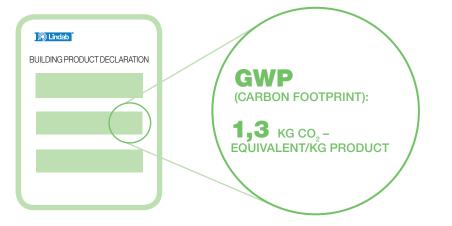




Sustainability Report 2011 Extracted from Lindab's Annual Report 2011



BUILDING PRODUCT DECLARATION FOR CIRKULAR DUCT SYSTEMS



Work is under way to establish Building Product Declarations for Lindab products in accordance with the recommendations of The Ecocycle Council. The Building Product Declaration shows GWP per kg of finished product.

GWP=Global Warming Potential or greenhouse effect.

Lindab's work with social responsibility (SR) has positive outcomes for the business and its employees as well as for the environment and society. Lindab sees its sustainability efforts as a value-creating cycle, in which the initiatives that favour the external environment and stakeholders also benefit the company.

Lindab Life

The work to create sustainable development has always been part of Lindab's values and social responsibility forms the basis for Lindab's entire operations. The current priorities for this work are based on a dialogue with the company's stakeholders. Guidelines regarding Lindab's responsibility for daily conduct within the field are combined under the concept Lindab Life.

The Lindab Life concept summarises how Lindab should act on a daily basis, and how the company should behave towards its customers, suppliers and other partners. Lindab Life also governs its behaviour towards employees and the communities in which the company is present. Furthermore, it covers every significant environmental issue from a process and product perspective. Lindab Life consists of four areas – Business, Environment, Employees and Society, which also act as a framework for reporting the company's sustainability work.

Lindab's Code of Ethics and core values govern Lindab's organisation and its operations. Together with the UN's Global Compact, the sustainability reporting in accordance with GRI and ISO 26000 comprise the necessary cornerstones and the basis for a strong brand.

Lindab's Code of Ethics is implemented in several languages throughout the Group and is monitored continuously. The code is based on the UN Convention on Human Rights and describes the principles regarding how every employee should behave in their relations with other employees, shareholders, business partners and other stakeholders. The Code is also used to ensure that the company's suppliers operate in a way that is consistent with the Code.

The CEO and senior management are responsible for Lindab's work regarding SR, which is implemented by Group Staff Legal. The work is executed by a group of employees representing the Legal, Finance, Purchasing, HR and Communication functions.

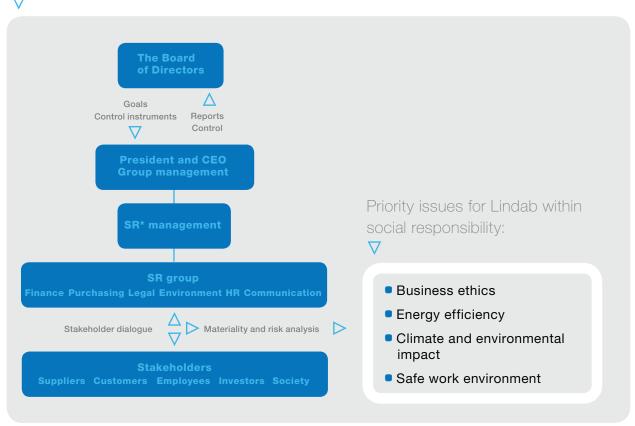
The data presented refers to the calendar year for 2011 and, unless otherwise specified, includes all Lindab Group operating subsidiaries that were included from the start of the year. Companies that were divested or ceased operations reported data for the time that they were active. The previous sustainability report was published in April 2011.



LINDAB'S SOCIAL RESPONSIBILITY AND LINDAB LIFE ARE BASED ON THE FOLLOWING GUIDELINES AND CONTROL INSTRUMENTS:

- ISO 26000 guidelines for social responsibility.
- Global Compact Guidelines on human rights, environment etc.
- Global Reporting Initiative, GRI Sustainability reporting guidelines. Lindab reports under GRI level C.
- Greenhouse Gas Protocol guidelines for calculating greenhouse gas emissions.
- Lindab Code of Ethics comprehensive internal policy document dictating approaches towards the outside world in matters relating to social responsibility within each relevant area, based upon for example the UN's Declaration on Human Rights.

Lindab's work with social responsibility



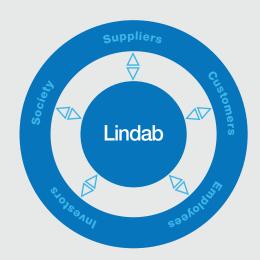
*) SR=Social Responsibility.

WHISTLEBLOWER

It is vitally important that all employees respond and act when deviations occur from the principles of Lindab Life. A key point in Lindab's Code of Ethics therefore describes the "whistleblower" function, i.e. the opportunity for all employees to anonymously to report abuses that are contrary to Lindab Life. Notifications have been received in 2011 resulting in investigations and disciplinary action where necessary.

STAKEHOLDER DIALOGUE

Lindab's stakeholders primarily consist of customers, suppliers, investors, employees and society. During the year, dialogues have been held with representatives for these groups aimed at discussing the issues deemed most important for the company. Based upon the exchanges in these stakeholder dialogues, a materiality analysis has been completed in which Lindab's priorities have been decided. Issues that emerged as most important relate to, for example, ethical matters such as anticorruption and free competition, environmental aspects such as the effect of steel on the environment, energy-efficient products, as well as the Group's energy consumption and climate impact.



Simplifying construction for customers is fundamental to Lindab's development of new energy-efficient products and services. In most products, steel and sheet metal are the common denominator, which are materials offering many advantages from an environmental and sustainability perspective.



Lindab's business is based on energy-efficient products and services that simplify construction. Together with sound business ethics, this contributes to healthy and long-term relationships with the company's customers and to social responsibility. Lindab's social responsibility work includes encouraging its suppliers and other business partners to strengthen their own endeavours regarding these issues. All major suppliers must adopt Lindab's Code of Ethics and thereby commit to meeting the associated requirements. Local suppliers are chosen whenever possible.

Energy efficient products

Steel and sheet metal are the dominant materials in Lindab's products. Apart from emissions during the production process, steel has a relatively small environmental impact. Steel's most important properties that help to conserve natural resources are its light weight, high strength and good recyclability. The high strength of steel and constant development allow for lighter buildings that use less material. Since steel is a very strong material, a smaller amount of steel is required to perform the same function as concrete or wood. This also contributes to fewer shipments when steel is used for construction. Lindab cooperates with the steel mills to produce more durable materials, with respect to both the environment and quality. One example is a newly developed rust protection, which achieves a better effect with half the amount of zinc (which is a limited resource). In 2012, for certain product groups, Lindab will begin using sheet steel with coating systems that are completely free of chrome and that only contain half the quantity of solvents.

Steel possesses a long service life compared with other building materials. Steel does not require pesticides or other chemicals to protect against pests, mould or rot since steel is an inorganic material that does not absorb liquids. For that reason, buildings incorporating a steel frame do not provide a breeding ground for mould or other allergens. Steel gives off no emissions that can give rise to hypersensitivity or allergies. Virtually all steel can be recycled and steel is today one of the most recycled materials in the world.

In 2011, Lindab launched Think Less, a new communication concept to educate about steel from a sustainability perspective. The goal is to get the audience to "think" and

better understand how the use of steel and Lindab's solutions for simplified construction help reduce the environmental impact, but also, for instance, how their company can benefit from more effective planning and faster installation.

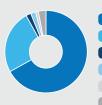
Product development and quality

Lindab's strives to contribute to simplifying construction in all phases of the construction process: in the design phase, of the product itself, its installation and delivery. This forms the basis for the company's product development. The goal is to continue to develop sustainable and energy-efficient products. Product launches in 2011 have included new demand controlled and energy-saving indoor climate, energy efficient ventilation solutions for the Swedish "million programme" plus software that helps to minimise the risk of energy losses in new buildings.

Since people spend a large proportion of their time indoors, it is important that the indoor environment is healthy and that the components used in the building present no health risks. Lindab works actively to identify and replace anything that can be considered to be

DISTRIBUTION OF REVENUE BY STAKEHOLDER

Lindab's revenue in 2011 amounted to SEK 6,878 m (6,527), comprising the sale of the company's products and services. Most of this allocated among the company's stakeholders.



Suppliers, 67% (65)

Employees, salaries inc. social sec. contributions and pensions, 25% (26)
 Investors, profit for the year, 2% (1)
 Society, tax, 2% (1)
 Banks etc., interest income and expenses, 1% (3)
 Other¹, 3% (4)

 Other consists of items that cannot be attributed to individual stakeholders. This item mainly comprises depreciation, the write-down of goodwill, exchange rate differences and capital gains on the sale of assets.



a hazard to the environment or to health. Material research and development projects are also conducted together with suppliers, notably into surface treatment, corrosion problems, strength as well as health and environmental aspects.

Resources are also being dedicated to the development of products in order to optimise the manufacturing process, and to reduce costs and the environmental impact. Lindab tests and documents the products that are developed to ensure quality and functionality. Quality management systems are applied throughout the business and Lindab's larger production units all have quality systems certified under ISO 9001.

The products are supplied with the documentation requested by the various markets such as user manuals, certificates and environmental product declarations.

The high quality and functionality of Lindab's products ensure that the risk of adverse effects on health and safety are low. No breaches have been identified during the year in the Group's provision of products or in the health and safety impacts of the products.

Reduced Carbon Footprint of Lindab products

In cooperation with the international analysis and engineering company, WSP, Lindab has developed life cycle analyses for a large portion of its products. The analyses, which include the climate impact in terms of greenhouse gas emissions (Carbon Footprint), are included in the building product declarations. The calculations are made from "cradle to gate", i.e. from raw material extraction through to the product leaving Lindab's factories. The results of the analyses have shown that the content of steel in Lindab products means a lower Carbon Footprint than for products containing other materials. Read more on pages 44–45.

Business ethics

Good business ethics are pursued throughout Lindab's business. Unfortunately, in the construction industry and in the various geographical markets where Lindab operates, certain operators behave in a manner that is not acceptable. Lindab has long had a competition policy that is continuously reviewed and updated. Conduct that breaches competition rules is unacceptable. Company employees are informed and trained about the content of Lindab's policy in order to avoid violation of these rules.

Lindab has zero tolerance towards corruption and the anti-corruption policy is designed to ensure that conduct that might be considered as corruption does not take place in the company. Our view regarding zero tolerance is being increasingly recognised by the market and is a key selling point.

During the year, disciplinary action has been taken against employees for acting in breach of ethical principles.

SMART ENERGY EFFICIENCY THROUGH THE MILLION PROGRAMME

In order to meet the EU requirements for energy efficient buildings, it is increasingly important to build tight and ventilate right. A large number of the approximately one million apartments that were built in Sweden between 1965–1975 as part of the so-called million programme are in desperate need of renovation and improved energy efficiency. Energy efficient ventilation is part of this. Lindab's patent-pending renovation system, InCapsa, is a smart ventilation system that consists of Lindab's duct system and a discrete cover in white painted steel. It is the result of customer-focused innovation that makes it easier for both property owners and ventilation installers, while contributing to a more energy-efficient housing stock. The same occupational group performs all the work and everything is completed in a single occasion, meaning that the tenant avoids having to move out while the work is carried out.



Lindab's modern manufacture of steel products has a relatively small environmental impact. Furthermore, several projects focusing on energy efficiency and reduced volumes of scrap are being conducted within the Group.

Environment

Lindab's continuous environmental work is governed by the environmental policy and agreed environmental objectives.

The direct responsibility for environmental issues within Lindab lies with the local companies, each of which has one person responsible for local environmental work. The Group has a central environmental function with responsibility for the development, coordination and monitoring of the environmental work. A Group-wide environmental council – with representatives from the various business areas – monitors the business units, puts together action plans and exchanges positive examples.

Energy and climate objectives

Lindab has set three long-term objectives aimed at reducing the Group's impact on the environment and climate. The objectives are based on the EU's objectives for 2020 and mean that taking 2008 values as a starting point:

- energy consumption will decrease by 20 percent
- 20 percent of energy will come from renewable sources
- greenhouse gas emissions will decrease by 20 percent.

The long-term objectives are complemented by shorter, more locally based objectives and activities. In particular, this means better processes and reduced energy consumption. Energy consumption has decreased in 2011, but the fuel mix means that greenhouse gas emissions have increased slightly. Work is in progress to review the fuel mix, initially with regard to the Group's largest units.

Environmental management system

Most of Lindab's major production units are certified according to ISO 14001, with more to be certified in future. Non-certified companies are primarily sales companies.

Localisation

Lindab's production units are generally situated within areas designated for industrial activities, where operations have no direct impact on biodiversity.

Permits

The permits that are required for Lindab's operations normally relate to ordinary business permits for the industry. In some locations, these permits relate to the size of the factory site and the handling of oils. Reports are submitted to regulatory bodies in each country. No violations of permit conditions or local environmental laws have occurred in 2011 or previously.

Climate change

Climate change is affecting Lindab's operations to an ever greater extent. These changes are treated as risks, and assessments are continuously being made to identify and prevent further risks. Identified risks include extreme weather with increased precipitation and flooding, as well as longer and colder winters with the resulting increase in energy costs.

Lindab's impact on the environment arises from energy consumption and from the consumption of raw materials. Several projects focusing on energy efficiency and reduced volumes of scrap are being conducted within the Group. The Group reports to the Carbon Disclosure Project, which measures greenhouse gases and allocates scores based on emissions. Lindab's score has improved every year. In the latest report, Lindab received a score of 70 (62), compared with the Nordic 260 average disclosure score of 64 (60).

CONSUMPTION OF RAW MATERIALS

	2011	2010
Steel, tonnes	193,000	182,000
Oils, m ³	80	210
Paint, tonnes	446	640
Solvents, m ³	20	20
Rubber, tonnes	675")	1,280

*) Partially estimated quantity.

CONSUMPTION OF PACKAGING MATERIALS

	2011	2010
Cardboard, tonnes	1,914	2,130
Plastic, tonnes	380	730
Wood, tonnes	7,290	11,580
wood, tormes	1,230	11,000

WASTE & SCRAP METAL

	2011	2010
Steel scrap, tonnes	14,574	13,590
Hazardous waste, tonnes	635	490
Total other waste, tonnes	4,705	6,340
Recycling rate, %	90	90

ENERGY

2011	2010
396	403
198	170
198	232
	396 198

GREENHOUSE GAS EMISSIONS

	2011	2010
Total, tonnes	60,084	52,366
Direct emissions, tonnes	11,895	10,392
Indirect emissions, tonnes	23,016	19,798
Other sources, tonnes	25,173	22,176

ENERGY CONSUMPTION



Resource use

Lindab's main raw material is steel. 20 percent of the steel that Lindab uses is estimated to come from recycled sources. Additive materials are also used such as paint, rubber seals, plus lubricants and oils for metal processing. Furthermore, the production requires certain chemicals and fuels for the operation of furnaces, vehicles, trucks and heating.

Water is used in production primarily for cooling and cleaning. In 2011, Lindab used 176,000 m³ (193,000) of water, mainly from the company's own wells. Measures to reduce water consumption include the installation of water saving taps, as well as recycling process water.

Energy conservation is an important area for Lindab. In 2011, the Group consumed approximately 396 TJ (403 TJ) of energy, of which 10 (15) percent came from renewable sources. Several projects are under way to reduce overall energy consumption, such as installing more energy-efficient lighting in our premises.

In 2011, the ventilation units were renovated in the press hall at the ventilation plant in Grevie. The coolant in the machines can now be recycled more effectively, meaning a reduction in the amount of fresh water consumed for cooling. Furthermore, the machines make better use of waste heat, which reduces the need for supplying external heat to warm the premises.

Emissions Transport

Environmental demands are made in the central procurement of transportation. Consolidation and logistical planning also reduce the environmental impact of transport. The majority of packaging consists of renewable materials, which are recycled.

Lindab's Carbon Footprint studies show that transport accounts for a small part of the product's overall climate impact.

Production

Lindab's operations, with the manufacture of steel products, have a relatively small environmental impact. This can be small emissions of dust, solvents from paint and metals into waste water. The processes that can result in emissions into water use closed systems, and air containing dust is filtered continually prior to being emitted. No unintended emissions have occurred during the year.

Most of the Group's production facilities are connected to municipal drainage. Water that is discharged over land surfaces is runoff and coolant water. This is usually clean but small traces of metal deposits may be present. To protect against accidental discharges there are degreasers and sediment traps.

Leakage checks on cooling/heating pump equipment are carried out to avoid ozonedepleting substances from leaking out. No emissions have been recorded during the year. Independent inspections of the business show that no pollution has occurred that may require the decontamination of soil or water.

Waste

Lindab's products are recyclable and are easy to separate in the event of reconstruction or demolition.

The waste products generated during production comprise mainly scrap metal, but other types of waste are also generated. The recovery rate is high. Scrap metal is recycled completely along with about 90 percent of other waste. Some incoming and surplus packaging materials are reused on site. Anything not used is sorted and dealt with according to existing laws.

Hazardous waste that is produced includes paint and solvent waste, absorbent materials and other oily waste. The waste is collected by local waste management companies, and there is no information as to whether any has been exported.

Chemicals

Lindab uses chemicals in production and is therefore affected by the EU's chemical legislation, REACH. The business is classed as a downstream user, since Lindab neither produces nor imports chemical products to the European market. Lindab's work in this area is mainly focused on communication with suppliers and customers about REACH related issues.

IMPROVED LIGHTING AT REDUCED COST

Lindab is working to continuously improve energy performance and reduce operating costs within production. One project that was completed in 2011 was the replacement of fluorescent lighting fixtures in one of Building Components large production halls in Förslöv, Sweden. The 310 fluorescent lighting fixtures were older models of poor quality that used energy-consuming technology. It was therefore decided to replace all the fixtures with an industrial fixture with high lighting performance and low energy consumption. The investment in the new fixtures will soon be recouped. Control measurements before and after the change indicates an energy saving of about 25 percent, corresponding to approximately SEK 60,000 per year at a cost of SEK 1/kWh.



Lindab's success depends on attracting, developing and retaining talented employees who share Lindab's core values, vision and goals. The cornerstones of this work are the efforts already being made regarding the corporate culture, employee and organisational development, and preventive health care.

Employees

At Group level, a couple of joint initiatives have been launched in 2011 including the new Performance and Development Talk process. This is an important tool in the development of both employees and the organisation to achieve Group goals and increase employee motivation. Linked to this initiative is Talent Review and Succession Planning, which supports the identification and development of potential replacements for key functions. In 2011, these three initiatives were implemented for 90 senior executives, and will then be applied at the next level in the organisation in 2012.

Local initiatives

In addition to the recruitment of new employees, a large number of local initiatives are being carried out at local level from training to team activities. Several units have a Lindab Academy with training resources, where sales and production staff, as well as customers, are given training about Lindab's products, technologies and systems.

For several years, the production unit in Haderslev, Denmark, has been working to improve reading and writing skills in dyslexic employees. In 2011, 11 employees received training and equipment, making it easier for them both at work and in their private lives. In Jels, Denmark, all hourly wage earners have received a basic course in Lean. The aim has been to get everyone to understand the reasoning behind Lean and take responsibility for the change processes taking place in Jels with regard to streamlining production and ensuring ownership throughout the business. The basic course is partially paid by the state and has been both dynamic and interactive in its approach, which has created commitment among the participants. The factory in Yaroslavl in Russia has grown rapidly since its inception and to ensure that key competencies are met, there is an investment of 26 hours of training per employee per year. These include negotiation and presentation skills, business English and Lean concepts.

Focus on entrepreneurship

Strong entrepreneurship is part of Lindab's corporate culture and decisive for the Group's successful development. At the production units in Sweden, it has long been important to encourage employees to make suggestions for improvements. In recent years, three of the units ranked among the top ten in Sweden in terms of number of suggestions per employee. The production unit in Förslöv, Sweden, has won a prestigious Lean award from "Teknik och Kompetenscentrum" and the South Swedish Chamber of Industry and Commerce. The justification was based on "continuous improvement through long-term leadership that engages all."

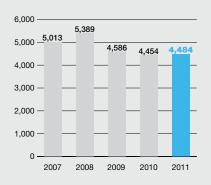
Preventative health care

Lindab is actively working with preventive health care on an individual, as well as Group and company basis. To support a healthy and safe working environment, employees are for example offered health profiles, ergonomic aids and traditional health checks. Emphasis is placed on encouraging employees to lead an active and healthy lifestyle. This is supported with coaching, some financial support and includes physical activity, balanced diet and balance between work and leisure.

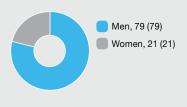
Safe work environment

Work regarding the vision of zero work-related injuries is different throughout the Group. Each business unit is responsible making sure that laws and regulations are followed and that all staff undergo training for the tasks that they must perform. In 2011, a new Group-wide procedure has been initiated to follow-up

AVERAGE NO. OF EMPLOYEES



GENDER DISTRIBUTION, %



GEOGRAPHICAL DISTRIBUTION OF EMPLOYEES, %





work-related injuries in order to create common benchmarks and enable proactivity in critical risk areas.

At the Ventilation business area in Switzerland, the management are working actively to prevent accidents by holding monthly discussions regarding important topics in the field of health and safety, such as the need for proper safety equipment and observing safety regulations. All employees are given regular safety training.

Human rights

Lindab's Code of Ethics is implemented in several languages throughout the Group and is monitored continuously. The code is based on the UN Convention on Human Rights and describes the principles regarding how every employee should behave in their relations with colleagues, shareholders, business partners and other stakeholders. Every employee has the right to form, join or refrain from participation in trade unions or other organisations that engage in collective bargaining. Lindab makes risk assessments of its geographic markets concerning factors such as oppression, child labour and forced labour. The risk of such violations is considered to be low within the Lindab Group and during the year no violations were recorded. Lindab encourages diversity and treats employees without discrimination with regard to gender, race, religion, age, disability, sexual orientation, nationality, political opinion, union affiliation, social or ethnic origin. Many units from both the Swedish and international parts of the Group are making positive reports regarding greater diversity. One case of discrimination was reported and investigated in 2011.

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INCREASED ATTENDANCE THROUGH PREVENTATIVE, ACTIVE HEALTH WORK

In 2001, Lindab employed a health motivator for companies on the Bjäre peninsula, and in same year Lindab became the first industrial company in Sweden to receive a health diploma from the Swedish National Institute of Public Health. This signalled the beginning of a decade long preventative health initiative that today encompasses the entire Swedish operations and has contributed to substantially improved attendance at work. In October 2011, the tenth anniversary was celebrated at Lindab Arena, with employees and their families invited.

In Denmark, Lindab has undertaken a comprehensive health project, funded to 80 percent by The Danish Prevention Fund. The goal was to improve the physical, psychological and social circumstances of employees and thereby reduce sick leave through a variety of activities and contribute to a generally improved quality of life. The project is also aiming to create the industry's best workplace.





Lindab conducts operations in 31 countries and is one of the largest employers in many locations. It is important for Lindab to have good and close relations with local authorities and organisations, as well as initiatives that support and contribute towards positive development in the local community.

Society

Lindab recognises the importance of assuming the social responsibility expected of a large company and aims to contribute towards local development. The strong entrepreneurial mindset that has long been a part of the Group's corporate culture is what drives this commitment at both a central and local level. In many places where Lindab operates, the Group is a market leader and one of the largest employers, especially at the locations in Sweden, Denmark and Luxembourg, where the Group's major production units are situated.

Community involvement

Lindab is involved in a number of activities in support of local communities. Through collaborations with various organisations and government agencies in the places where operations are conducted, Lindab endeavours to contribute to a generally positive development and to the long-term strengthening of the region's attractiveness and competitiveness, something that benefits both the society and Lindab. An important factor for Lindab's commitment is that the majority of the recruitment of new employees, both managers and other employees, occurs in the communities where the Group's units are located. Lindab is active at career days at universities and at various job centres in the regions where it operates. In some countries, before each school year Lindab offers school age children of employees teaching materials for school and preschool, in order to promote and encourage learning. In Grevie and Förslöv in Sweden, local residents are invited to neighbourhood meetings, where Lindab provides information about production plans for the area and the "neighbours" are given the opportunity to comment and ask questions.

Lindab provides support to various aid organisations and local sports clubs where the company is established. One example from 2011 was Lindab's contribution of complete roofing systems for eight newly built houses, as a means of helping families in Dorohoi in Romania who were left homeless following floods in the summer of 2010.

In Sweden, Lindab sponsors events such as the Swedish Open tennis tournament in Båstad, and the Lindab Arena in Ängelholm, which is home to the Rögle ice hockey team.

Education Partnerships

Partnerships with schools, universities and other educational institutions and their students occur frequently throughout Lindab. For instance, employees from Lindab participate as guest lecturers at various university conferences and research is sponsored relating to developments within building systems and ventilation. Lindab also offers work experience for students at both secondary school and university, by offering internships and assistance with thesis work. In Biatorbagy, Hungary and in Yaroslavl. Russia active efforts are under way to increase contacts with universities in the region through student visits, contributions to course content and collaborations with various research programmes and professorships. In Sweden, through the employers' organisation Teknikföretagen, Lindab participates in Teknikcollege, which is a hallmark of quality for programmes in which municipalities, education and business work together to enhance the attractiveness and quality of technically oriented courses.

Government assistance

Received contributions amounted to approximately SEK 34 m in 2011. The majority, 59 percent, was national support for reduced working hours, primarily in Luxembourg. The support payments were intended to reduce the impact of the recession and to secure jobs in the country. The remainder consisted mostly of training and freight support.

LINDAB FUNDS TO PROMOTE INDUSTRY IDEAS

If anyone has an idea relating to sheet metal work, ventilation or lightweight construction technology, money can be sought from the Lindab Fund and Lindab's Scholarship Fund. The funds were established in 1984, and grants have subsequently been awarded every year to stimulate education, encourage new ideas and promote research and development within the sheet metal and ventilation industries. Lindab, Plåtslageriernas Riksförbund and Byggnads (Swedish construction unions) are behind these funds. In 2011, the funds awarded scholarships to secondary school classes in sheet metal work for study trips to Copenhagen and Prague, and to the film-maker Björn Hammar, for the production of a film about the sheet metal profession. In June 2010, scholarships were awarded to each of the eleven new immigrants who had just completed a qualified training course for construction sheet metal workers in Örebro, Sweden. All eleven found employment directly after finishing the course.



GRI Index

Lindab follows GRI guidelines for sustainability reporting, and reports through self-assessment in accordance with GRI level C.

Indicate		Status	Page
	RATEGY AND ANALYSIS		
.1	CEO statement on Social Responsibility	F	p. 9
. OF	GANISATIONAL PROFILE		
.1	Name of the organisation	F	Front cover
.2	Primary brands, products and/or services	F	p. 4
.3	Operational structure	F	Note 30
.4	Location of headquarters	F	Note 1
.5	Countries where the Group operates	F	Note 30
.6	Nature of ownership	F	p. 38–39
7	Markets served	F	p. 14–15
.8	Scale of the reporting organisation	F	p. 71ff
.9	Significant changes during the reporting period	F	p. 71ff
.10	Awards received during the reporting period	F	N/A
. RE	PORT PARAMETERS		
.1	Reporting period	F	p. 46
2	Date of most recent report	F	p. 46
3	Reporting cycle	F	p. 46
4	Contact persons	Р	Back cover
5	Process for defining report content	F	p. 46
6	Boundary of the report	F	p. 46
7	Specific limitations on the scope or boundary of the report	F	p. 46
8	Reporting of entities that can affect comparability from period to period and/or between organisations	F	p. 46
10	Explanation of the reasons for and effect of any restatements of information	F	p. 46
11	Significant changes in the scope, boundary or measurement methods	F	p. 46
12	GRI Index	F	p. 56–57
. GC	VERNANCE, COMMITMENTS AND STAKEHOLDER RELATIONSHIPS		
.1	Governance structure of the organisation	F	p. 59–65
.2	Chairman's position	F	p. 58
.3	Number of independent, non-executive Board members	F	p. 59–65
.4	Mechanisms for shareholders and employees to provide recommendations or directions to the Board	F	p. 59–65
.14	List of stakeholder groups engaged by the Group	F	p. 18–19, p. 47–48,
.15	Basis for the identification and selection of stakeholders	F	p. 62 p. 47
	NAGEMENT APPROACH AND PERFORMANCE INDICATORS		
C1	Economic value generated and distributed	F	p. 48
C3	Coverage of the organisation's defined-benefit plan obligations	F	Note 6, Note 2
00 C4	Significant financial assistance received from government	 F	p. 55
	onmental performance indicators	1	p. 00
N1	Materials used	F	p. 50
N2	Percentage of materials used that are recycled input materials	F	p. 50 p. 50
N2 N3	Direct energy consumption	F	p. 50 p. 50
		F	
N4	Indirect energy consumption Energy saved due to conservation and efficiency improvements	P	p. 50
		P	p. 50–51 p. 51
			0.01
18	Total water withdrawal by source		•
N8 N16	Total direct and indirect greenhouse-gas emissions	F	p. 50
N5 N8 N16 N18 N22			



Perfor	mance indicators for labor practices and decent work		
LA1	Total workforce	Ρ	p. 52, p. 62, Note 6
LA2	Employee turnover	Ρ	p. 52, p. 62, Note 6
LA7	Work-related accidents and diseases	Ρ	Note 6
LA13	Composition of the Board, management and employees by category	F	p. 62
Perfo	rmance indicators for human rights		
HR4	Total number of incidents of discrimination and actions taken	F	p. 53
HR6	Operations identified as having significant risk for incidents of child labor and actions taken	F	p. 53
HR7	Operations identified as having significant risk for incidents of forced labor and actions taken	F	p. 53
Perfo	rmance indicators for society		
SO2	Percentage and total number of business units analyzed for risks related to corruption	F	p. 49
SO4	Actions taken in response to incidents of corruption	F	p. 49
Perfo	rmance indicators for products		
PR1	Products and services impact on health and safety throughout the life-cycle	F	p. 44–45, p. 48–49
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of	F	
	products and services, by type of outcomes		p. 49
PR9	Monetary value of fines for noncompliance with laws and regulations concerning products and services	F	p. 49