



About This Report

- 4 Reporting Period and Scope
- 5 Collection of Data and Information
- 5 Forward-Looking Statements
- 5 Further Information and Resources

As part of KION, Linde Material Handling is a leading global manufacturer of forklift trucks and warehouse trucks, and a provider of services and solutions for intralogistics. With a sales and service network that spans more than 100 countries, the company is represented in all major regions around the world.

Reporting Period and Scope

This sustainability report from Linde Material Handling (“Linde MH” in this report) covers fiscal 2025 from January 1 to December 31, 2025 and addresses the sustainability activities of Linde MH in the Europe, Middle East, and Africa (EMEA) region. The report covers the consolidated companies of Linde MH in the EMEA region. This includes both the production plants and the sales and service companies in 15 countries.

As part of KION, Linde MH EMEA remained a core brand within the KION Industrial Trucks & Services (ITS) EMEA Operating Unit during fiscal 2025.

KION has voluntarily used the European Sustainability Reporting Standards (ESRS), which are prescribed as authoritative reporting standards under the Corporate Sustainability Reporting Directive (CSRD), for the preparation of the [Group Sustainability Report](#). The application of the ESRS also extends to Linde MH with all its subsidiaries consolidated in the EMEA region. The Group Sustainability Report is integrated into the consolidated management report in accordance with Sections 289b (1) and (3) and 315b (1) and (3) of the German Commercial Code (HGB) and ESRS 1.110, and also takes into account the applicable requirements of the CSR Directive Implementation Act (CSR-RUG). The changes to sustainability reporting associated with the voluntary implementation of the ESRS pursuant to Sections 315 in conjunction with 289c to 289e of the German Commercial Code (HGB) include a double materiality analysis as well as new or expanded disclosure requirements, key figures, and other performance indicators.

The Group Sustainability Report was subjected to a voluntary limited assurance review. The audit opinion is accessible via the [Group Sustainability Report](#).

Collection of Data and Information

The standardized key performance indicators (KPIs) in this report were generally recorded by 47 reporting units. Data for 14 production and administration locations (referred to as “plants”) was collected individually, while 33 disclosure points for sales and service companies in some cases comprise data from several locations. Deviations from the described scope of data collection are indicated at the relevant points; for instance, if not the entire workforce or not all subsidiaries were taken into account.

The figures in this Sustainability Report have been rounded, so there may be discrepancies between the totals listed for individual entries in the tables and the overall totals indicated, as well as between the figures in the tables and the corresponding analysis within the body text of the report. All percentage adjustments and KPIs have been calculated based on the underlying data. Potential discrepancies compared with data from previous reports may arise due to updated data, changes in calculation methods, and periodic updates of conversion and emission factors. Significant changes in previously reported data totaling more than 15 percent are highlighted.

The key performance indicators in this report are essentially based on data collected company-wide via internal reporting systems.

Forward-Looking Statements

This report contains forward-looking statements based on the current plans, objectives, outlooks, and estimates of the management of Linde MH. The management cannot guarantee that these forward-looking statements will prove to be correct. There are many different risks and uncertainties that could impact the future development of Linde MH EMEA and its subsidiaries, as well as its results, meaning actual events or results could differ from those reflected in the forward-looking statements.

Further Information and Resources

Further information on the sustainability concept can be found on the [Linde MH website](#) or, at Group level, on the [KION website](#) .