

Sustainability report

2023



DGEGroup

DGE Group AS
www.dge-group.com

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About this report

This report presents environmental, social and governance (ESG) disclosures for DGE Group AS (DGE Group) for the period 1 January until 31 December 2023. The report covers DGE Group’s operations in Denmark, Finland, Estonia, Latvia, Lithuania and Sweden. DGE Norway became part of DGE Group in 2024 and is only represented as an entity in the corporate information. DGE Group is not currently mandated to comply with the CSRD and the report is inspired by the current exposure draft of VSME ESRS.

The overall responsibility for this report and its content rests with the DGE Group general management. The general management consists of representatives from the circle of owners and the company’s Group Management.

Sustainability and Business highlights of the year

In 2023 DGE Group Sustainability Competence Center initiated talks on the need of

Group level sustainability targets and actions

+ 1859

completed projects in Scandinavia and Baltics

29.5 h

on average spent on training and specialisation per employee

+170

skilled consultants working for a better world

53%

female employees

34

new colleagues during the year

16 650

kEUR in revenue

CEO review

Dear Stakeholders,

The world around us is constantly changing, and the same applies to our clients and their businesses. Over the years, we have embarked on an incredible journey of solid development work with clear goals. Our drive to stay ahead of developments and actively contribute to them has been a key factor in our success. Our insights enable continued growth for both ourselves and our clients.

Through long-term partnerships that prioritize development and continuous improvement, there is much to gain and build upon. Our focus remains on shaping a sustainable future and our people. Sustainability is not just a component of good governance. The best way for us and our clients is to place sustainability at the very core of our business philosophy.

With our ESG report, we are following a very important principle to us—setting an example. It is the best way to guide our partners and clients through the challenging journey of becoming a sustainable company. Regarding sustainability, we see growing willingness and understanding among our clients to have a solid foundation, and we already assist many clients in enhancing their competitiveness through a focus on sustainability.

This year, we have focused on our energy efficiency, mobility optimization, and circular use of materials.

The experience of developing the ESG report for ourselves was an eye-opening exercise. We have identified many good practices and have many policies that have ESG relevance. We have to further strive to improve employee well-being and inclusiveness. Also, the current ESG report process helped us set new goals for the coming years.

As our organizational development never stops, we have strengthened the organization with the newest members of our family—companies in Norway and Greenland. Our organizational goal is an inclusive organization, as our employees are truly our most valuable asset. Therefore, I want to extend a special thanks to all of you.

Finally, I would like to thank all our clients for entrusting us at DGE to be part of your work this year. We look forward to continuing our excellent collaboration in the future.

Poul Erik Jensen

CEO



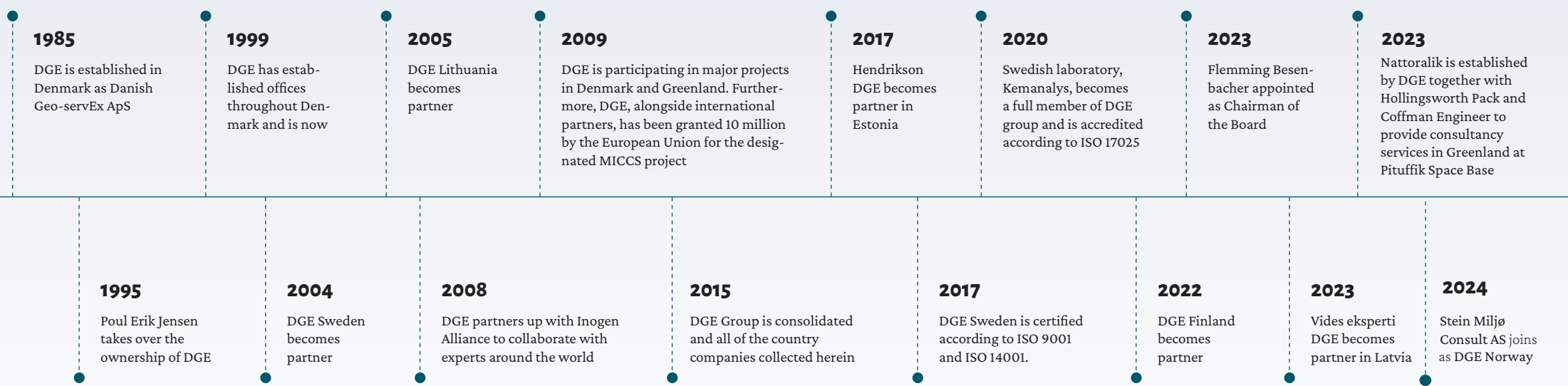
This is DGE Group



About DGE Group

DGE Group are environmental and sustainability consultants in Scandinavia and Baltics. We see our local presence and cultural diversity as an asset, uniting various competencies under the DGE flag. In 2024, we initiated a new strategy process to further strengthen

DGE Group by defining our common purpose, vision, mission, and values. This strategy process will also help to clearly define our goal of creating a more sustainable future and taking responsibility for the whole, both within our organization and in society.



Geographical footprint

1. DGE Denmark (Mother)

Main office

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www.dge.dk

Other offices

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 Nykøbing Falster
 Nibe
 Næstved
 Vejen

3. DGE Estonia

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Other offices

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 Rāpina

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Main office

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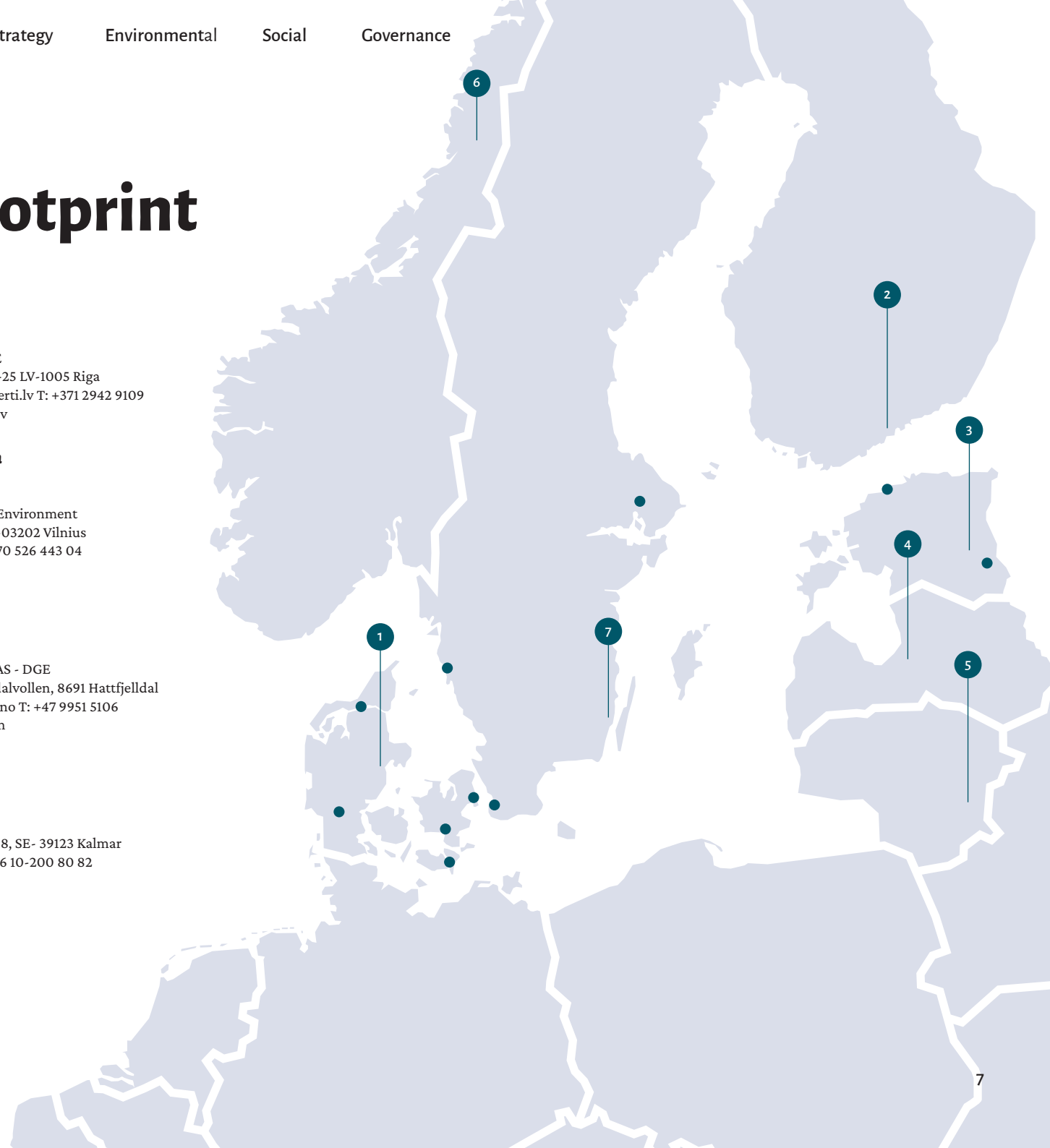
7. DGE Sweden

Main office

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 Skeppsbron 5 Box 258, SE- 39123 Kalmar
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www.dge.se

Other offices

Göteborg
 Malmö
 Uppsala





Inogen Alliance

DGE Group is part of the Inogen Alliance, a global organization of independent consultancies. All part of a network that covers the globe as it is represented by 200 offices in 150 countries and 6 000 consultants. The

global service delivery model of the Alliance is built on delivering seamless, high quality, consistent and cost effective Environmental, Health, Safety, and Sustainability services. With the diversity of the associate members the Alliance have local expertise in a global environment. The associates understand the cultural nuances, regulations, and language in their own coun-

tries where they operate as independent businesses coming together through the Inogen Alliance to create a global network for clients with world-wide coverage. Every associate member company has signed a contract with the Inogen Alliance, which includes a Policy Statement regarding Courtesies, Gratuities, Bribery, Corrupt Practices and Information Security.

Management and strategy



Message from the chairman of the board

Dear Stakeholders,

I am very pleased to present our first ESG report. This not only highlights our commitment to sustainable practices but also reflects our dedication to creating long-term value for all our stakeholders. As ESG consultants the commitment to ESG is the core of business strategy and business ethics and we strive when advising customers to integrated ESG in their respective strategies.

We are today faced with three planetary crises: climate change, pollution and biodiversity loss. The present trends are unfortunately racing our planet to a dead end, a three-degree temperature rise. The latest UN reports show greenhouse gas emissions reaching all-time highs. Air Pollution is increasing caused by traffic, heavy industries, wildfires and is the largest cause of disease and premature death in the world. The sea and our water resources are getting polluted, and so is the soil in many places due to land filling and other factors. The biodiversity crisis is becoming increasingly evident with the risk that many species may disappear. Finally, the exploitation of Earth is constantly increasing with more resources consumed than the planet can provide, and the Earth Overshoot Day is now August 1. Back in 2015 the UN defined the 17 Sustainable Development Goals but today only 15% of the targets of the SDG's are on track and many are unfortunately going in reverse.

This is why the consultancy services of DGE Group, e.g. soil and ground water remediation, Sustainable strategy and Planning, Air pollution and Circular economy are more important than ever. We recognize our responsibility to promote environmental stewardship, social equity, and robust governance standards within our operations and beyond. Our ESG initiatives are integral to our corporate strategy and directly align with our mission to foster innovation while supporting a sustainable future.

Over the past year, we have made significant strides in various areas, including benchmarking and reducing our carbon footprint, enhancing our community engagement, and strengthening our governance frameworks. These initiatives are guided by our core virtues and parallel to our ESG report we have launched a new strategy process to even better align our purpose and strategy with sustainability.

As we look to the future, we remain steadfast in our mission to lead responsibly and sustainably, ensuring that DGE Group contributes positively to society and the environment.

Thank you for your continued support and trust in DGE Group.

Sincerely,

Flemming Besenbacher

Chairman, DGE Group



“Openness, engaging with our stakeholders including employees, customers, and partners — is vital to the DNA of DGE Group”

Reflections from the next generation

DGE Future Forum is an advisory group within the DGE Group. By bringing fresh ideas and new perspectives the advisory group contributes to fostering a forward-thinking company culture that resonates with different generations. Our main goal is to contribute to shaping an innovative and inclusive organizational culture at DGE, helping to create a workplace where we ourselves would be happy to work. We believe that integrating both younger and more experienced viewpoints meets the needs and values of a diverse workforce and customer base better. Including youth perspectives can also help bridge cultural gaps that may arise from generational divides in values, technology usage, and workplace preferences, while driving innovation and a willingness to challenge traditional ways of thinking.

The advisory group advocate for inclusivity, work-life balance, and purposeful work. The existence of our group and its involvement in shaping the DGE Group's strategy is a prime example of inclusion. Another example is Hendrikson DGE, a company within the DGE Group, where the local Youth and

Active Group had the opportunity to participate in drafting the company's benefits package.

Currently, we are focused on strengthening the international network of young and innovative employees within the DGE Group, building a strong foundation for closer collaboration in the future. Collaboration is already underway through joint projects (mainly related to sustainability topics), and communication takes place in dedicated Teams channels. In the future, we hope to exchange ideas through joint internal training sessions, in-person meetings and even in new competence centres if needed.

Anni Kurisman

Spokesperson DGE Future Forum



Operational governance

Members of the Board and General management

The DGE Group is managed by the Board overseeing the company’s overall direction. They make critical decisions related to growth, financial stability, and risk management.

The DGE Group General Management plays a pivotal role in managing our company, advising the Board on strategic issues, and what makes our structure unique is that each General management member also serves as the Managing Director of their respective country. This dual responsibility brings significant value to our organization, as it ensures active involvement in both strategic decision-making and local operations. Simultaneously overseeing the company and leading country-specific efforts creates a dynamic and well-rounded governance structure. DGE’s decentralized management structure grants each subsidiary the independence to establish targets, policies, and actions aligned with their unique service offerings. This decentralized approach, while advantageous, leads to varying levels of ambition and implementation across our organization. Recognizing room for improvement, we place great value on shared learning and collab-

oration among our subsidiaries. By facilitating the exchange of best practices, we strive to enhance our environmental performance collectively. Our goal is to elevate our overall sustainability efforts, ensuring that each subsidiary contributes positively to reducing our environmental impact.

The Board and General Management convenes regularly to discuss key matters. These meetings provide a platform for sharing updates, addressing challenges, and aligning on strategic goals.

Advisory Board – DGE Future Forum

During early 2024 we launched a new initiative. This Advisory Board will bring fresh perspectives and innovative ideas. It fosters collaboration across generations and encourages forward-thinking.

Sustainability Governance

The Board, supported by General Management, provides oversight for sustainability matters. They ensure that our environmental, social, and governance (ESG) initiatives align with our long-term vision. The Board stays informed through regular updates and discussions. The frequency depends on emerging issues, but at minimum, ESG matters are addressed quarterly. The Board also approves our new annual sustainability report.



Poul Erik Jensen
Chief Executive Officer,
Member of the Board, Owner



Flemming Besenbacher
Chairman of the Board



Gediminas Čyžius
Director Lithuania



Christer Gustafsson
Director Sweden



Helle Hegelund
Director Denmark



Heikki Kalle
Director Estonia
Member of the Board



Stein Lorentzen
Director Norway



Ivars Pavašars
Co-Director Latvia



Janne Posti
Director Finland



Ilze Puķīte
Co-Director Latvia



Poul Erik Jensen
Chief Executive Officer
Owner



Steen Andersen
Chief Financial Officer



Heikki Kalle
Chief Officer of Operations



Per Reimann
Chief Commercial Officer

Group Executive Team

The Board of Directors appoints the Group Executive Team, which operates at an international level and holds responsibilities across the entire organization. The Group’s management structure combines both centralized and decentralized elements.

The international Executive Team oversees strategic decisions and major initiatives that impact the entire group. They collaborate on high-level matters such as global strategy, financial planning, and organizational alignment. The Executive Team also collectively works towards common objectives, ensuring consistency and alignment across different business units and regions.

At the national level, each country has its own executive group. These national teams tailor their strategies to local contexts, considering market dynamics, regulatory requirements, and cultural nuances. Each country sets specific targets and action plans based on its unique circumstances. These localized goals are managed by the national team of executives. Decentralization allows for agility and responsiveness to local challenges and opportunities.

Sustainability Governance

The Managing Directors in each country bear the day-to-day responsibility for local sustainability matters. They implement sustainability initiatives, engage with stakeholders, and address local environmental and social issues.

Sustainability reporting

A cross-functional working group, comprising representatives from each operating country, collects sustainability data. This collaborative effort ensures consistent data collection practices. All sustainability calculations are performed by the same individuals across countries. This approach maintains data consistency and accuracy.

In summary, the Group Executive Team balances centralization and decentralization, fostering a cohesive global vision while respecting local nuances. Sustainability efforts are guided by both overarching strategies and localized actions, ensuring an agile function across the organization.

Our stakeholders

Mapping and analysing stakeholders' expectations of the business is an important part of achieving set goals and creating long-term value. The main groups of stakeholders identified include customers, employees, owners, supply chain partners, and society. Dialogues with stakeholder groups take place in various forums, as shown in the table below. Dialogues with customers occur both regularly and in connection with the annual customer surveys conducted in several companies within the group. The most important questions vary among different stakeholder groups, and these different questions have been taken into consideration when conducting the materiality assessment in this report.

Key stakeholders	Important questions for stakeholders	Engagement
Customers	<ul style="list-style-type: none"> • High quality and safe services • Flexibility • Daring to change 	<ul style="list-style-type: none"> • Customer satisfaction surveys and follow up conversations • Ongoing contacts between customers and employees
Employees	<ul style="list-style-type: none"> • Working Conditions, including physical and mental work environment. • Diversity, equality, and equal opportunities. • Secure Employment and development opportunities within the company • Market-competitive salary and timely salary • Feedback • Suitable equipment 	<ul style="list-style-type: none"> • Employee satisfaction surveys • Performance review and Development review • Review Meetings
Owners	<ul style="list-style-type: none"> • Financial Stability and development. • Effective Risk Management • Business Ethics and prevention of contact with corruption and bribery • Customer Satisfaction and continued high rates of reoccurring costumers • Compliance with international requirements in the business 	<ul style="list-style-type: none"> • Owners are all operational and have ongoing engagement • Reports and shared practises • Management and Board meetings
Partners	<ul style="list-style-type: none"> • Professional and responsible business relations and Ethical Conduct • Compliance to legislation, good internal controls and Business Ethics • Fair Competition in Procurement and Sourcing • Good Working Conditions and Fundamental Labor Rights • Participation 	<ul style="list-style-type: none"> • Follow-up and development meetings
Society	<ul style="list-style-type: none"> • Long-Term and Sustainable Development of environmental compliance for our customers • Reduced Environmental Impact, such as from business travel, and improved waste management. • Transparency and Reporting of Accountability 	<ul style="list-style-type: none"> • Website, social media and reports.

Sustainability Strategy

DGE’s business activities focus on environmental and sustainability advisory services. As a result, sustainability is central to our business model. In our sustainability work and sustainability reporting, we must consider our entire value chain. This means that the company needs to look beyond its own operations and include collaborators, clients, and other stakeholders involved in the services that the business relies on. We create value by considering the material impacts of our opera-

tions, knowledge, relationships and helping our clients. Through our advisory work, DGE has an environmental, social and economic impact on the world around us. Our advisory teams offer a diverse range of environmental and sustainability consulting services, which are detailed in the ‘Our Services’ section. To consistently deliver exceptional services we collaborate across group companies and embrace the values of different generations. In 2023, we expanded into new coun-

tries and markets, strengthening our presence in the Nordic and Baltic regions. As this is our first common sustainability report for the Group and it is intended to establish a baseline and laying the groundwork for future reporting where we want to be transparent and accountable. Working with this report on a group level have highlighted the need for more centralisation on sustainability matters and goalsetting in the group, which is a priority going forward.

Our Services

Building contamination

- Building survey
- Building materials reuse management

Strategy and planning

- Comprehensive planning
- Site selection for business
- SEA - Strategic environmental assessment
- EIA - Environmental Impact Assessment

Industrial Compliance

- Impact Assessment
- Management systems
- Safety of Chemical Substance management
- Environmental permitting
- Risk management
- Air and Water pollution control, modelling, solutions design and monitoring
- Noise control, modelling, solutions design and monitoring
- Laboratory

Due Diligence

- ESG Due Diligence
- Environmental Due Diligence

Renewables

- Regulatory compliance
- Spatial planning of wind parks
- Environmental surveys, impact assessment and permitting
- Permitting of energy infrastructure
- Permitting of green transition industries (carbon capture)

Soil and water investigation and remediation

- Site investigations
- Geological and geotechnical surveys
- Surface and groundwater control, solution design. supervision and monitoring
- Soil remediation solution design, supervision and monitoring

Health and safety

- EHS management
- EHS audits

Circular economy

- Raw materials (re)use management
- Construction materials (re)use management
- Green procurement

Corporate Sustainability

- Life cycle analysis
- Environmental product declaration
- Carbon footprint
- Climate proofing
- Sustainability strategy and communication
- Sustainability reporting

Materiality assessment process

To conduct a materiality analysis, questions from stakeholders, previous materiality assessments, value chain analysis, and sustainability issues according to the ESRS standard were used. The process of the dual materiality analysis was divided into the following phases.

Identifying sustainability matters

A mapping of relevant sustainability issues was conducted by a working group representing all the countries where DGE operates. Sustainability topics were identified and specified in more detail to determine where in the value chain the impact, risk, or opportunity arises.

Stakeholder engagement

Stakeholders' perspectives and feedback were captured through engagement with both internal and external stakeholders.

Materiality scoring approach

Considerations included scale, scope, severity, and probability. A threshold was identified to determine which topics are considered material based on assessments of impact materiality and financial materiality.

Decision-Making and internal controls

The material sustainability topics were summarized and presented to the management team for evaluation

and final decision. The results of the dual materiality analysis were presented in a matrix.

Implementation and monitoring

We are currently in the process of integrating the results from the materiality assessment into DGE's

management systems. DGE Group will annually update the materiality assessment to keep it up to date with regulatory changes, trends and market changes. The process of conducting the assessment will also be reviewed regularly to assure relevance.

Impact materiality

Climate change mitigation (E)

Dual materiality

Well-being of own workforce (S)

Health and safety for own workforce (S)

Ethical conduct (G)

Positive impact from our services (E, S)

Non-material

Workers in the value chain

Affected communities

Consumer and end-users

Financial materiality

● Environmental ● Social ● Governance

Material impacts, risks and opportunities

Listed in the table are the sustainability related impacts, risks and opportunities we have identified as material as a result of our double materiality assessment process. In the following chapters (E, S, G) we present how we work on each of the material aspects and any relevant data.

	Effect/ Impact	Value chain location		Time Horizon		
		Own operations	Client's operations	Short-term	Medium-term	Long-term
Environmental						
GHG emissions from own operations						
DGE Group contributes to environmental impact through the emission of greenhouse gases. These emissions originate from our business activities, including business travel and office operations. The use of fossil fuels in these operations leads to emissions that have an actual negative impact on the environment.	Actual negative impact	●		●	●	●
Supporting clients in reducing their environmental impact						
DGE Group provides services that tackle environmental issues such as climate change, resource utilization, pollution prevention, and circular economy. These efforts are aimed at enhancing the overall environmental performance of our clients, resulting in improved sustainability performance within their operations.	Actual positive impact		●	●	●	●
Increase revenue from environmental services						
European Union regulations within sustainability are increasing rapidly. DGE Group offers services within many of the areas that are included (eg CSRD and IED. This provides us with significant financial opportunities.	Financial opportunity	●		●	●	●
Social						
Employee well-being and health & safety						
We recognize that our employees are our most valuable asset, and their well-being and safety is a material matter because it directly impacts productivity, engagement, and employee retention. Adherence to safety regulations and the overall working environment significantly influence the safety and well-being of our employees, either positively or negatively.	Actual positive or negative impact	●		●	●	
Supporting clients in improving their social sustainability						
DGE Group offers services that address social issues within our clients' operations and value chains. By focusing on matters such as working conditions, human rights, and labour practices, we can significantly improve our clients' overall sustainability performance and generate an actual positive impact.	Actual positive impact		●	●	●	●
Governance						
Reputational risk related to ethical business						
Our success relies on the trust of our clients, and involvement in any unethical business, e.g greenwashing or corruption, would pose a significant financial risk to our company.	Financial risk	●		●	●	●

Environmental information

An aerial photograph of a dense forest. The trees are mostly green, but there are several patches of yellow and orange, suggesting autumn foliage. The text "Environmental information" is overlaid in white, bold, sans-serif font at the top center of the image.

GHG emissions from own operations

While sustainability is integrated into all aspects of DGE Group's operations and services, we acknowledge the need to reduce our environmental footprint. GHG emissions are generated from every aspect of our operations, primarily business travels, office operations and IT infrastructure, making it essential for us to continuously address this issue. The bulk of our footprint is related to the travelling we do, using our owned or controlled vehicles as well as public transport and other vehicles. Therefore, the most important actions for us are to transition to sustainable transportation, through a fossil-free car fleet and good travelling guidelines. Most of our offices are located near public transport hubs, which is a way for us to promote less carbon-intensive commuting options. Closeness to public transport is one of the criteria we use when selecting office sites.

In Denmark we are changing our carpark to electrical vehicles and have put solar panels on the roof of our largest office. During the year a Sustainability Project Manager was taken on in Denmark to accelerate our sustainability initiatives. In Sweden our sustainability

commitment is reinforced by our compliance with ISO 14001 standards. This certification ensures that we have robust environmental management systems and processes in place to systematically identify, monitor, and manage our environmental impact, including GHG emissions. We actively monitor GHG emissions and have worked for many years to reduce the emissions from company cars and the target to achieve climate neutrality in Scope 1, Scope 2, and Scope 3 Category 6 (business travel) emissions by 2025 has already been achieved in Sweden.



Energy

DGE is committed to reduce our GHG emissions in accordance with the Paris Agreement. Our energy consumption primarily comes from the use of vehicles, electricity, and district heating in our offices. We strive to decrease our dependence on non-renewable energy sources and incorporate renewable energy options whenever possible. However, this is challenging

because many of our offices are in co-working spaces where we cannot control the choice of energy sources. During this reporting period, we faced difficulties in obtaining the necessary documentation to verify the origin of energy used, leaving us uncertain about the proportion of renewable energy in our overall consumption.

Table 1. Greenhouse Gas (GHG) emissions¹⁾

	2023			2022		
	Gross Scope 1 ²⁾ emissions	Gross Scope 2 ³⁾ emissions	Gross Scope 3 ⁴⁾ emissions, Cat. 6 Business travels	Gross Scope 1 emissions	Gross Scope 2 emissions	Gross Scope 3 emissions, Cat. 6 Business travels
Denmark (tCO ₂ e)		15	20			39
Finland (tCO ₂ e)		0	1			Not declared
Estonia (tCO ₂ e)		2	24			10
Latvia (tCO ₂ e)		3	2			1
Lithuania (tCO ₂ e)		14	8			1
Sweden (tCO ₂ e)		10	3	10	3	22
Total DGE Group (tCO₂e)		44	58			71

¹⁾ The Greenhouse Gas (GHG) Protocol has been used as the basis for calculating DGE Group's total GHG emissions. The report includes emissions from Scope 1, Scope 2, and Category 6 (business travels) of Scope 3. The choice of inclusion within Scope 3 was made based on a life cycle screening by the Swedish subsidiary (DGE Mark och Miljö) in 2020.

²⁾ The direct emissions (Scope 1) stem from the use of vehicles owned or controlled by our subsidiaries (operational control approach).

³⁾ Scope 2 covers the indirect emissions from purchased electricity and heating, including the electricity consumption and heating of all facilities operated by the subsidiaries, as well as the use of electric vehicles. In accordance with the voluntary ESRS standards, the calculations of Scope 2 emissions rely on the location-based approach.

⁴⁾ For Scope 3, only the emissions from business travel are covered in this report.

Interview with Daniel Hellqvist, Manager Soil and groundwater, DGE Sweden

Case – Alternative Fuels in DGE Sweden

Our carbon footprint comes mostly from traveling and both in Denmark and Sweden we are transitioning to a fossil-free car fleet.

When did you start working on fuel alternatives for your vehicles?

We've been working on finding good environmental alternatives for our vehicles for several years now. Previously, we had a fleet that included gas-powered cars, which helped reduce our fossil fuel usage, as we primarily fuelled them with biogas. We've also

experimented with using electric cars for fieldwork but haven't found any that work for longer days in the field. However, since many car manufacturers have stopped producing gas-powered vehicles, we've now shifted our focus to cars that can run on HVO100 (bio-diesel). Our efforts have been aimed at reducing fossil fuel dependency while ensuring that our vehicle fleet meets the needs of our fieldwork.

What challenges have you faced?

Cars are crucial tools for our work, even though we prefer using trains or other public transport whenever possible. When we need to go into the field to collect

samples or visit customers who aren't easily accessible by public transport, cars are the best option. The challenge has been finding reliable and safe vehicles that can be adapted to our specific needs and that can run on alternatives to conventional diesel or gasoline.

What's the plan moving forward?

By choosing cars designed for HVO100, we believe we've secured our needs for the next 4-5 years. After about three years of use, we plan to conduct another review to assess the vehicle market and explore any new alternatives that might be available. We'll also evaluate how well the cars we've been using have performed. Every year, we review our fuel usage and mileage through our electronic logbooks.



Resource use and circular economy

Efficient resource utilization and the establishment of circular material flows are essential for society to thrive within its planetary boundaries. As consultants we do not use large amounts of resources, which is why this is not a material aspect for us. All the same we have a footprint, and as part of our commitment to sustainability, we are actively working to reduce this.

Water use

The water consumption at our offices is primarily linked to daily activities such as restroom use, drinking water, and dishwashing. None of the subsidiaries are located in areas of high water stress. We do recog-

nize the importance of managing our water usage to minimize our environmental footprint but since we don't use water in any sort of production no specific targets are set.

Waste management

Reducing and sorting waste is an essential part of our environmental efforts. This includes daily routines to minimize waste and promote recycling in our offices as well as in our field work. The subsidiaries are acting in different geographical locations and the basic requirement is complying with national as well as local requirements concerning waste management.

As one of our longest running services, we investigate, survey and supervise remediation of contaminated soil. These services aim at minimizing the environmental impact of the contamination and ensuring the health and safety of both the public and our client's projects. Due to these services DGE Group perform testing on hazardous waste daily. All samples of soil and building contamination we collect goes to external laboratories that handle the samples according to national legislation. After laboratory analysis left over samples are collected from the external laboratories by a waste handler for proper storage or disposal.

Table 2. Resource use

2023

Total water withdrawal¹⁾ (m³)	874
Water withdrawal at sites located in areas of high water stress (m3)	0
Total generation of waste (tonnes)	20
Hazardous waste (tonnes)	0
Non-hazardous waste (tonnes)	20
Waste diverted to recycling or reuse (tonnes)	4

¹⁾ Many subsidiaries are renting offices or parts of offices, and hence, the exact water consumption cannot be accurately monitored. To obtain a reasonably accurate estimation of total water withdrawal, data from offices where information is available has been used to calculate an average water consumption per employee. This average is then scaled up based on the total number of employees in each subsidiary.

Interview with Elin Jalakas, Marketing and Procurement specialist, DGE Estonia

Case – Striving for Green offices

As a knowledge-based business that offers professional services our employees wellbeing and a healthy work environment is very important.

Can you tell us about the origins of the green office concept and its relevance today?

Absolutely, the green office concept evolved from the green building movement, which began in the 1970s during the energy crisis. Over time, both individuals and companies have increasingly recognized the importance of sustainability, not just in manufacturing and product development, but also in daily operations at home and in the workplace. Today, with ongoing energy crises, the need for sustainable practices is more relevant than ever.

What sustainable practices have you implemented in your offices?

In all our offices, we've significantly reduced paper usage by transitioning to electronic documents. We also prioritize recycling and use second-hand furniture wherever possible. These steps help us minimize waste and promote a more sustainable work environment.

You had an energy audit conducted; can you tell us more about that?

Some time ago, students conducted an energy audit at our Hendrikson DGE office as part of their school

practice. The audit revealed that we were not meeting the necessary criteria to qualify for key components of the green office initiative. We are now evaluating what the best path forward would be. If we have a need for that kind of formal approach to general office management to better adopt environmentally friendly practices in our office operations or if our previous flexible approach uses our resources the best. The goal is always a sustainable, energy-efficient, and eco-conscious work environment.

What other activities are you involved in with the purpose of reducing environmental impact at the office?

We are actively engaged in sorting garbage, reducing the use of transport and being conscious when choosing type of transport use. These activities are part of our broader commitment to sustainability and reducing our carbon footprint.

Supporting clients in reducing environmental impact

As a consulting company providing environmental services, we can catalyse reduction of the environmental impact of our clients. At the same time the increasing pressure from society to act on the environmental challenges of today also gives us financial business opportunities if we stay well updated and proactive. By addressing environmental matters such as climate change, resource efficiency, pollution prevention and circular economy, we can significantly enhance the environmental sustainability performance of our

clients. Our expertise enables us to develop strategies for our clients that not only contribute to global sustainability goals but also enhance the competitiveness of our clients.

We engage with clients to understand their unique environmental and social challenges and goals. Our team of experts assists clients with carbon calculations, environmental impact assessment, measurements, controls, audits, environmental permits to

name a few services. They all related to the environmental footprint (direct or indirect) of the clients and we identify areas for improvement and assist clients in developing action plans and finding solutions for environmental impact reduction.

Through our collaborative efforts, we strive to make a lasting positive impact on the world.

+ 1859

completed projects in 2023

Case – Investigations as foundation for decisions

We support our clients in reducing environmental impact in many ways. For the local authority of Gladsaxe Kommune we performed two services on a contaminated property to help them decide whether or not to buy the property and turn it into a recreational area.

Assessing the costs of potential project on the property

Building environment screening and assessment of any demolition costs was carried out prior to the potential purchase of the property. This is carried out as a screening of building parts to shed light on environmental issues which, in connection with demolition, may be particularly financially burdensome. In assessing demolition costs we take in account that much of the building materials can be reused or upcycled.

The property contains two buried oil tanks, an oil well and a petrol separator which can be sources of soil and groundwater contamination. This means suspicion of contamination so a pollution investigation was conducted as well. To clarify whether there was a soil and groundwater pollution, or both, at these sources and assess any pollution-related costs that should be considered in the decision of purchase. Soil samples were taken for every half meter borehole and from each borehole 3-4 samples were selected and sent to a laboratory for accredited chemical analysis for

the content of oil substances, heavy metals and tar substances. In each borehole, one water sample was taken for accredited chemical analysis for the content of oily substances and chlorinated solvents and their breakdown products.

These assessments and analyses helped the client decide if this was the right property for their planned construction or not. Taking in account demolition costs and pollution-related costs give the whole perspective on the potential project.

Growing need for these services

There is an increasing awareness of environmental issues and the importance of sustainable practices. As more properties are being repurposed for other uses, understanding and mitigating environmental risks becomes crucial. Our services help ensure that properties are safe and environmentally compliant, which is essential for both regulatory reasons and community health.



Social information



Employee well-being and health & safety

We recognize that our employees are our most valuable asset, and their well-being and safety directly impacts engagement and employee retention. Safe working conditions and a supportive work environment with good work-life balance promote employees' overall happiness and prevent accidents and injuries, thereby reducing absenteeism and health-care costs.

Our workforce

DGE Group employs a total of 173 individuals across the six subsidiaries. Our workforce distribution is diverse, with 40% of employees based in Denmark, 25% in Sweden, and 21% in Estonia. Additionally, we have a small number of employees in Finland, Latvia, and Lithuania. A significant 97% of our workforce have permanent employment, highlighting our commitment to job security and stability.

Working conditions and well-being

Our employees in Sweden and Finland are covered by collective bargaining agreements. These agreements ensure fair wages, safe working conditions, and comprehensive benefits for all staff members. In our other subsidiaries, employees are currently not covered by collective bargaining, but we are continuously evaluating opportunities to enhance their working condi-

tions. For example, in Estonia, significant steps have been taken in 2023 to improve employee benefits with the implementation of a new benefit package that began in January 2024. This package includes several measures designed to enhance the overall well-being of our employees.

Health and safety

Key aspects of a safe working environment include physical workspace design, compliance with safety regulations, availability of protective gear and regular safety reviews.

All employees are covered by health insurance. Our subsidiaries have their own policies, actions and targets related to well-being and health & safety. For example, in Finland policies are in place that cover Environment, Health and Safety (EHS) matters and employee well-being. Our subsidiary in Sweden has worked for a long time with employee health & safety within the management system that was certified to ISO 14001 and ISO 9001. In 2023 it was decided that we will also assure compliance with the ISO 45001 standards on Work environment. This involves implementing a systematic approach to manage health and safety risks, including regular assessments, employee training, and strict adherence to safety protocols. It ensures that all

potential hazards and risks are identified and mitigated effectively, fostering a culture of safety and well-being within the workplace. Within the management system there are also several guiding principles regarding employees, these concern talent development, equality and freedom from discrimination.

All subsidiaries conduct annual work environment and office risk assessments, in order to identify what potential hazards and risks the employees are exposed to. The employees in Sweden also participate in weekly surveys covering various aspects of their work experience, including Leadership, Work satisfaction, Meaningfulness, Autonomy, Work situation, Participation, Personal development, Team spirit, and Engagement. These regular check-ins allow us to continuously monitor and improve the workplace environment. In line with these efforts, the Swedish subsidiary has set a target for 2025, aiming to achieve scores above 8 out of 10 in Work satisfaction, Participation, and Team spirit.

Diversity and inclusion

We pride ourselves on promoting gender diversity within our organization. Currently, 53% of our employees are female. This number reflects our dedication to maintaining a balanced and inclusive workplace environment. In Denmark, 58% of our workforce are

men, and the corresponding figure in Sweden is 52%. In the other subsidiaries the majority are female. Additionally, we are committed to addressing gender pay equity within our organization. Currently, the average pay gap between male and female employees is 0,8%, with male employees earning slightly more on average. We are particularly proud of this low pay gap between men and women, a result of dedicated efforts over a long period. However, we acknowledge that inequalities still exist, and we are committed to continuous improvement.

We also strive to offer equal training opportunities to all employees, regardless of their gender or location within the organization. While we are proud of these initiatives, we also acknowledge that there is still room for improvement. We are committed to continuously evaluating and enhancing our policies and practices to better serve our employees. Our journey towards excellence is ongoing, and we are dedicated to making the necessary changes to become an even better workplace. Through these initiatives and ongoing efforts, DGE Group aims to provide a supportive and equitable work environment that values and

nurtures all employees, fostering a culture of fairness, well-being, and professional growth.

Talent development

Talent development is a complex topic where most of the development for a consultant is achieved by taking part in the day-to-day projects. This development is hard to measure. However, there are of course also formal training programs that cover a wide range of skills, from technical proficiency (which is in some cases required to perform certain tasks) to leadership development, ensuring our workforce remains competitive and innovative, and the resources spent on these are measurable to a larger degree. Training hours are measured by most subsidiaries, but work is ongoing to harmonize definitions and ascertain processes are in place throughout the group.

Evaluation assessments are also important levers for talent development. In Sweden we have a KPI saying that 100% of employees should receive a formal performance evaluation and development assessment as well as a co-worker evaluation annually. All subsidiaries offer assessments and foster talent development.

Table 3. Own workforce

2023

	Denmark	Finland	Estonia	Latvia	Lithuania	Sweden	Total
Number of employees (headcount)	69	3	36	7	14	44	173
Number of employees (FTE)	60	2	32	7	13	42	156
Permanent employees	69	2	32	7	14	44	168
Temporary employees	0	1	4	0	0	0	5

Table 4. Health and Safety

2023

Work-related accidents	2
Number of fatalities as a result of work-related injuries and work-related ill health	0

Table 5. Diversity and talent development

2023

Gender diversity	
Women (%)	53
Men (%)	47
Pay gap	
The average pay gap between male and female employees (%)	0,8
Collective bargaining	
Employees covered by collective bargaining (%)	28
Annual training hours per person	
Female	32
Male	27

Interview with Kristiina Štšeglova and Anni Kurisman, spokespersons of HAI, DGE Estonia

Case – Benefit Package

In Estonia the benefit packages have been updated by an employee led initiative.

Can you walk us through how the process of developing the benefits package began?

The idea of updating the benefits package came up more strongly at the start of 2023. Hendrikson already had a benefits package back then, but it was clearly outdated and no longer matched what employees were expecting. The company's management thought this would be a good challenge for the newly formed HAIs to tackle. Initially, there weren't any concrete ideas, just a realization that to attract and retain motivated, young-at-heart people, we needed to offer something compelling. This led us to decide it was important to start brainstorming what the package could include.

How did you choose what to include in the benefits package?

Our approach mainly involved brainstorming, drawing on what we knew other companies offered and what motivates us personally. This helped us write down ideas that not only seemed good but also felt realistic. A lot of emphasis was placed on flexibility and better work-life balance. We discussed specifics like whether to allocate a fixed annual amount for each employee for benefits or to provide specific

resources. We generally preferred the latter, aiming to clearly define each benefit while allowing flexibility. Also, discussed whether and how to link benefits to employee tenure etc. For example, how to tie benefits to how long someone has worked at the company, and it turned out that people have different views on what counts as long enough (with the younger generation thinking it should be shorter).

How did the management or board react to the proposed benefits package?

The management was open and positive from the start, they initiated the update of benefits package. Although the update of the benefits package was put on hold for a while due to other higher-priority matters, such as overhauling the salary and existing motivational systems, it was actively picked up again once those were addressed. While not all ideas were accepted as proposed, through continuous dialogue, some were modified and approved. We were particularly pleased that ideas like one paid health day per quarter, 2 h shortened Fridays and a day off on September 1st for parents attending school openings were directly implemented.

What's next for HAI concerning employee well-being?

In the current year of 2024, a major focus has been on improving cooperation with other DGE group's young

and active members. We realized that the different DGE companies have vast knowledge and technical expertise that wasn't being fully shared, prompting us to start creating competence centres. Additionally, we've worked on strengthening the bonds within Hendrikson as our diverse services and the frequent changes in some sectors can lead to misunderstandings about what exactly our colleagues are doing. We try to bridge this gap and enhance unity and well-being in the workplace, while making sure our efforts are harmonious and not forced. Ultimately, our goal is to ensure that cooperation between DGE companies re-mains organic and organized, fostering joint projects and the exchange of expertise.



Supporting clients in improving their social sustainability

As a consulting company providing sustainability services, we can improve the social sustainability performance of our clients and thereby also affect the lives of people in our clients' own operations and those of their suppliers. Our business model is centred around providing sustainability solutions. We address social sustainability topics such as working conditions

and health and safety in many projects, both from a strategic perspective and in EHS follow-ups and audits. We engage with clients to understand their unique challenges and goals. Our team of experts conducts comprehensive assessments to identify areas for improvement and can also assist in setting up action plans and strategies.

Our tailored solutions help organizations integrate social responsibility into their core operations, ensuring long-term benefits for both people and the planet.

Interview with Mats Sigfridsson, Service Contact for Due Diligence, DGE Sweden

Case – Working with Social Sustainability

How do you typically approach social sustainability projects?

There are four approaches we take when working on social sustainability, depending on the type of project and the phase it is in:

1. **Assessing Social Risks Before Project Initiation:** We conduct risk assessments based on for example the 10 Equator Principles to evaluate potential social risks before a project begins.
2. **During the Construction Phase:** We conduct audits based on but not limited to SA 8000 standard (Sustainable Auditing). This includes evaluating a Swedish work-place based on Swedish legislation concerning social issues such as employment contracts, housing, working hours, stress, gender equality and other relevant factors in projects where many subcontractors are involved.
3. **Working with Suppliers:** Together with our clients, we develop models for how they want to collaborate with their suppliers, such as a code of conduct. We work on-site with the supplier on social issues to help them achieve the criteria within the code of conduct, supplier assessments and product evaluations for goods and services originating both within and outside of Europe.
4. **Industry Standards:** We work directly with corporate standards, especially within the pharmaceutical industry. Here, we assess social issues based on

industry-specific protocols such as PSCI (Pharmaceutical Supply Chain Initiative)

In what ways do these projects create value and what do they achieve?

These projects add significant value by enhancing our clients' understanding of their social impact within their own organization and throughout their value chain. By accompanying us to their suppliers' production sites, they gain deeper insights and hands-on education about the process, to be able to conduct similar assessment themselves. Our approach is collaborative rather than confrontational—we focus on clearly communicating that our goal is to help address any problematic issues. This approach not only strengthens the relationship between the client and their supplier but also contributes to raising social standards and creating a positive ripple effect in the communities where these factories operate.

What are your expectations for the future, and how do you see the market evolving?

With the Corporate Sustainability Due Diligence Directive (CSDDD) on the horizon, we are committed to staying ahead of the curve. For our clients, doing the right thing goes beyond mere compliance with standards. We view adherence to legislation as the bare minimum in all our audits and strive to help our clients exceed these requirements.

Governance information



Reputational risk related to ethical business

Our success relies on the trust of our clients, and involvement in any unethical business, like greenwashing or corruption, would pose a significant financial risk to our company. Establishing a strong corporate culture characterized by sound values is our main means to promote responsible business practices and ethically correct behaviour, reducing this risk.

Code of conduct

Each subsidiary has its own value statements and codes of conduct for employees as well as suppliers and subcontractors. The management of each subsidiary is responsible for ensuring that all employees are aware of and knowledgeable about how to act in accordance with the code of conduct, by setting example. The code of conduct should be a natural part of the company culture. Each employee is responsible for adhering to the code of conduct.

Quality control

Quality control and risk management are integral to our commitment to excellence. At DGE we recognize that maintaining high-quality services is essential for our clients and our reputation. Our commitment to quality control includes the following key elements.

We have standardized processes where we adhere to structured processes and methodologies across our consulting engagements. These standardized approaches ensure consistency, accuracy, and reliability in our deliverables. All project work undergoes thorough peer reviews. Our consultants collaborate to validate findings, assess methodologies, and enhance the overall quality of our recommendations.

The Swedish subsidiary has a management system that is certified to ISO 9001 and the laboratory is also certified to SS-EN 17025.

Incident management

Management of incidents related to ethical behaviour is different at our subsidiaries and connected to our codes of conduct. We are not covered by the legal requirements to provide a formal whistleblowing function, but discussions are ongoing regarding whether this could be needed all the same.

No incidents of unethical behavior were reported during 2023 and no convictions or fines for violation of anticorruption or anti-bribery laws. The Group and its subsidiaries have not been the subject of any legal

actions relating to corruption or bribery since the group was founded.

Data security policies and procedures

Ensuring the confidentiality, integrity, and availability of data is vital for maintaining trust with our clients and compliance with relevant regulations. We only collect and retain data for specific purposes, use VPNs and keep software updated with the latest security patches. We adhere to GDPR legislation and regulatory reviews our routines.

Interview with Gediminas Čyžius, Soil and Groundwater Contamination Expert, DGE Lithuania

Case - Business ethics in environmental consulting

At DGE, ethical responsibility forms the cornerstone of our operations, particularly when dealing with complex environmental challenges such as soil contamination. As environmental consultants, we are committed to upholding transparency, honesty, and integrity in every project we undertake. We understand that contaminated soil can present ethical dilemmas, such as the conflict between economic development and environmental preservation. However, our priority is always clear: we aim to protect the environment and human health by ensuring that any contamination is identified, assessed, and remediated transparently. Decisions related to contaminated soil have long-lasting impacts on public health, the environment, and the future use of land, making it vital to approach these projects with the highest ethical standards. One of the key responsibilities we bear is ensuring that our reports and recommendations reflect the true condition of the land.

How do you ensure high ethical standards in your work, especially when dealing with environmental contamination?

In our fieldwork, we always have at least two specialists on site. From day one, they are aligned with our core principles: protecting nature and public health is our top priority. But we also understand the challenges developers face, so we strive to find a balance between ensuring environmental safety and helping the projects succeed. If a client tries to pressure our

experts into cutting corners, our team immediately informs the management. In these cases, it's the leadership's role to step in and explain the benefits of a sustainable, transparent approach both for the environment and the client's long-term interests.

How do you support consultants in case they face external pressure?

If any external pressure arises, our team always knows they have full support from the management. We've had situations where clients assumed that hiring a more "flexible" consultant might get faster results. However, these clients often return to us after learning the hard way that trying to bypass proper environmental assessments can end up causing much bigger issues down the road. By addressing contamination problems transparently and thoroughly from the start, we not only help maintain their reputation but also save them time and money in the long run.

Can you share a personal experience that reflects your strong values on this matter?

I've experienced situations where clients were tempted to take shortcuts to save time or costs. But after realizing the consequences of not properly addressing environmental risks, they came back to us, appreciat-

ing the value of doing things the right way. Over time, we've built strong relationships with major developers who trust our advice and know that we're not just about solving problems for today but also about protecting them from future risks. They understand that our thorough and honest approach is not only beneficial for the environment but is also a smarter business decision.



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