BORG IT ApS
Borggade 22
6300 Gråsten
Denmark

BORG IT ApS VSME RAPPORT FOR 2025 2025

Start date: Jan 1, 2025 End date: Dec 31, 2025

Comprehensive Module

Entry specific Module

Basic Module

Statement from our Founder & CEO

At BORG IT ApS, sustainability is not an afterthought — it is an integral part of how we evolve as a responsible IT and digital solutions provider. With over 20 years of experience supporting our clients' digital transformations and delivering SAP services, consulting and bespoke digital solutions across Europe, we recognise that long-term business success goes hand in hand with environmental stewardship, social responsibility, and rigorous governance.

Over the past two years, we have invested in systematic sustainability reporting, culminating in our ESG reports for 2023 and 2024, and we are committed to producing our third report this year. These reports reflect our ongoing effort to measure and improve our impact transparently and meaningfully.

Our sustainability journey is driven by a clear purpose:
Reducing our environmental footprint by adopting resource-efficient practices — for example, maximising the service life of IT equipment and responsibly recycling where appropriate.
Enhancing social responsibility, ensuring ethical conduct, integrity, and fairness are embedded in everything we do.

Our business practices have consistently shown zero incidents of corruption or legal penalties, reflecting strong governance standards.
Promoting transparency and accountability, engaging with stakeholders and reporting openly on progress, shortcomings and future ambitions.

These efforts strengthen our belief that sustainability must be actionable, measurable and integrated into how we deliver value — for our people, our clients and society at large.

I want to thank our employees, partners and clients for their continued dedication to this journey. At BORG IT, we will persist in embedding sustainability into our strategy — making responsible choices today to ensure a thriving and resilient tomorrow.

Lauge Borg
Founder & CEO

Basic Module

B1 - Basis for preparation

BORG IT ApS reports sustainability information in alignment with the VSME Basic and Comprehensive modules (option b) on an individual entity basis. The reporting approach follows the structure and principles set out in the VSME framework and is intended to provide a transparent, consistent, and proportionate overview of the company's sustainability-related activities, policies, and outcomes.

The objective is to ensure that the disclosures remain meaningful, accurate, and useful for stakeholders. Sustainability considerations are integrated into the company's internal processes, decision-making, and operational practices where relevant and feasible.

Financial size indicators, including balance sheet total and revenue, are excluded from the scope of this report due to sensitivity. This exclusion is based on internal confidentiality considerations and does not affect the company's alignment with the qualitative disclosure requirements of the VSME Basic and Comprehensive modules (option b). All other relevant sustainability information is included in accordance with the applicable guidance.

The company is organised as a private limited company (ApS) and is classified under NACE code 6210 (Computer programming activities). Its primary activities consist of software development, IT consulting, and related digital services. These activities include the design, development, implementation, and maintenance of software solutions, as well as technical support and advisory services to business clients. The company's operations are digital and service-based.

BORG IT ApS employs an average of three full-time equivalent employees. Due to the small organisational structure, employees typically perform multiple roles, and management is closely involved in both strategic and operational matters. This structure allows for direct communication, short decision-making processes, and a high degree of flexibility in implementing improvements, including those related to sustainability.

The company conducts its main activities in Denmark and Germany respectively. Its customer base is primarily business-to-business, and services are delivered either remotely or through limited on-site engagements. As a result, the company's environmental footprint is mainly associated with office energy use, digital infrastructure, business travel, and procurement of IT equipment and services.

Given its size and business model, BORG IT ApS focuses on practical and achievable sustainability measures, such as responsible resource use, energy efficiency, and the promotion of a healthy and supportive working environment. The company seeks to maintain compliance with applicable laws and regulations, while gradually strengthening its sustainability practices in line with future growth, evolving standards, and stakeholder expectations. The sustainability report is intended as a living document that will be updated and further developed over time as the company's activities and reporting maturity evolve.

	Address	Postal Code	City	Country	Coordinates (Geolocation)
Headquator in Denmark	Borggade 22	6300	Gråsten	Denmark	54.92117 - 9.591284
Office in Germany	Kurfürstendamm 7	DE-10707	Berlin	Germany	52.5010884 - 13.3166184

B2 - Practices, policies and future initiatives for transitioning towards a more sustainable economy

In 2025, BORG IT ApS continues its transition toward a more sustainable and responsible business model. ESG principles remain fully integrated into the company's operations, decision-making processes, and long-term strategy, ensuring a strong focus on sustainability, responsible business conduct, and social responsibility.

Through this ESG report, the company aims to be transparent about its compliance and progress in sustainability-related initiatives. BORG IT ApS takes responsibility by actively collaborating with universities and educational institutions. The company has established an advisory board connection with the University of Southern Denmark (SDU), employs student assistants from CBS, KU, and SDU, and participates in bachelor-level projects with students from SDU.

In addition, the company has entered into an agreement with CyberPilot, initially covering internal staff, with plans to extend the programme to external employees and subcontractors in 2026. A dedicated Code of Conduct for subcontractors has also been implemented.

A deep dive into ESG highlights of 2025:

Environmental Responsibility
BORG IT ApS actively works to reduce its environmental impact through a continued emphasis on remote work solutions, the use of public transportation, and reliance on energy-efficient data center suppliers. As part of our ongoing "Green IT" strategy, we have further strengthened our approach to sustainable procurement of energy and hardware, prioritizing solutions with lower environmental impact. We purchase electricity as green as possible, supported by a contractual partnership with the organisation 0-emission.

To monitor and improve performance, the company measures CO_2 emissions related to its operational consumption, supported by third-party emission monitoring solutions. These measurements provide transparency and support data-driven decisions to further reduce the company's carbon footprint.

Social Responsibility
Social responsibility remains a key pillar of BORG IT ApS' ESG approach. The company promotes diversity and inclusion across its workforce, ensuring equal opportunities regardless of gender, ethnicity, or background. Continuous competence development and skills enhancement are supported to strengthen employee engagement and long-term employability.
BORG IT ApS also provides employer-sponsored pension schemes to its employees. These pension arrangements offer positive social and economic benefits for both employees and the company, contributing to long-term financial security and workforce stability. In addition, the company continues to support charitable and social initiatives aligned with its values.

Governance, Policies, and Compliance
To support and formalize its ESG objectives, BORG IT ApS maintains a set of clear and documented policies, including:
Sustainability Policy: Focused on the implementation of green technologies and the reduction of overall energy consumption.
Diversity & Inclusion Policy: Ensuring equal treatment and opportunities for all employees.
IT Security Policy: Establishing strict data protection measures and compliance with relevant international standards.
Ethical Business Policy: Covering anti-corruption measures, fair competition practices, and responsible supplier selection.
Progress in governance and compliance is supported through ongoing internal audits of IT security and data protection practices, ensuring continued alignment with regulatory requirements and industry standards.
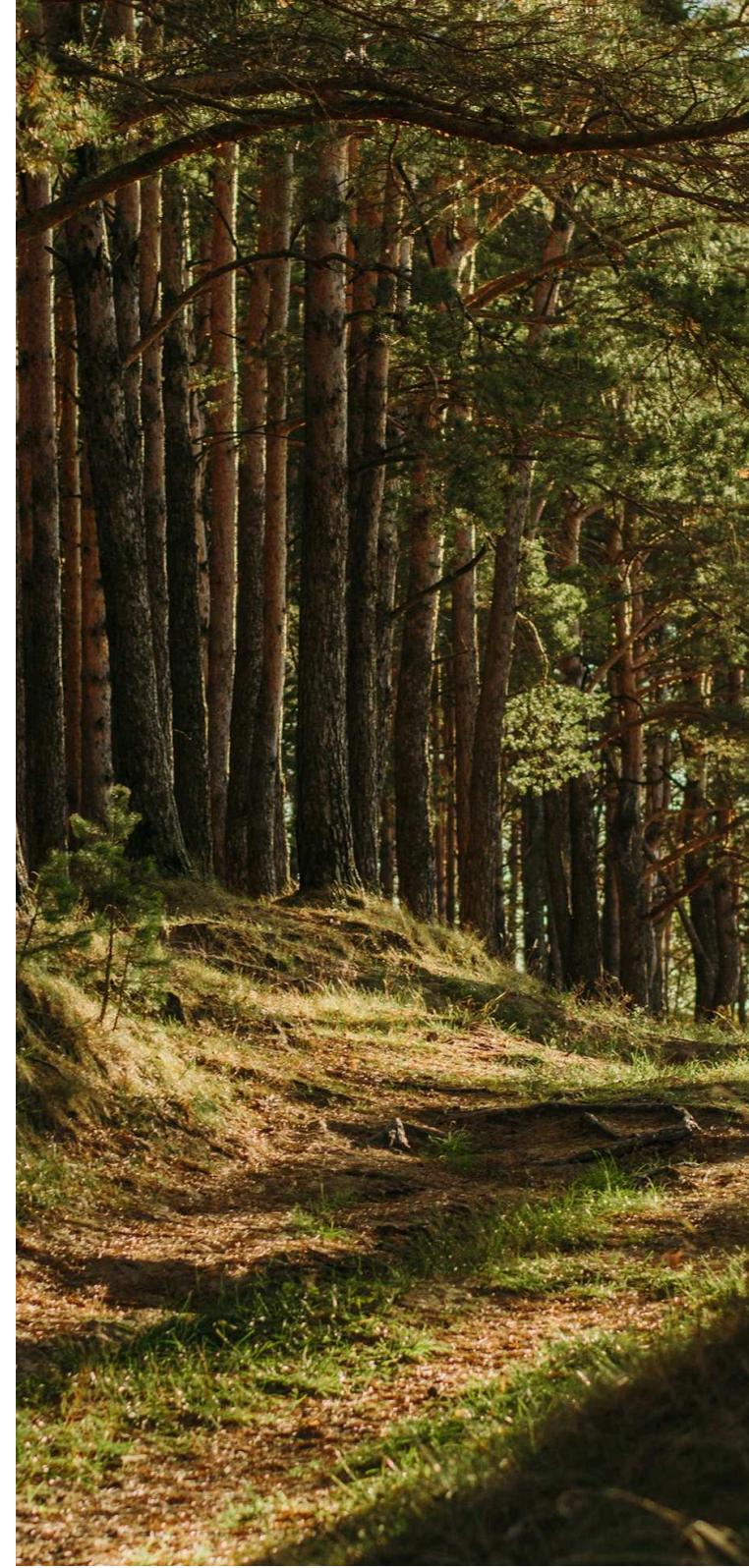
B3 - Energy and greenhouse gas emissions (Energy)

During the accounting year, the offices were not in operation, as no regular on-site activities were carried out. The company's operations were instead conducted remotely, with employees working from alternative locations and relying primarily on digital tools and cloud-based infrastructure. As a result, the physical office premises did not contribute to the company's operational energy use during the reporting period.

When the offices were previously in use, their energy consumption had already been assessed as minimal, below 0.00 tCO_2. This was primarily due to the limited size of the premises, the low number of employees, and the predominantly digital nature of the company's activities.

Given that the offices were not in operation during the accounting year, and considering that their emissions were already assessed as negligible when active, it has not been considered relevant to include them in the report. The exclusion is therefore based on both the lack of activity during the reporting period and the immaterial level of emissions associated with the offices under normal operating conditions.

The company will continue to monitor its operational setup in future reporting periods. Should the offices return to daily use or if energy consumption becomes material, the associated data will be reassessed and included in the sustainability report in accordance with the applicable reporting framework. This approach ensures that the report remains proportionate, accurate, and focused on the most relevant sources of environmental impact.

B3 - Energy and greenhouse gas emissions (GHG)

In collaboration with a third-party provider, the company has taken steps to account for Scope 3 emissions. These emissions are primarily linked to purchased goods and services, capital goods, and transportation and distribution, which together represent the most relevant indirect emission categories for the company's activities. The assessment is based on available procurement data, estimated usage patterns, and standard emission factors provided through the third-party methodology.

As the company's operations are largely digital and service-based, direct emissions remain negligible, while the majority of the reported footprint is associated with upstream value chain activities. The Scope 3 calculation is therefore intended to provide a more complete picture of the company's overall environmental impact, even though it relies partly on estimates and average factors.

The data has not been subject to external audit at this stage, and the figures should therefore be understood as indicative rather than fully verified. The company intends to improve data quality and transparency over time, including the potential use of more granular supplier data and, where relevant, external verification in future reporting periods.

	Udledning af drivhusgasser (tCO2e)
Scope 1	0
Scope 2	0
Scope 3	58
I alt	58 tCO2e

B6 - Water

BORG IT ApS operates a business model with very limited direct water consumption. The company does not own or operate production facilities, data centers, or office premises, and all employees work remotely. As a result, BORG IT ApS does not have direct operational water use that is considered material for ESG reporting purposes.

Water consumption related to employee household use is not monitored or reported, as it falls outside the company's operational control and due to limitations in data availability and relevance. Indirect water use associated with third-party service providers, such as cloud and data center services, is managed through supplier selection processes that prioritize energy-efficient and environmentally responsible providers, where feasible.

Based on the nature and scale of its activities, water-related risks and impacts are assessed as low. Consequently, no specific water reduction targets or water management initiatives have been established for 2025. BORG IT ApS will continue to reassess the materiality of water consumption as part of its ongoing ESG evaluation and will update its disclosures should business activities change.

	Water withdrawal	Water consumption
All sites	0	0
Sites in areas with water stress	0	0

B7 - Resources Use, circular economy and waste management

In 2025, BORG IT ApS continues to apply a responsible approach to the consumption and lifecycle management of IT equipment. The company ensures that digital resources are utilized efficiently and with a focus on extended product lifetimes.

BORG IT ApS provides computers and mobile phones to its employees. This reflects a deliberate strategy to extend the useful life of IT assets and minimize unnecessary replacement. To further support circular economy principles, the company has established an agreement with its supplier for the purchase of reused (refurbished) IT equipment where feasible. When new equipment is required, previously used devices are sold for recycling or reuse, ensuring responsible end-of-life handling.

Household waste is not considered material for reporting purposes, as all employees work remotely and the company does not operate physical office facilities. Due to limited data availability and low relevance, household waste is therefore excluded from ESG reporting.

	Waste diverted for reuse or recycling (tonnes)	Waste sent for disposal (tonnes)
Non-hazardous waste	0	0
Hazardous waste	0	0

B8 - Workforce – General characteristics (Type of contract)

The general characteristics of type of contract shows an alignment between the strategic direction and type of contract as all employees have job security in permanent contracts.

	Number of employees (full-time equivalents)
Temporary contract	0
Permanent contract	3
Total employees	3

B8 - Workforce – General characteristics (Gender)

The gender split for the reporting period aligns with our strategy of building a diverse workforce through skills-based hiring, as shown in the table below.

	Number of employees (full-time equivalents)
Male	1
Female	2
Other	0
Not reported	0
Total employees	3

B8 - Workforce – General characteristics (Country of employment contract)

All employees are based in Denmark, excluding the advisory board, which is based in Germany and Denmark.

	Number of employees (full-time equivalents)
Denmark	3

B9 - Workforce – Health and safety

In 2025, BORG IT ApS continues to maintain a strong focus on employee health, safety, and well-being. Since the company's establishment, there have been no recorded work-related accidents, including injury rate incidents or work-related fatalities. In addition, no work-related health issues have been reported, reflecting a safe working environment supported by remote work practices and proactive risk management.

Employee well-being is further supported through employer-sponsored pension savings and comprehensive insurance coverage. These benefits include health insurance, preventive health packages, disability coverage, critical illness insurance, and death cover, contributing to financial security and long-term employee welfare.

BORG IT ApS remains committed to maintaining high standards for occupational health and safety and to continuously supporting the physical, mental, and financial well-being of its employees.

B10 - Workforce – Remuneration, collective bargaining and training

In 2025, BORG IT ApS continues to ensure fair and competitive remuneration for all employees. All employees receive salaries that exceed the applicable statutory minimum wage. None of the company's employees are covered by collective bargaining agreements.

BORG IT ApS actively supports employee access to relevant education, training, and continuous skills development.

Ongoing competence development is prioritized to ensure that employee capabilities remain aligned with both current and future business needs.

This focus on learning and professional development enables BORG IT ApS to maintain a high level of expertise and a competitive market position within the services offered, while also providing attractive and development-oriented employment conditions.

	Average annual training hours
Male	5
Female	10
Other	0
Not reported	0

B11 - Convictions and fines for corruption and bribery

BORG IT ApS continues to maintain a robust and well-functioning governance framework. The company upholds high standards of business ethics and integrity, supported by clear internal policies and procedures. As of 2025, BORG IT ApS has not been subject to any convictions, penalties, or fines related to anti-corruption or anti-bribery legislation since its establishment on May 4, 2005. Ongoing compliance efforts and management oversight remain key priorities to ensure continued adherence to applicable laws and regulations.

Comprehensive Module

C1 - Strategy: Business Model and Sustainability – Related initiatives

In 2025, BORG IT ApS continues to operate a specialized business model focused on the delivery of advanced SAP-based IT solutions. The company provides comprehensive consulting, implementation, maintenance, and ongoing support services to both small and large enterprises. Through its expertise in SAP technologies, BORG IT ApS supports customers in optimizing and streamlining their business processes, enabling increased efficiency and long-term operational value.

BORG IT ApS operates exclusively within the B2B segment and has established strong and long-standing relationships with SAP SE SAP AG in Germany and other national and international companies and IT partners. This collaboration provides access to the latest SAP technologies, product updates, and best practices, allowing the company to offer modern, efficient, and future-ready solutions to its customers.

As a result, BORG IT ApS is positioned as a trusted advisor and solution partner, delivering tailored IT solutions that support customer growth, digital transformation, and process optimization.

In addition to its direct collaboration with SAP, BORG IT ApS cooperates with a network of specialized partners to strengthen its service offering. These collaborations enhance the company's technical capabilities and enable the delivery of integrated and scalable solutions aligned with customer needs.

C6 - Additional own workforce metric – Human rights policies and processes

In 2025, BORG IT ApS maintains a Code of Conduct and a Human Rights Policy applicable to its own workforce. These policies are formalized in documented guidelines that define ethical standards, expected behavior, and fundamental principles designed to safeguard human rights and promote a responsible and respectful work culture.

The company's policies and procedures address key areas including occupational health and safety, equal treatment and non-discrimination, employee rights, and fair working conditions. Compliance with these policies is supported through management oversight and ongoing internal review.

	Code of conduct or human rights policy for 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 & employee rights
Mechanism for handling complaints from own employees?	Yes

C7 - Incidents related to severe human rights cases

BORG IT ApS has not identified any confirmed incidents involving human rights violations affecting its own workforce, workers in the value chain, affected communities, consumers, or end users during the reporting period. The company has not received any formal complaints, legal claims, or substantiated reports related to discrimination, harassment, forced labour, child labour, or other human rights concerns.

Based on the nature of the company's activities and its business model, human rights–related risks are assessed as limited. The company operates primarily within the IT and software sector, with a small workforce and a largely digital service delivery model. There are no manufacturing processes, high-risk supply chains, or operations in regions typically associated with elevated human rights risks. Most suppliers consist of established technology providers and service partners located in jurisdictions with generally strong labour and human rights protections.

Despite the relatively low risk profile, the company recognises the importance of responsible business conduct and respect for internationally recognised human rights principles. Basic expectations regarding fair treatment, non-discrimination, and compliance with applicable labour laws are integrated into the company's internal practices and supplier relationships where relevant.

The company will continue to monitor potential risks and developments related to human rights, both within its own operations and across its value chain. As part of its ongoing sustainability efforts, BORG IT ApS intends to review and update its policies, procedures, and due diligence practices as necessary, in line with regulatory developments, stakeholder expectations, and the evolving scale of its activities.

Entry specific Module

Z01 - Information requests received from the banking industry

During the reporting period, the company received information requests from banking institutions. The inquiries primarily focused on ESG data and sustainability-related performance indicators, including the company's environmental impact, governance practices, and overall approach to responsible business conduct. These requests formed part of the banks' internal risk assessments, compliance procedures, and sustainability-related reporting obligations.

The company provided the requested information based on available internal data and its current sustainability reporting practices. As a small enterprise, the company maintains a proportionate and pragmatic approach to ESG data collection, ensuring that responses to such inquiries remain accurate, relevant, and aligned with its operational scale.

The requests from financial institutions reflect a broader trend of increasing expectations for transparency in sustainability matters, even among smaller companies. In response, the company has continued to strengthen its internal data collection and reporting processes in order to meet external stakeholder requirements more efficiently. The company expects similar requests to continue in future reporting periods and will aim to further improve the quality, structure, and availability of its ESG-related information.

	Yes/No
Has the company, within the past two years, been involved in any public cases related to ethical, social, or environmental issues?	No
Has the company, within the past two years, faced any legal claims due to non-compliance with social or environmental regulations?	No
Has the company, within the past two years, experienced any accidents or incidents?	No
Do the company's supply chain activities take place outside the EEA countries?	No