



ESG-report 2024

This sustainability report has been prepared in accordance with EFRAG's publication "[Draft] Voluntary ESRS for non-listed Small- and Medium-Sized Enterprises - Exposure Draft (VSME ESRS ED)" (EFRAG, VSME, 2024)

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Chapter 01:

Basic module



B 1

- Basis for preparation

"BORG IT ApS ESG report makes use of disclosure requirements from both the Basic and Extended module on an individual level. Balance sheet size and revenue are omitted.

Legal form: ApS

NACE-sector classification: 6210

Number of employees per head: 6

Country of main activities: Denmark



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B 2 - Practices, policies and future initiatives for transitioning towards a more sustainable economy

The transition to a more sustainable economy at BORG IT includes practices where our company actively works with ESG principles to ensure sustainability, responsible business operations and social responsibility. We implement the following practices:

Environment: Reduced carbon footprint through remote work and public transportation, and energy-efficient data centers.

Social responsibility: Diversity and inclusion in employee composition, continuous competence development and support for charitable projects. Pension schemes are made through the employer to employees. Pensions include a range of positive social and economic benefits for both employee and employer.

To support our ESG goals, we have developed clear policies as described here:.

Sustainability policy: Implementing green technologies and reducing the company’s energy consumption.

Diversity & Inclusion policy: Equal opportunities for all employees, regardless of gender, ethnicity or background.

IT Security Policy: Strict data protection protocols and compliance with international standards.

Ethical Business Policy: Anti-corruption, fair competition and responsible supplier choices.

To strengthen our ESG efforts, we have implemented an internal “Green IT” strategy where we have started more sustainable procurement of power and hardware.

To ensure progress in our ESG initiatives, we measure the CO2 reduction of the company’s consumption supported by emission monitoring through a third-party solution. In addition, we have a strong focus on data protection compliance through ongoing internal audits of IT security and compliance.

By continuously working with ESG, we ensure a responsible, sustainable and ethical business model that creates value for both society and our customers.

Basic metrics - Enviroment

B 3 - Energy and greenhouse gas emissions

(Energy)

BORG IT ApS does not own, lease or control fossil fuel powered equipment. The electricity is supplied by a utility company to the property in Gråsten, and due to a new property owner, it has not been possible to request the consumption for the period. The new owner expects to deliver the consumption for 2024 during 2025, and then the consumption will be included in the reporting. The office address is not included in the report as the company’s employees have not visited the office during the financial year.

Tabel 1: Energy		Consumption of renewable energy (MWh)	Consumption of non-renewable energy (MWh)	Total energy consumption (MWh)
Electricity (as reflected in utility bills)				
Fossil Fuels	0	0	0	
Total				

B 3 - Energy and greenhouse gas emissions (GHG)

We continue to work towards being able to report our emissions across all scopes, which has been a key objective in last year’s ESG reporting. This initiative emphasizes our commitment to transparency and accountability and our dedication to putting words into action in the green transition.

Heat and electricity (scope 2) are supplied by a utility company to the site in Gråsten, and due to a new property owner, it has not been possible to request consumption for the period. The new owner expects to deliver the consumption for 2024 during 2025, and then the consumption will be included in the reporting. The office address is not included in the statement as the company’s employees have not visited the office during the financial year.

Tabel 2: Greenhouse gas emissions		Greenhouse gas emissions (tCO2eq)
Scope 1		0
Scope 2		
Scope 3		
Total		

B 6 - Water

There are currently no places in Denmark with water stress, which is why the headquarters is not located in an area with water stress. Water is supplied by a company to the headquarters in Gråsten, and due to a new property owner, it has not been possible to request consumption for the period. The new owner expects to deliver the consumption for 2024 during 2025 and then the consumption will be included in the reporting. The office address is not included in the report as the company's employees have not visited the office during the reporting period.

Tabel 3: Water consumption	Water withdrawal (m3)	Water consumption (m3)
Headquarter, Denmark	0	

B 7 - Resources Use, circular economy and waste management

BORG IT ApS consumes IT equipment responsibly and ensures that resources are utilized optimally. The company purchases computers and phones for its employees, but in the current and previous financial year has not generated any electronic waste as all equipment is still in operation. This reflects a conscious approach to extended lifetime and sustainable use of electronic devices. An agreement has been made with the supplier for the purchase of reused (refurbished) IT equipment. When purchasing new equipment, the used equipment is sold for recycling.

Household waste is not considered relevant to report due to data quality as all employees work remotely.



Basic metrics - Social

B 8 - Workforce – General characteristics

The total number of employees by employment type: temporary and permanent, by gender and by country is shown in Table 4, Table 5 and Table 6.

Tabel 4: Own workforce, contract type	Number of employees (per head)
Temporary contract	0
Permanent contract	6
Total employees	6

Tabel 5: Own workforce, gender	Number of employees (per head)
Man	3
Woman	3
Other	0
Not specified	0
Total employees	6

Tabel 6: Own workforce, country	Number of employees (per head)
Denmark	6
Total employees	6

B 9 - Workforce – Health and safety

Since the company's establishment, there have been no recorded work-related accidents, including either injury rate incidents or work-related fatalities. There have also been no reported cases of work-related health challenges.

Pension savings including health insurance, health package, disability, critical illness and death cover.

B 10 - Workforce – Remuneration, collective bargaining and training

Alle medarbejdere modtager en løn, der ligger over den fastsatte mindsteløn. Ingen af virksomhedens ansatte er omfattet af kollektive overenskomster. BORG IT understøtter aktivt medarbejdernes mulighed for at opnå relevant uddannelse og videreudvikling af deres kompetencer for at sikre, at BORG IT ApS fortsat er en markedsledende aktør inden for de ydelser, der tilbydes. Der har været uddannelser og forløb ifm. HR og lønfunktioner.

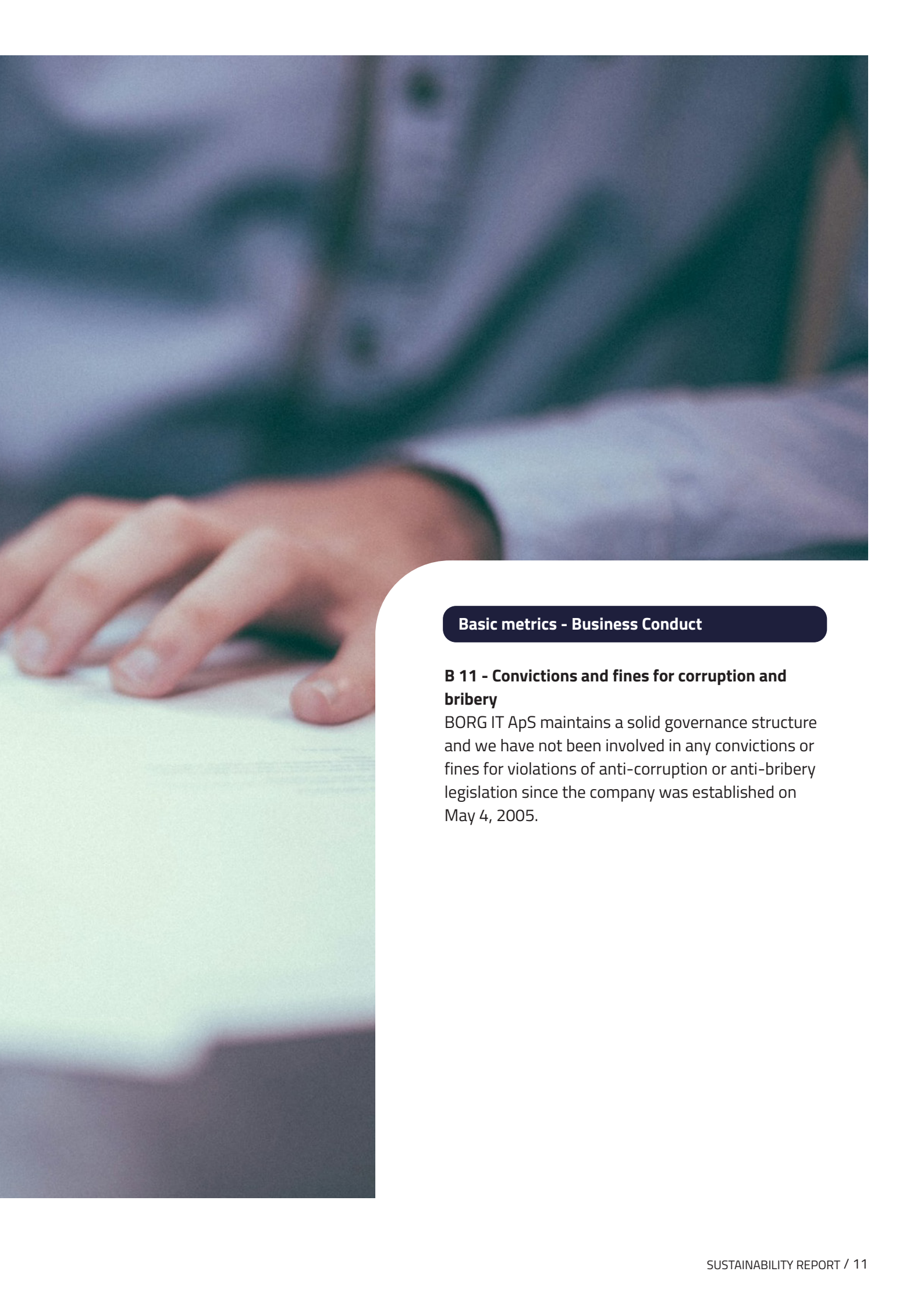
Medarbejdere har taget online træningsforløb i ESG hos f.eks. Dansk Industri og GoLearn.

Tabel 7: Average annual training hours	Average annual training hours
Man	60
Woman	20
Other	0
Not reported	0
Total employees	80









Basic metrics - Business Conduct

B 11 - Convictions and fines for corruption and bribery

BORG IT ApS maintains a solid governance structure and we have not been involved in any convictions or fines for violations of anti-corruption or anti-bribery legislation since the company was established on May 4, 2005.

Chapter 02:

Comprehensive module



General information

C 1 - Strategy: Business Model and Sustainability – Related initiatives

The business model at BORG IT ApS is primarily based on providing advanced SAP IT solutions, comprehensive support and consulting services to both small and large companies. The company specializes in helping organizations optimize their business processes using SAP software, which includes implementation, maintenance and ongoing support.

BORG IT ApS operates in the B2B segment, where the company has established strong relationships with SAP AG in Germany. This collaboration gives BORG IT ApS access to the latest SAP technologies and updates, making it possible to offer customers the most efficient and modern solutions on the market. The company is therefore in a central position as a trusted advisor and provider of customized IT solutions that support customers' growth and streamline their operational processes.

The company collaborates with a number of other companies as listed here:
OnDevice Solutions, EviShine, Energenia, GD-team, E-SG.cloud and Natuvion.

Social metrics

C 6 - Additional own workforce metric – Human rights policies and processes

BORG IT ApS has a code of conduct and human rights policy for its own workforce. This means that there is a formal document detailing the ethical guidelines, behavioral requirements or principles to be followed by employees in order to protect human rights and ensure a responsible work culture. The company has policies and procedures covering areas such as occupational health and safety, equality and employee rights.

Tabel 8: Code of conduct or human rights policy for your own workforce?		Yes/No
Child labor		Yes
Forced labor		Yes
Human trafficking		Yes
Discrimination		Yes
Accident prevention		Yes
Other?		Yes
If yes, please specify.		Work environment, equality or employee rights
Mechanism for handling complaints from own employees?		Yes

C 7 - Incidents related to severe human rights cases

The company is not aware of any confirmed incidents involving workers in the value chain, affected communities, consumers or end users.

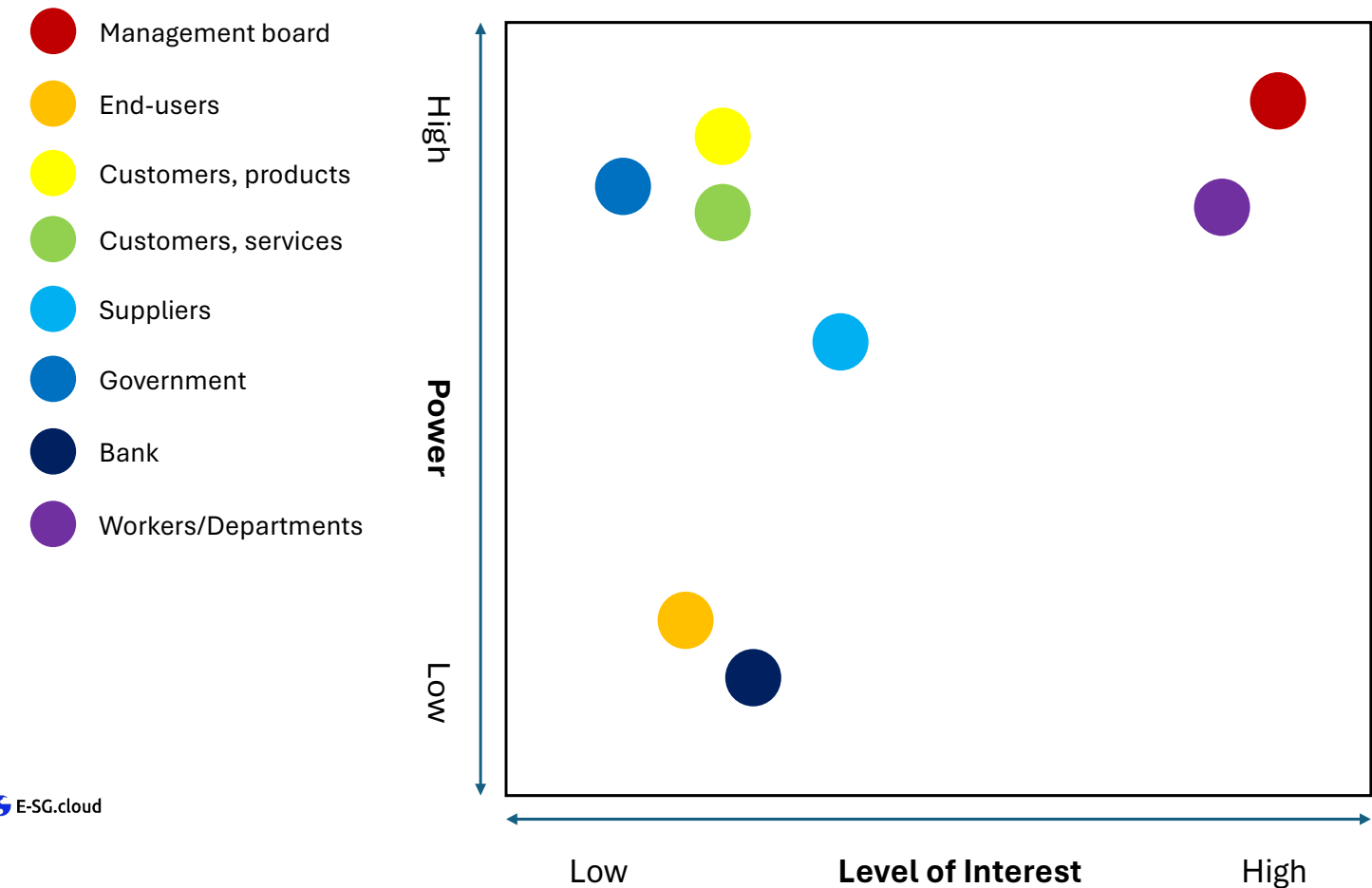
Chapter 03:

Stakeholder mapping



The stakeholder mapping for BORG IT ApS has been updated to ensure a structured and strategic approach to our relationships with key stakeholders. Through this process, we identify and analyze stakeholders to determine which ones have the greatest impact on our business. The mapping strengthens our ability to make informed decisions and engage the most significant stakeholders during the dual materiality assessment. This both supports our business strategy and furthers our ESG goals by ensuring a targeted and responsible approach to sustainability and societal impact.)

Figure 1: Stakeholder map



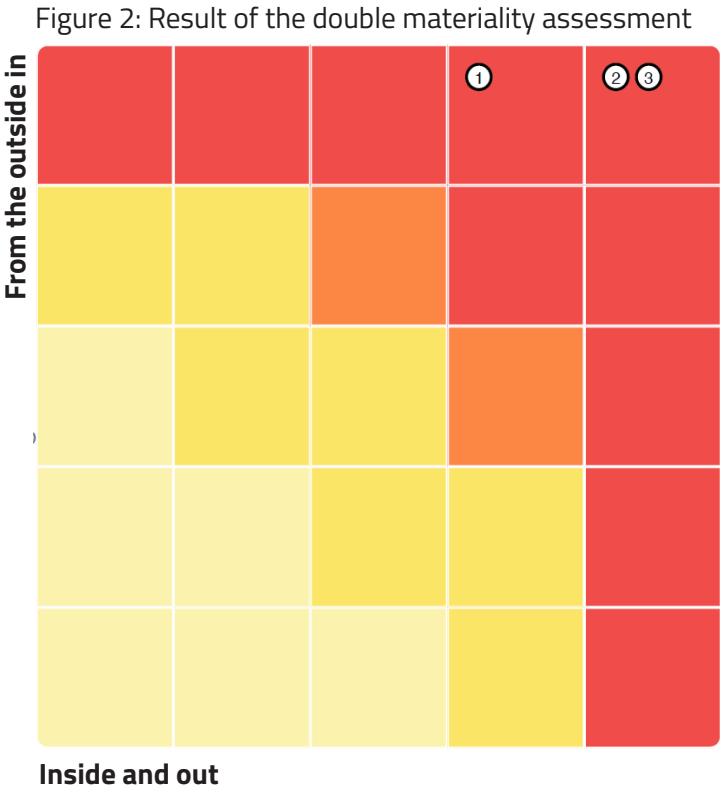
Chapter 04:

Double Materiality Assessment 2024



The double materiality assessment for BORG IT ApS has been updated after a thorough review. In this process, the Danish Business Authority’s template for ranking impacts, opportunities and risks has been used. Climate change, own workforce and business behavior are identified as significant as they exceed the threshold for materiality.

Although the double materiality assessment is not a requirement in the VSME standard, it serves as a valuable strategic tool to identify key ESG focus areas for improvement for our organization. The assessment supports targeted efforts and ensures that our organization focuses on the most significant aspects in the upcoming reporting period.



- 1: E1 Climate Change
- 2: S1 Own workforce
- 3: G1 Business Conduct

Climate Change (E1)

Climate change was identified as critical due to its dual influence on the company’s financial performance and environmental impact. Climate change, resource management, and emissions reduction are central to the company’s commitment to sustainable growth and align with regulatory and client demands for reduced environmental impact. Financially, strong environmental practices can lead to cost efficiencies, compliance with carbon-related regulations, and access to sustainability-focused investment opportunities. The materiality of E1 reflects the importance of environmental stewardship in managing operational costs and advancing sustainability, benefiting the company’s economic and ecological standing.

Own Workforce (S1)

Own workforce matters were identified as material for their impact on stakeholder relationships and their influence on the company’s financial health. Workforce well-being, diversity, and community engagement directly affect talent retention, innovation, and brand reputation. A strong social focus fosters an inclusive and supportive work environment, enhances productivity, and aligns with client and societal expectations. Financially, addressing social matters reduces costs associated with high turnover, promotes innovation through diverse perspectives, and supports the company’s standing in competitive markets. Recognizing the materiality of social matters underscores their role in sustaining a positive corporate culture that contributes to both financial stability and societal impact.

Business Conduct (G1)

Business conduct emerged as materially important, affecting both financial outcomes and broader impacts on stakeholder trust and operational integrity. Effective governance is essential for maintaining compliance, mitigating risks, and fostering responsible business conduct. Strong governance standards reduce financial risks associated with regulatory breaches, enhance reputational stability, and build trust with investors and clients. Consequently, governance practices not only safeguard financial performance but also drive ethical business operations and resilience, aligning with both financial and impact materiality.

