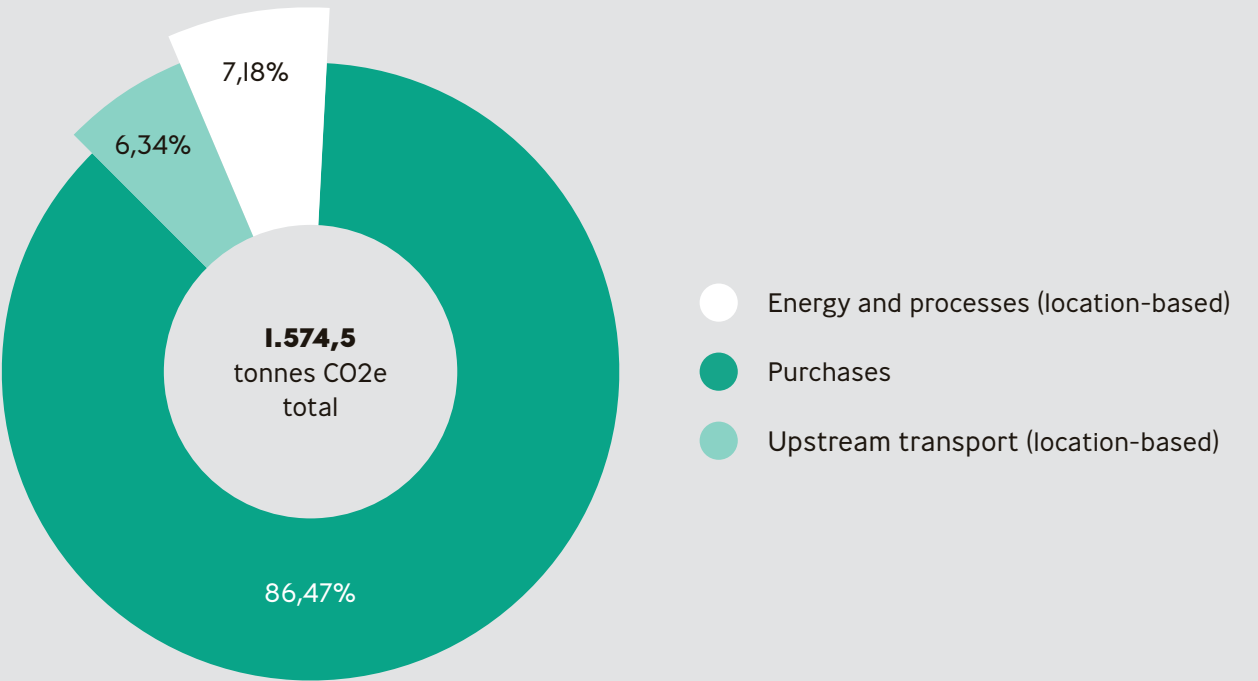
Scope 3 omfatter alle andre udledninger som relaterer sig til vores forretning og særligt udledninger fra aktiviteter hos vores leverandører.

Scope 3 covers all other emissions related to our business, particularly emissions from activities at our suppliers. Our products are always integrated into larger factory installations at our customers' and their customers' sites, and we don't have visibility into product use and disposal once they leave our premises. That's why we've applied a cradle-to-gate principle in our climate accounting. We have a clear expectation that the data collected covers the majority of our Scope 3 emissions.

CO2e emissions in tonnes (Scope 1+2+3) broken down by main categories



Percentage breakdown of CO2e emissions (Scope 1+2+3) by main category



Scope 1 and 2

Electricity	73,52 tCO2e
Heating oil	4,01 tCO2e
District heating	34,73 tCO2e

Scope 3

Production purchases	1.361,54 tCO2e
Upstream transport	99,79 tCO2e
Employee commuting	55,91 tCO2e

Fun fact: One-third of WILA's employees cycle or walk to work.



ESG Performance
Environmental data

Data is calculated using Klimakompasset.
Terminology and metric definitions follow the VSME standard.

Energy consumption - VSME B3 - Energy and greenhouse gas emissions		
	Unit	2025
Electricity	MWh	974.8
Fuels	MWh	51.21
District heating	MWh	595.00
Total energy consumption (Location-based)	MWh	1,621.02

Greenhouse gas emissions - VSME B3		
Scope 1 and 2 (location-based)	tCO2e	98.97
Scope 1 emissions	tCO2e	13.24
Scope 2 emissions (location-based)	tCO2e	85.73
Scope 3 emissions	tCO2e	1,475.64
Total CO2e-emissions (Scope 1, 2 and 3) (Location-based)	tCO2e	1,574.60

Water - VSME B6 - Water		
Total water withdrawal	m3	411

Waste - VSME B7 - Resource use, circular economy and waste management		
Total waste generated	tonnes	126.13
Hazardous waste (EWC code I2 01 09)	tonnes	5.33
Waste diverted to recycling and reuse	tonnes	108.5

Social

For WILA, ESG isn't just about processes and reporting — it's about people. Employee wellbeing is a core part of our DNA, and we measure it on an ongoing basis. In 2025, we carried out a comprehensive wellbeing project to further strengthen our working environment, engagement, and employee development. We see employee engagement, wellbeing, and development as essential to the company's long-term success, and with a stronger sense of community, greater psychological safety, and a shared focus on respect and collaboration, we're now better equipped to meet future challenges and opportunities — an effort that has also strengthened our foundation for attracting, developing, and retaining employees.

The company is characterized by visible leadership and a strong focus on creating the best possible conditions for growth, development, and engagement. In 2025, we marked a special milestone with the company's first 25th anniversary, underscoring the loyalty and strong sense of community that defines WILA's culture. That same year, several former employees chose to return to us, which makes us proud and further confirms that they see themselves as part of our business. WILA operates in an industry facing a shortage of specific skills, which is why we place high priority on our apprenticeship program — with particular focus on retaining apprentices once they've completed their training. We'll continue to prioritize this in 2026.

Actions

In 2026, we will:

- Continue our efforts to maintain a high level of employee wellbeing to support retention.
- Launch cultural training focused on collaboration across nationalities.
- Explore the possibility of taking on more apprentices.





From challenge to community — WILA's work on wellbeing and development

2025 was the year WILA turned major challenges into an opportunity for development. Following a period marked by organizational change and, in 2024, a structural collapse in one of our production halls with no injuries, the company faced an important task: rebuilding cohesion, strengthening wellbeing, and creating a sense of security for employees.

We chose to invest purposefully in our employees and leaders through the project "Wellbeing at WILA." The goal wasn't just to address the challenges the company had experienced, but to build a stronger foundation for the future. The focus was on psychological safety, stronger collaboration across the organization, and developing a leadership culture based on dialogue, respect, and recognition.

Through wellbeing surveys, culture analyses, workshops, and leadership development, the entire organization was involved in creating a workplace where everyone feels heard, valued, and part of the community. At

the same time, we focused on strengthening collaboration between departments and building a shared language around wellbeing and job satisfaction.

The effort has already laid a strong foundation for positive change. Employees and leaders have gained new tools for dialogue, feedback, and conflict resolution, and we're actively working to build a culture where respect, helpfulness, and shared responsibility are core values. Our goal is a workplace where it's natural to support one another, share knowledge, and reach out for help when needed.

Our wellbeing work continues into 2026: the 2025 wellbeing survey revealed a concrete need to strengthen shared cultural understanding among both Danish and international employees. That's why we're rolling out cross-organizational cultural training in 2026, aimed at ensuring good collaboration, building greater understanding across different backgrounds, and fostering more open dialogue throughout the organization.

25
JUBILÆUM



In 2025, we celebrated the fact that Anders Nielsen has worked at WILA for 25 years.



We strengthen our community and cohesion through social activities for employees and their families. In 2025, we went fishing, bowling, played golf, and held summer and Christmas parties. We believe that strong relationships strengthen our culture — an essential foundation for wellbeing, innovation, and long-term success.

ESG Performance

Sociale data

Terminology and metric definitions follow the VSME standard.

Employees - VSME B8 – Characteristics of employees		
	Unit	2025
Total number of employees (headcount, based on the ATP model)	Number	50
Female employees	Number	7
Male employees	Number	64
Apprentices	Number	4

Employee turnover - VSME B8		
Employee turnover rate	%	19

Health and safety - VSME B9 – Health and safety		
Number of recordable work-related accidents *	Number	5
Of which reported to EASY (Danish Working Environment Authority)	Number	3
Number of days lost to work-related injuries and work-related ill health	Number	13

Remuneration and collective bargaining - VSME B10 – Remuneration, collective bargaining and training		
Employees covered by collective bargaining agreements	%	89
Employees with trade union representation	%	61

Persons with disabilities - VSME Comprehensive Module, CI		
Employees employed on special terms **	Number	2

Human rights incidents		
Incidents of discrimination, including cases of harassment	Number	0

Training and skills development - VSME B10		
	Unit	2025
Employees who participated in training	Number	7
Total training hours completed	Number	276

Work-life balance - Aligned with ESRS SI-I5		
Employees entitled to family-related leave	%	100
Women who took family-related leave	%	0
Men who took family-related leave	%	8



* Work-related accidents in 2025 involved minor cuts or lacerations.

** Employees on special terms are not necessarily employees with disabilities. Other circumstances may also apply.

Governance

Good corporate conduct

For WILA, governance is about good corporate conduct. We want to build a solid, shared foundation that the rest of our ESG work can build on — in management, across the organization, and in how we work together day to day.

In 2025, we completed an SME Green Competencies program aimed at building management's shared knowledge of ESG and sustainability. The program gave management a common language and a shared understanding of what sustainability means for WILA and how ESG can serve as a shared framework. It provided an important foundation for embedding ESG as an integrated part of the company's development and decision-making.

At the same time, we focused on leadership development through a Velliv-funded project that strengthened our leaders' management skills — both as a leadership team and individually. For employees, this means leaders who are better equipped to listen, recognize, and act on what matters in daily work.

We also launched "The Common Thread" process to gain a clearer overview of our internal processes. The aim was to build understanding between departments and identify concrete areas for improvement on our own site. By examining internal connections — from one department to the next — we gained a clearer picture of where we already collaborate well and where collaboration and processes need strengthening. This has benefited employees through clearer workflows across departments.

We see ESG as a positive customer requirement. When customers ask for documentation and action in this area, it sharpens our own focus and pace, and confirms that the direction we've set with the SME Green Competencies program, the Velliv project, and "The Common Thread" is the right one for WILA going forward.

Together, these three 2025 initiatives — the SME Green Competencies program, the Velliv project, and "The Common Thread" — have given us a management team with shared knowledge and strengthened capabilities, and an organization with better insight into its own value chain. This makes us better equipped to act responsibly and cohesively across departments.



Actions

In 2026, we will:

- Publish our first ESG report.
- Maintain strong collaboration with our customers by providing requested data, completing sustainability ratings and questionnaires, and ensuring the implementation of our policies.
- Continue our focus on integrating ESG into our day-to-day operations.



Responsible business conduct and anti-corruption

Part of our supply chain is rooted in China, where we source steel components for our production. Working conditions, environmental practices, and standards of responsible business conduct differ from what we're used to in Denmark, but we approach the partnership with the same integrity we expect of ourselves.

The distance — both geographical and cultural — makes it harder to verify that our requirements are being met in practice. We are committed to preventing corruption among our suppliers. We do this by dialogue with the suppliers to gain insight into our value chain and by visiting selected suppliers once a year.

Specifically, we require our Chinese suppliers to sign our Supplier Code of Conduct, which commits them to responsible business conduct, safeguarding human rights, and avoiding child labor. Beyond putting the requirement in writing, we also engage in dialogue with them about how they meet these requirements in practice. Where there's cause for concern, we act on it — through tightened controls or, ultimately, ending the partnership.

We have zero tolerance for corruption, bribery, and child labor, and we expect the same from our suppliers. If we become aware of anything that violates this, we take it seriously and respond immediately.

We don't consider supplier governance in China an area we've fully mastered. It's an area where we'll continue tightening our requirements and attention as we gain deeper insight into conditions at our suppliers.

Supplier management and collaboration

Our focus in 2025 was mapping our strategic suppliers in relation to their ESG and CBAM status. The goal was to gain an overview and develop a plan to strengthen collaboration with all strategic suppliers — not just the largest or most obvious ones — laying the groundwork for development across our entire supplier base.

By the end of 2025, 17 of our strategic suppliers had signed our Supplier Code of Conduct. We also held a series of dialogues with suppliers outside the EU about their CO2 reporting and how they comply with the requirements in our Supplier Code of Conduct.

We know that some suppliers are working to improve their CO2 emissions data for their own products. We expect more suppliers to be able to provide transport data going forward. A few suppliers are also implementing concrete measures that could reduce emissions across our supply chain — but we don't yet have full visibility into the scale or impact of these initiatives.

Supplier management remains an area under development for us, and the supplier collaboration work that began in 2025 will continue into 2026. The focus going forward will be moving from stated intent to active dialogue. We'll use these dialogues to investigate specific conditions — working conditions, environmental practices, and business conduct at our suppliers — so we have concrete knowledge to act on, rather than a general sense that things are working.

Actions in 2026

- Audits of Chinese suppliers to ensure compliance with the Supplier Code of Conduct.
- Strengthening supply chain compliance with a focus on working conditions, environmental practices, and business conduct.





Our approach to ESG work and identifying risks and opportunities with an ESG focus

As part of preparing WILA's 2025 ESG report, we mapped our value chain and carried out a risk assessment. We chose to apply the double materiality assessment methodology to map our value chain and link it to strategic ESG topics. This gave us a structured process for identifying sustainability-related risks and opportunities for our business.

The analysis was conducted as a facilitated workshop with management and contributed to our assessment of which topics are relevant to our business. In the workshop, we mapped and assessed sustainability matters that may be relevant to us across the topics of environment (E), social matters (S), and governance and business practices (G).

We distinguished between WILA's positive and negative impact on our surroundings, and the sustainability-related opportunities and risks that could affect WILA's business. The result gave us an overview of which sustainability matters are most material from a strategic perspective and relevant to this report. These topics are covered in more detail in the following pages of this report.

Our key ESG goals for 2026–2027 are to document our ESG efforts — for example, through an ESG report and an EcoVadis rating — and to continue our shared direction and prioritization of ESG work at WILA.

Risks and opportunities

As part of our ESG work, it's important for us to continuously identify the most material risks and opportunities linked to our business and the value chain we're part of. We use this list as a working tool that we'll continue to build on as our ESG work matures.

The list below is organized by E, S, and G topics for readability and is not presented in order of priority.

E

Energy consumption

Risk

Our production and operations require energy. Rising energy prices, along with requirements to reduce energy use and CO2 emissions, could affect our costs and competitiveness if we don't adapt in time.

Opportunity

Lower, more efficient energy consumption reduces both our costs and our environmental footprint, while strengthening our position with customers and partners seeking more sustainable suppliers.

Actions

- We're mapping our energy consumption as a basis for future improvements.
- We continuously assess opportunities for more energy-efficient equipment and production processes.
- We're exploring the potential to reduce energy consumption in the solutions we deliver to customers.
- We're investigating the potential for solar panels on our own site.

Material use

Risk

We use both virgin and circular stainless steel. Prices and lead times for both fluctuate, which can create challenges for our planning and delivery times.

Opportunity

By using more circular steel, we reduce our dependence on new steel and our exposure to price fluctuations and supply issues.

Actions

- We closely monitor prices and lead times for virgin and circular steel.
- We identify where we can replace virgin steel with circular steel without compromising quality or delivery reliability.
- We talk to our suppliers about how much circular steel they can deliver, and when.
- We talk to our customers about the option of choosing products made from circular steel.

Transport and logistics

Risk

Transporting materials and components to us contributes to CO2 emissions and makes us dependent on external carriers and infrastructure we can't fully control.

Opportunity

By optimizing our logistics and working with suppliers, we can reduce both the environmental impact and the costs associated with transport.

Actions

- We continuously look for ways to optimize transport routes.
- We always explore the option of sourcing European materials.
- We plan our procurement so we can use sea and road freight rather than air freight.

Waste

Risk

We spend time sorting and disposing of waste without a systematic approach. This uses resources we could deploy elsewhere in production.

Opportunity

Better waste management, greater visibility into waste fractions, and improved sorting will reduce wasted resources, support a more circular economy, and lower our environmental impact.

Actions

- We continue measuring how much waste we generate by fraction.
- We identify specific areas in production where waste can be reduced.
- We review, adapt, and change workflows where doing so can save time and resources in waste management.

Products

Risk

Some of our products are physically demanding to manufacture. If we continue without changing this, we increase the risk of employee wear and injury over time.

Opportunity

By choosing products and production methods thoughtfully, we reduce physical strain on employees — and retain them longer.

Actions

- We map which products are most physically demanding to manufacture.
- We factor physical strain into decisions about which products and production methods we choose.
- We explore concrete measures — new production equipment, better tools, aids, or revised workflows that can ease the most demanding tasks.

Circularity

Risk

If we design products that are difficult to repair, disassemble, or recycle, we lock ourselves into a linear model where materials are discarded rather than kept in use.

Opportunity

By designing circularity into our products and production, we keep materials in circulation longer and reduce our dependence on new material.

Actions

- We assess where our products can be designed to be easier to repair, upgrade, or disassemble.
- We factor circularity in as a concrete parameter when developing new solutions.
- We investigate whether our products can be taken back for reuse or recycling at end of life.

S

Employees

Risk

Denmark faces a shortage of skilled workers for manufacturing companies. If employees aren't thriving and working conditions aren't good enough, we risk losing them to other companies in a labor market where it's already hard to find the right skills.

Opportunity

Good working conditions and thriving employees put us in a stronger position in the competition for talent.

Actions

- We monitor employee wellbeing and act when something's not working.
- We create safe, good working conditions that help retain employees despite a tight labor market.
- We actively seek to attract people who value a good working environment.

Apprentices

Risk

There's a shortage of trained smiths. If we don't train apprentices ourselves, we'll struggle to find the people we need.

Opportunity

By taking on and training apprentices ourselves, we secure employees with the right skills and reduce our dependence on a labor market where they're hard to find.

Actions

- We're creating more apprenticeship positions.
- We're building an environment that encourages apprentices to stay with the company once qualified.
- We actively work to attract the skills we're short on.



G

Management

Risk

Without a clear direction from management, growth and development risk becoming arbitrary and ungrounded, weakening the company over time.

Opportunity

If management leads the way and creates the right conditions for growth, the company achieves coherent development — benefiting employees, customers, and the bottom line.

Actions

- Management is building a foundation that can support future growth.
- Management sets a clear direction and prioritizes across the organization.
- Management follows up on whether decisions actually support growth — and adjusts when they don't.

Suppliers

Risk

We use subcontractors for parts of our production. If we don't know their working conditions, environmental practices, and business conduct, we risk issues we neither detect nor can be held accountable for.

Opportunity

Closer dialogue with our suppliers gives us visibility into the entire chain — and lets us document this to customers and partners.

Actions

- We map our supply chain and the conditions individual suppliers operate under.
- We engage in dialogue with our key suppliers about what we expect of them.
- We set concrete requirements in our contracts and Supplier Code of Conduct, and follow up on compliance.

Documentation requirements

Risk

Customers increasingly require documentation and responses through their rating systems. If we wait for these requirements to emerge, we're always behind and need more resources to catch up.

Opportunity

With our data and documentation in order, we can respond quickly and accurately — turning it into an advantage with customers who ask for it.

Actions

- We're consolidating our existing documentation in one place so it can be found and reused quickly.
- We continue to expand and consolidate our documentation for our own use and so it's ready when our customers ask for it.
- We proactively seek out new knowledge on requirements rather than waiting for customers to raise them.

ESG Performance

Governance data

Terminology and metric definitions follow the VSME standard.
Where VSME does not specify a metric, the corresponding GRI disclosure is applied.

Internal personnel policies - VSME B2 – Practices, policies and future initiatives (workforce and business conduct topics)		
	Unit	2025
Health and safety policy	Yes/No	Yes
Smoking policy	Yes/No	Yes
IT-policy	Yes/No	Yes
Anti-discrimination policy	Yes/No	In development
Fair competition policy	Yes/No	In development
Waste monitoring programme	Yes/No	Yes

Anti-corruption - VSME B2 (policy, business conduct topic) and BII – Convictions and fines for corruption and bribery		
Anti-corruption and anti-bribery policy	Yes/No	In development
Confirmed incidents of corruption or bribery	Number	0
Convictions for violations of anti-corruption legislation	Number	0

Whistleblowing - Aligned with GRI 2-26 (mechanisms for seeking advice and raising concerns); not a distinct VSME datapoint, reported here as part of B2's business conduct topic		
Whistleblower system in place	Yes/No	Yes
Cases reported through the whistleblower system	Number	0

Supplier management - VSME B2 (value chain workers / business conduct topics); aligned with Comprehensive Module C6–C7 (human rights policies and processes) for the value chain elements		
Import/export policy	Yes/No	In development
Supplier Code of Conduct in place	Yes/No	Yes
Supplier Code of Conduct issued to strategic suppliers	Number	17
Strategic suppliers that have signed the Supplier Code of Conduct	Number	17

Whistleblower scheme

WILA has established a whistleblower scheme in partnership with Poul Schmith/Kammeradvokaten, in compliance with the requirements of the Danish Whistleblower Act (Act No. 1436 of 29 June 2022). The scheme allows anonymous reporting without consequences for the person reporting. In 2025, we did not receive any reports through the scheme.

Note: In 2025, four policies were still in development (anti-discrimination, fair competition, anti-corruption/anti-bribery, and import/export). Although the anti-corruption policy had not yet been finalized, we continued to track and report incidents, convictions, and fines related to corruption throughout the year."

Reporting methodology

The 2025 ESG report covers WILA as an organization and is based on the voluntary SME standard (VSME). The report is based on WILA's production activities in Denmark.

Our climate accounting covers Scope 1, Scope 2, and Scope 3 in part. Scope 3 is calculated using the cradle-to-gate principle. 2025 has been set as the baseline year for our future reporting, meaning results in coming years will be measured against 2025 figures.

CO2 calculations were prepared using Klimakompas provided by The Danish Business Authority.

Limitations and data availability

ESG reporting is a new discipline at WILA, and we're in a start-up phase of working systematically with ESG and ESG reporting. With 2025 as our baseline year, we don't yet have historical data for comparison, so we're unable to show development over time in this report.

We're actively working to expand and refine our data foundation and have laid out a plan for collecting 2026 data with a view to greater precision, including a closer mapping of emission sources and the emission factors used. The report was prepared in collaboration with an external advisor, and all financial data has been verified by WILA's external auditors as part of the company's statutory annual report.

We see this reporting as a learning process and are working to improve our data foundation, ownership, and internal anchoring in step with WILA's selected ESG initiatives.



Data sources

Data sources for this report

- Energy consumption and emissions: Operational data, electricity bills, and data from Mind Energy A/S
- Material consumption: Production systems, procurement data, and data from subcontractors
- Waste: Waste statistics from our external waste operator
- Water consumption: Operational data and data from water utilities
- HR and social key figures: HR systems, employee records, and work environment reports
- Financial data: Accounting system and management review from the 2025 annual report
- Policies and certifications: Management manual, staff handbook

Emission factors (CO2 calculations)

- Electricity: Emission factors from Mind Energy, based on the Danish electricity and heating mix
- District heating: Emission factors from Silkeborg Forsyning, based on the Danish District Heating Association's industry standard
- Metals and raw materials (Scope 3): Supplier data and accounting system
- Transport: Estimates based on distance travelled (km)
- Waste: HCS Transport & Spedition – HJ Hansen Recycling Group

Thank you for reading

We hope this report has given you good insight into our ESG work.

With this first public ESG report, we've built a more solid foundation for our future focus on sustainable, responsible operations.

We recognize that our work with sustainability and ESG involves complex challenges we can't solve alone, and we believe the best changes and solutions come from working together with our customers, suppliers, and employees.

Best regards,
WILA

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WILA

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