



DGEGroup

DGE Group AS
www.dge-group.com

SUSTAINABILITY REPORT

2025

About this report

This report presents the environmental, social, and governance (ESG) disclosures for DGE Group AS (DGE Group) for the period from 1 January to 31 December 2025. It covers the operations of the DGE Group in Denmark, Estonia, Finland, Latvia, Lithuania, Norway, and Sweden. This report is prepared in alignment with VSME using both the basic and comprehensive modules. Overall responsibility for the report and its contents lies with DGE Group's board.

Why do we use the VSME-standard?

DGE Group is not required to comply with the CSRD and have chosen to use VSME, the voluntary standards for small and medium sized enterprises from EFRAG as the framework for our sustainability reports. The VSME standard offers a clear and structured way to present our ESG work, ensuring that our efforts are communicated consistently and transparently.

By applying the VSME framework, we provide meaningful and comparable information to customers, business partners, financial institutions, and other stakeholders who expect information on sustainability performance and responsible business practices. Using VSME also helps us prepare proactively for rising expectations from markets, supply chains, and future regulations. In this way, VSME functions not only as a reporting tool, but also as a driver of continuous improvement across the Group.

General information

Legal form: Limited company

NACE code Parent company: 64.20

NACE code Group companies: 74.90

Size of the balance: 8 173 407 EUR

Gross profit: 13 402 978 EUR

Country of primary operations and location of significant assets: Denmark

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Sustainability and Business highlights of the year

16%

increase in the use of renewable fuel in company vehicles

6%

reduction in transportation related GHG emissions across scope 1–3

Strategy

is updated and Group CoC implemented

New office

successfully opened in Kuressaare, Estonia

Zero work-related accidents

requiring medical attention across the entire Group

Biodiversity

advisory services expansion started

CEO review

2025 was a year of clearer strategy and collective learning for DGE Group. As environmental and social challenges intensify, the role of an environmental consultancy grounded in science and local market insight is more important than ever. By combining regional expertise across the Nordics and Baltics with strong cross-border collaboration, we create sustainable solutions that deliver long-term value for clients, employees, and society.

Guided by our purpose, our vision of “virtuous growth,” and the virtues of empathy, integrity, and bravery, we advanced both culture and strategy last year. These values are not slogans; they shape how we collaborate, make decisions, and accept responsibility. For us ESG is not an add-on, it is integral to our corporate strategy and to how we see our role in society.

Our ESG priorities are clear. We will reduce Scope 1 and Scope 2 emissions, lower the share of fossil fuels in our vehicle fleet, prevent workplace accidents, and strengthen employee health, safety, and well-being. We will embed equality with measurable targets, raise employee trust and satisfaction, and pursue sustainable economic growth. Our commitment is that sustainability must be ecologically effective, socially fair, and economically viable.

Leadership means more than managing ESG, it means living it. Responsibility for change starts with management and extends through every team. Success requires openness, continuous learning, and steady improvement; often many small, consistent steps add up to significant impact. We will lead by example, identify opportunities early, and develop solutions even when change demands time, perseverance, and persuasion.

Resilience is central to our ESG approach. Strong governance, robust risk management, and protection of sensitive data are as important as our environmental and social goals. Equally vital is ongoing dialogue with stakeholders, employees, clients, partners, and public authorities, whose perspectives strengthen our responsibility and enhance our impact.

My objective for DGE Group is simple: to be recognized as a company that advances a more sustainable future through competence, integrity, and courage. The ESG journey does not end, and that is its strength.

If we continue to learn, support one another and take responsibility seriously, we can make a genuine and lasting contribution to a sustainable future as ONE DGE.

Poul Erik Jensen

CEO of DGE Group

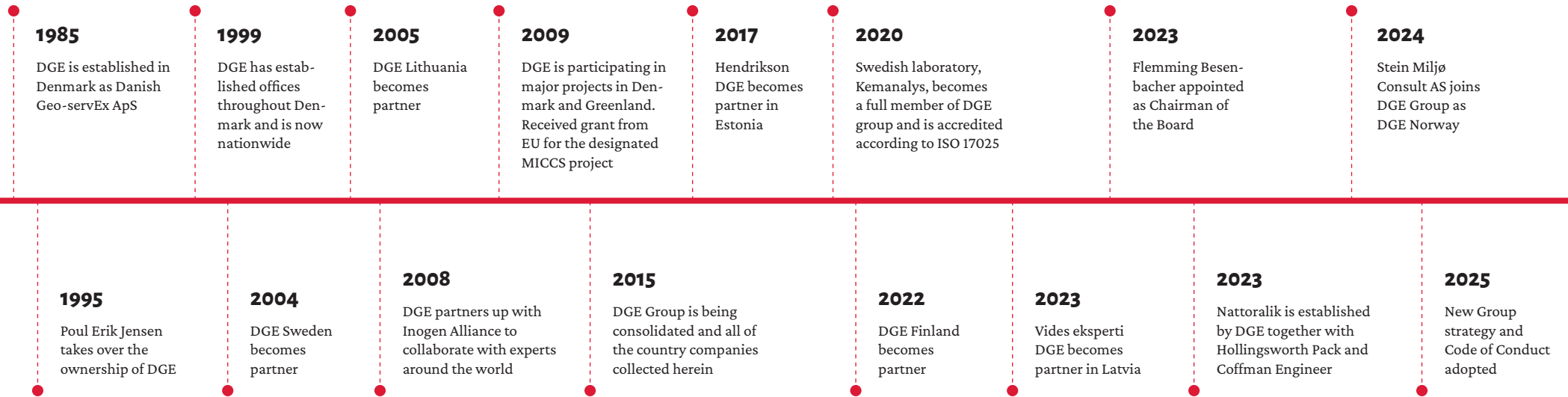


About DGE Group

DGE Group is an environmental and sustainability consultancy operating across the Nordics and the Baltics. We see our strong local presence and cultural diversity as key strengths, bringing together a broad range of expertise under the DGE Group umbrella.

This foundation reinforces our role as trusted advisors, combining specialist knowledge with an approach rooted in trust, open dialogue, and positive energy. Our clients represent a wide variety of sectors, sizes, and challenges. We take pride in our ability to

deliver tailored, effective solutions that meet each client's unique needs. Our most important goal is to help our clients contribute to a cleaner and safer world through sustainable development.



Geographical footprint

1. DGE Denmark (Parent company)

Main office (56.10388, 10.20464)
DGE Miljø- og Ingeniørfirma
Jelshøjvænget 11, DK-8270 Højbjerg
E: dge@dge.dk T: +45 70 10 34 00
www.dge.dk

Other offices

Nibe (56,994932, 9.66648614)
Vejen (55.46773687, 9.1400699)
Skovlunde (55.71883141, 12.4205294)
Næstved (55.22789412, 11.75621483)

2. DGE Estonia

Main office (58.38019, 26.72312)
Hendrikson DGE
OÜ Hendrikson & Ko
Raekoja plats 9, ES-51004 Tartu
E: dge@dge.ee T: +372 740 9800
www.dge.ee

Other offices

Tallinn (59.433347, 24.762099)
Kuressaare (58.257395, 22.487982)

3. DGE Finland

Main office (60.19892, 24.93030)
DGE Suomi
Workery West 6th floor,
Firdonkatu 2 T 63, 00520 Helsinki
E: info@dgefinland.fi T: +358 403 509 750
www.dgefinland.fi

4. DGE Latvia

Main office (56.98130, 24.11816)
Vides Eksperti – DGE
Ganību dambis 24D-25, LV-1005 Riga
E: birojs@videseksperti.lv T: +371 2942 9109
www.videseksperti.lv

5. DGE Lithuania

Main office (54.66850, 25.26114)
DGE Baltic Soil and Environment
Smolensko str. 3, LT-03202 Vilnius
E: info@dge.lt T: +370 526 443 04
www.dge-group.lt

6. DGE Norway

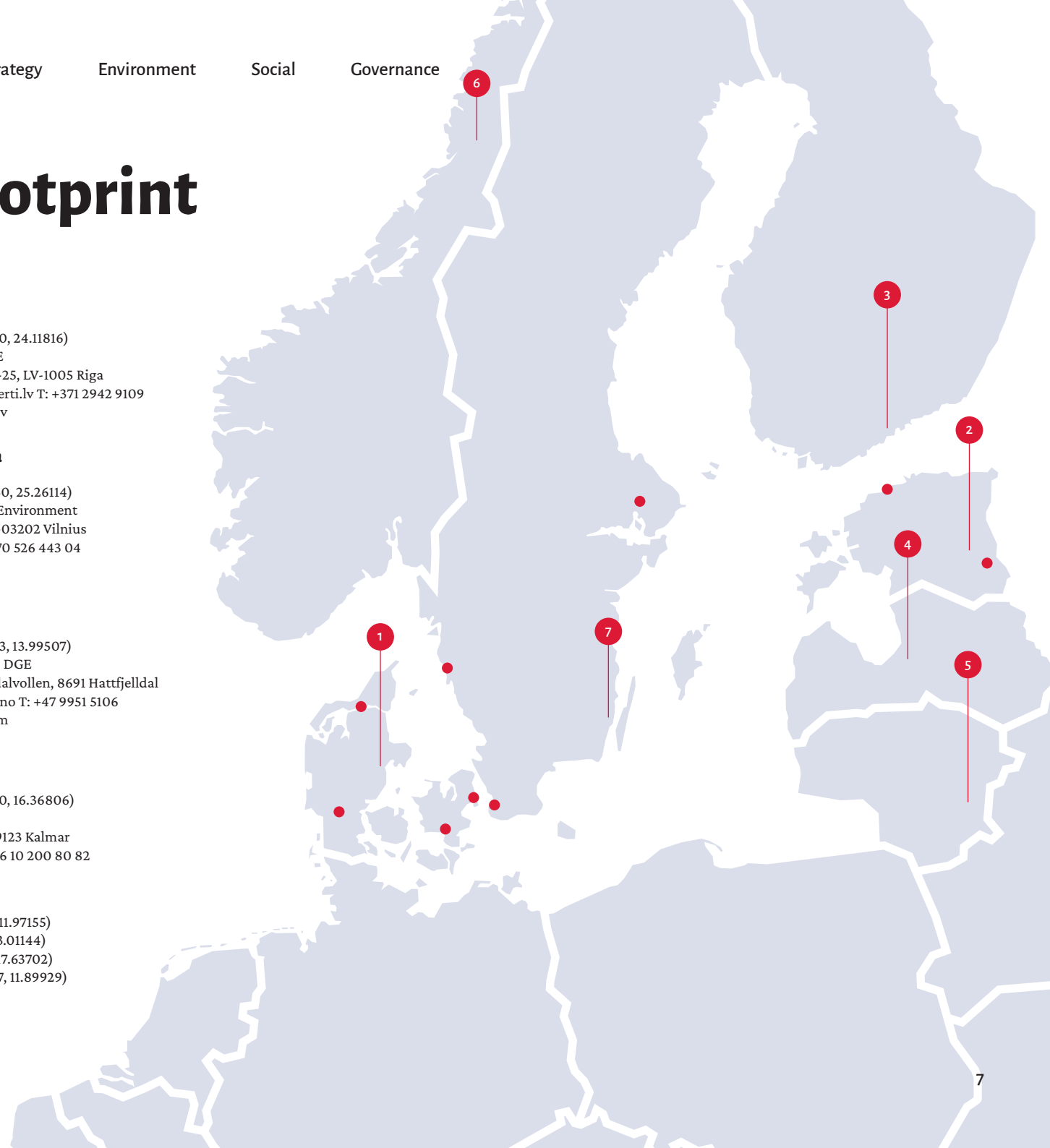
Main office (65.59353, 13.99507)
Stein Miljø Consult - DGE
Postboks 2 Hattfjelldalvollen, 8691 Hattfjelldal
E: stein@dge-norge.no T: +47 9951 5106
www.dge-group.com

7. DGE Sweden

Main office (56.66190, 16.36806)
DGE Mark och Miljö
Skeppsbron 5, SE- 39123 Kalmar
E: info@dge.se T: +46 10 200 80 82
www.dge.se

Other offices

Göteborg (57.71403, 11.97155)
Malmö (55.60850, 13.01144)
Uppsala (59.86283, 17.63702)
Laboratory (57.67897, 11.89929)



Management and strategy



Operational governance

DGE Group Board and Group Management

The DGE Group is governed by a Board that sets the organization’s overall direction and provides oversight on strategy, corporate responsibility, policy, finance, and risk management. Group Management, made up of the executive leaders of our operating companies, is responsible for implementing strategy and managing day to day operations. The combination of Board oversight and executive management involvement ensures strong strategic direction while maintaining operational responsiveness across markets.

The Board of DGE Group and Group Management meet regularly typically monthly to review progress, align priorities, and share best practices across countries. This cross country collaboration supports continuous improvement in our environmental performance and broader ESG outcomes.

Sustainability governance

The Board, together with General Management, leads the Group’s sustainability agenda and ensures ESG activities align with the Group’s long term strategy. The Board receives regular sustainability reports and engages in ongoing discussions of key topics; sustainability matters are formally reviewed at least quarterly. The Board also approves the Group’s annual sustainability report.

During the year the Board reviewed the UN Sustainable Development Goals and formally identified the specific SDGs that will guide our sustainability efforts going forward.



Flemming Besenbacher
Chairman of the Board



Poul Erik Jensen
CEO DGE Group & DGE Denmark
Member of the Board
Founder



Heikki Kalle
COO DGE Group
CEO DGE Estonia
Member of the Board



Christer Gustafsson
CEO DGE Sweden
Member of the Board



Gediminas Čyžius
CEO DGE Lithuania
Member of the Board



Steen Andersen
CFO DGE Group

Group Executive Team

The main shareholder is Poul Erik Jensen, who also serves as CEO of DGE Group. Together with the Board he has appointed a COO and a CFO; these three form the Group Executive Team responsible for daily executive leadership, cross group alignment, and delivery against shared objectives.

Sustainability management and reporting

Country directors hold day-to-day responsibility for local sustainability implementation, stakeholder engagement, and management of local environmental and social issues. The Group Executive Team provides a common strategic direction while allowing local adaptation to national circumstances. We apply Group level goals and strategies, with each country tailoring actions to local priorities to maintain coherence and agility.

Annual sustainability reporting is prepared by a cross functional working group with representatives from each operating country. This team collects and consolidates sustainability data using consistent methodologies; all calculations are performed by the same designated individuals to ensure data consistency and accuracy.



Poul Erik Jensen
CEO DGE Group & DGE Denmark
Founder



Steen Andersen
CFO DGE Group



Gediminas Čyžius
CEO DGE Lithuania



Christer Gustafsson
CEO DGE Sweden



Heikki Kalle
CEO DGE Estonia



Stein Lorentzen
CEO DGE Norway



Ivars Pavašars
Co-CEO Latvia



Janne Posti
CEO DGE Finland



Ilze Puķīte
Co-CEO Latvia



Monika Walfisz
Deputy CEO DGE Sweden



Epp Zirk
Deputy CEO DGE Estonia

Business model and strategy

In a world facing growing and increasingly complex environmental and societal challenges, the ability to combine expertise across disciplines and markets has become more important than ever. This is where the strength of ONE DGE becomes particularly evident. By operating as one coherent organization across the Nordic and Baltic markets, we combine local expertise with collective capabilities to address complex environmental challenges. To further strengthen this sense of unity and fully harness the synergies across the group, we have recently embarked on a strategic and cultural journey to align our companies around a shared purpose, vision, and set of virtues that guide how we collaborate, make decisions, and create impact. This work has focused on defining the common foundation that unites our companies across countries, while strengthening the principles that shape how we collaborate, make decisions, and deliver value to our clients.

Purpose

**Build a more resilient world
for a sustainable future
beyond our own**



Vision

**We are committed to achieving
virtuous growth**

- BRAVERY
- INTEGRITY
- EMPATHY



Our Purpose - DGE Group exists to build a more resilient world for a sustainable future beyond our own

This purpose reflects our fundamental belief that society relies on nature for long-term prosperity, just as the natural environment depends on responsible human stewardship. At DGE Group, our role is to help bridge these two dimensions by translating science and environmental expertise into practical solutions that create value for both business and the planet.

Our Vision - To achieve virtuous growth

This concept captures our belief that growth should not be pursued for its own sake. Instead, growth should enable the expansion of solutions that are beneficial for nature, meaningful for society, and sustainable for business.

Virtuous growth means scaling our expertise responsibly by investing in knowledge, innovation, and partnerships that strengthen our ability to address complex environmental challenges. It also means remaining committed to doing what is right, even when it is difficult. At DGE Group, the value of money depends on how it is earned.

Our Virtues

Our purpose describes why we exist, and vision guide where we want to go, but it is our virtues that define how we behave along the way. While values are often

attributed to organizations from the outside, virtues reflect the qualities we strive to live by in our daily work and interactions.

- **Empathy** means understanding the perspectives and needs of others - our clients, our colleagues, communities, and the natural environment we serve.
- **Integrity** is the foundation of trust in everything we do. It requires us to act responsibly, uphold high professional standards, and remain transparent in our decisions and recommendations.
- **Bravery** at DGE Group means confronting complex challenges with determination and openness. By questioning established assumptions and embracing change, we aim to develop solutions that strengthen resilience and support a sustainable future.

Our Strategy

Realizing our vision of virtuous growth increasingly depends on our ability to operate as ONE DGE. To support this ambition, we have defined three strategic focus areas that guide the continued development of the group.

- **Innovation.** Applying creativity, scientific insight, and technological ingenuity to develop solutions that address the complex relationship between nature and society.
- **Commercial Excellence.** Realizing the commercial opportunities created by the market while leveraging the group’s structure and shared capabilities to pursue larger and more impactful projects.
- **Embracing the Potential of Our People.** Investing in the development of our people by nurturing talent, supporting professional growth, and fostering a culture of continuous learning.

Together, these strategic priorities strengthen DGE Group’s ability to combine scientific expertise, entrepreneurial spirit, and cross-border collaboration in addressing the environmental challenges facing society today.

Our commitment remains clear: to contribute to a future where environmental responsibility and societal progress are not competing priorities but mutually reinforcing forces. Guided by our purpose and virtues, we believe that even small actions can contribute to meaningful change. Together with our partners and stakeholders, we strive to build a more resilient world and a sustainable future beyond our own.

Customer value & Areas of expertise

<p>Building contamination</p> <ul style="list-style-type: none"> → Building survey → Building materials reuse management 	<p>Due Diligence</p> <ul style="list-style-type: none"> → Environmental due diligence → Social due diligence → Supply chain management 	<p>Health and safety</p> <ul style="list-style-type: none"> → EHS management → EHS audits
<p>Strategy and planning</p> <ul style="list-style-type: none"> → Comprehensive planning → Site selection for business → Strategic environmental assessment (SEA) → Environmental impact assessment (EIA) → Natura 2000 assessment 	<p>Renewables</p> <ul style="list-style-type: none"> → Regulatory compliance → Spatial planning of wind parks → Environmental surveys, impact assessment and permitting → Energy audits 	<p>Circular economy</p> <ul style="list-style-type: none"> → Raw materials (re)use management → Construction materials (re)use management → Green procurement → Waste management
<p>Corporate Sustainability</p> <ul style="list-style-type: none"> → Greenhouse Gas (GHG) Protocol → Life cycle analysis (LCA) → Environmental product declaration (EPD) → Climate management → Sustainability strategy and communication → Sustainability reporting 	<p>Soil & water investigation and remediation</p> <ul style="list-style-type: none"> → Site investigations → Geological and geotechnical surveys → Surface and groundwater control, solution design, supervision and monitoring → Soil remediation solution design, supervision and monitoring 	<p>Industrial Compliance</p> <ul style="list-style-type: none"> → Impact assessment → Management systems → Safety of chemical substance management → Environmental permitting → Risk management → Air pollution control, modelling, solutions design and monitoring → Noise control, modelling, solutions design and monitoring → Laboratory

Sustainability in DGE

DGE Group creates its greatest sustainability impact through the work we deliver to our customers. Our consulting services help drive environmental and social improvements across a wide range of industries. Since sustainability is at the core of our business model, we continuously evaluate how our services contribute to positive outcomes. Not only for clients, but also for society and the environment. We act in alignment with both EU and national regulations, and we place strong emphasis on following not just the letter of the law, but also its underlying intent. This approach guides how we support our clients: we encourage proactive action, early risk management and the adoption of environmentally responsible practices. Our advisory teams offer a broad portfolio of services within environment, health & safety and sustainability, and we collaborate across all Group companies for high-quality results and consistent value for our clients.

The Group’s Centre of Competence (CoC) for Sustainability coordinates both internal and external sustainability topics. The CoC drives initiatives, addresses common challenges, supports annual sustainability data collection and reporting, and collaborates on new service areas and major tenders. This structure

ensures that employees from across the Group can contribute to our sustainability work alongside General Management and the Board.

We have strengthened cooperation on strategic sustainability topics in recent years and are continuing to do so. With our updated Group strategy, an important next step is to define concrete KPIs that can be applied at the operational level. During the reporting year, we have updated Group-wide strategies, introduced new national policies, and continued developing shared sustainability goals. We have also identified the UN Sustainable Development Goals where the Group contributes most, providing a clearer direction for our future efforts.

Contribution to the UN Sustainable Development Goals

DGE Group have identified that at least three subsidiaries or more within the Group contribute to 11 of the 17 UN Sustainable Development Goals (SDGs). By integrating the SDG’s into our operations and strategy, we work to create a positive impact on society and the environment.





How DGE Group support the UN Sustainable Development Goals in the value chain

SDG 3: Good health and well-being

DGE Group is committed to prioritize safety in all operational activities, comply with all health and safety regulations and promote a culture of safety

among employees and stakeholders. Besides our own operations, we help our customers with assignments such as EHS-audits, risk assessments, supply chain management and governance.

SDG 6: Clean water and sanitation

DGE Group recognize water as a shared resource and one of our most important foods. DGE Group contributes to this goal through advanced water analysis, permitting processes, purification advice,

landfill management and chemical risk management. Through our clients' projects, we help industry and municipalities improve water quality, reduce emissions, and strengthen sustainable use of water resources.

SDG 7: Affordable and clean energy

DGE Group contributes to this goal through energy audits, climate strategies, environmental assessment of renewable energy projects, and LCAs of

energy systems. Downstream we help our clients with, for example, permitting processes and EIAs for wind turbine, solar power, energy facilities and emission assessments and advisories on combustion plants. Our work helps in-dustry and communities reduce energy consumption and transition to more sustainable energy sources. DGE Group are continuously implementing measures to enhance energy efficiency and increase the use of renewable energy at our offices.

SDG 8: Decent work and economic growth

DGE Group contributes to this goal by strengthening workplace safety, ensuring responsible supply chains and fostering sustainable industrial development. Through our advisory services within HSE, chemical safety and social due diligence, we support safe working conditions and ethical business practices both internally and among our clients. Some subsidiaries have special programs for youth and help people who are far from working life with special internships (Fleksjob in Denmark).

SDG 9: Industry, innovation and infrastructure

DGE Group supports this goal by helping industries and infrastructure developers transition to more resource efficient, low risk and innovative operations. Through advanced sustainability analytics such as LCA, climate modelling and circularity assessments, DGE Group enables technological modernization and

improved environmental performance across multiple sectors. By supporting environmental permitting, risk management, sustainable construction and industrial optimization, DGE Group contributes to building resilient and sustainable infrastructure solutions for society. Our role as advisors and educators further accelerates innovation and drives positive systemic change.

SDG 11: Sustainable cities and communities

DGE Group contributes to this goal downstream by supporting industries, municipalities and developers in reducing environmental impacts, enhancing safety, improving resource efficiency and strengthening climate governance. Our advisory services help ensure that industrial activities near urban areas operate safely, with lower emissions and reduced risk. Through climate strategies, LCA and circularity assessments, we contribute to cities' transition towards climate resilient and resource efficient societies. Our work with social sustainability, construction audits and chemical risk management strengthens safety, wellbeing and responsible business in the communities where our clients operate. Other services that impact this goal are EIAs and environmental permits, LCAs & EPDs for reduced resource and climate impact, emission modelling and emission control, BAT-based improvement programs and chemical risk management for safer communities.



SDG 12: Responsible consumption and production

SDG 12 is one of DGE Group's strongest goal areas, as almost the entire operation aims to help companies become more resource-efficient, reduce emissions, and create circular solutions. DGE helps companies understand their environmental impact throughout the entire value chain and have assignments in for example LCAs, EPDs and calculate a products' climate and resource profile. We also help clients with circular business models and material flows, waste reduction and more efficient use of materials.

SDG 13: Climate action

SDG 13 is about taking immediate action to combat climate change and its consequences. As an advisor in environment and sustainability, DGE has a central role in driving the climate transition forward, both through our own emission-reducing efforts, but above all through the significant impact we create through our client projects. DGE's expertise and services contribute to the climate goal in several ways, for example supports companies in developing and implementing strategies that reduce emissions across the entire value chain such as climate roadmaps, science-based targets, climate calculations (Scope 1–3) and climate reporting. Through LCA and carbon footprinting, DGE Group helps clients to understand hotspots in their products and processes, compare climate impact

in design choices and reduce environmental impact throughout the entire life cycle. DGE Group also helps organizations assess and manage climate-related risks which creates more robust operations that can withstand future climate changes.

SDG 15: Life on land

SDG 15 is about stopping the loss of biodiversity, protecting ecosystems, and restoring nature. DGE Group contributes both directly and indirectly through projects related to land, water, pollution, and environmental impacts when we do investigations and risk assessments of contaminated sites, EIA and ecological assessments. And by strengthening water purification and reducing emissions, DGE contributes to healthier ecosystems.

SDG 16: Peace, justice and strong institutions

As a sustainability consultant, DGE Group works in areas that strengthen justice, transparency, and responsible business which are important parts of SDG 16. We run a business that is built on integrity and trust, and it is business-critical to maintain it over time. We also help our clients to carry out social due diligence, strengthen human rights policies, conduct risk assessments in supply chains and ensure ethics in procurement. DGE's work environment efforts contribute to safer workplaces through for example training, audits, risk analysis and implementation of ISO 45001.

SDG 17: Partnership for the goals

Partnership is at the core of DGE's operations, internally and through the Inogen Alliance as well as upstream and downstream in the value chain. As a partner in Inogen, DGE works in an international network of environmental and sustainability consultants. This enables knowledge exchange and global solutions that support sustainable development in many countries. DGE works in long-term partnerships with sustainability improvements created together with customers and our partners. DGE contributes with expertise in referral work, industry initiatives, training and seminars as well as sustainability forums for knowledge sharing and skills development.

Our stakeholders

Mapping and analysing stakeholder expectations is an important part of achieving established goals and creating long-term value. The purpose of the stakeholder dialogue is to gain a deeper understanding of the needs and requirements of DGE’s stakeholders related to sustainability, and to identify which sustainability topics are most important to them. The main stakeholder groups identified include customers, employees, owners, partners in the supply chain, and society at large. Dialogue with stakeholder groups takes place through several forums, with examples provided in the table to the right. The issues considered most important vary between different stakeholder groups, and these differing perspectives have been consolidated to inform the materiality analysis that forms the foundation of DGE’s sustainability work and this report.

Key stakeholders	Important questions for stakeholders	Engagement
Customers	<ul style="list-style-type: none"> • High quality and safe services • Daring to change • Flexibility 	<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 reimbursement • Feedback 	<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 corruption and bribery both internally and externally • 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 • Regulatory compliance, qualitative internal control mechanisms and business ethics • Fair competition in procurement and sourcing • Good working conditions and fundamental labour rights 	<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 harmful impacts • Transparency and reporting of accountability 	<ul style="list-style-type: none"> • Website, social media and reports

Material impacts, risks and opportunities

DGE’s sustainability work should focus on the areas where the company has the greatest impact, both positive and negative, while also addressing the sustainability issues that may influence the company itself. While a double materiality assessment is not required for VSME compliance, we use it to guide our sustainability efforts and focus across the Group. Our materiality assessment considers both the impacts of our consulting on society and the environment (impact materiality) and how sustainability topics affect DGE Group in terms of business risks and opportunities (financial materiality). Materiality is identified across the following ERSR topics: Climate change (E1), Own work force (S1) and Business conduct (G1). Our materiality assessment is reviewed annually, utilizing stakeholder engagement, previous materiality assessments, value chain analysis, and guidance from the CSRD. This year, we reviewed previous results and found that our material topics remain the same. The material sustainability topics were summarized and presented to the management team for evaluation and final decision. The results of the materiality analysis are still very much relevant to the Group, and we are integrating these results into DGE’s management systems. Going forward we will keep updating the materiality assessment annually to ensure it remains current with regulatory changes, trends, and market shifts. The assessment process will also be reviewed regularly to maintain its relevance.

Materiality matrix



Our material sustainability aspects

The table below outlines the sustainability-related impacts, risks, and opportunities identified as material through our double materiality assessment process. In the following chapters we detail our approach to each material aspect and provide relevant data.

	Effect/ Impact	Value chain location		Time Horizon		
		Own operations	Client's operations	Short-term	Medium-term	Long-term
Environmental						
Greenhouse gas 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 reduced negative impact 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 and keep evolving our services after our client's needs. This provides us with significant financial opportunity.	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		●	●	●	●
Business conduct						
Reputational risk related to ethical business						
Our success relies on the trust of our clients, and involvement in any unethical business, for example greenwashing or corruption, would pose a significant financial risk to our company.	Financial risk	●		●	●	●

Environmental information



Greenhouse gas emissions from own operations

Even though sustainability is integrated into all aspects of DGE Group's operations and services, we recognise the need to continuously reduce our environmental footprint. Greenhouse Gas (GHG) emissions generated from our operations are primarily business travels, office operations and IT infrastructure. Most of our footprint stems from the travelling we do, using company vehicles, public transport or other transport modes. Therefore, the most important actions for us are to transition to sustainable transportation, through a fossil-free car fleet, enhancing remote working and meeting capabilities and sustainable travelling policies.

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 and event locations.

To monitor our impact on the climate, we annually calculate our GHG emissions from all offices and operations across DGE Group. Our emissions are calculated based on the Greenhouse Gas (GHG) Protocol. We are now working on including more categories in our scope 3 calculations, for example the emissions from

our IT usage. In parallel, we are evaluating appropriate and effective climate targets to guide emissions reduction efforts across the Group.

Between 2024 and 2025 DGE Group's overall greenhouse gas emissions have increased from 162 tCO_{2e} to 172 tCO_{2e}. While Scope 1 and Scope 3 emissions decreased, Scope 2 emissions increased significantly. Scope 1 emissions decreased from 41 t CO_{2e} to 36 tCO_{2e}, and Scope 3 emissions saw a reduction from 73 tCO_{2e} to 65 tCO_{2e}.

However, Scope 2 increased notably, rising from 48 tCO_{2e} in 2024 to 71 tCO_{2e} in 2025. The increase is largely methodological and reflect improved data quality. The 2025 reporting year benefited from a more comprehensive and accurate data collection process.

Energy

Our energy consumption primarily stems from office electricity use, electrical vehicle charging, and district or natural gas office heating systems. We strive to reduce our reliance on non-renewable energy sources and incorporate renewable energy options whenever possible.

However, this remains challenging, as many of our offices operate in co-working or rented spaces where we cannot control the choice of energy sources. To address this, we actively engage in dialogue with landlords about greener energy solutions and choose renewable electricity and other low-impact energy options whenever possible.

Total energy consumption increased from 417 MWh in 2024 to 569 MWh in 2025. This is mainly a result of improved data quality and a more comprehensive data collection, our consumption has remained roughly the same.

Table 1. Greenhouse Gas (GHG) emissions in tonnes of CO₂-equivalent (tCO₂e)¹⁾

	2025			2024		
	Gross Scope 1 emissions ²⁾	Gross Scope 2 emissions ³⁾	Gross Scope 3 emissions, Cat 6. Business travels	Gross Scope 1 emissions	Gross Scope 2 emissions	Gross Scope 3 emissions, Cat 6. Business travels
Denmark	11	43	30	15	17	39
Finland	0	Not declared	3	0	Not declared	4
Norway	0	Not declared	3	-	-	-
Estonia	4	21	14	1	21	12
Latvia	2	2	1	3	2	1
Lithuania	8	3	0	11	6	1
Sweden	11	2	14	11	2	16
Total DGE Group	36	71	65	41*	48*	73*

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 except Finland and Norway where data was unavailable. In accordance with the voluntary ESRS standards, the calculations of Scope 2 emissions rely on the location-based approach.

* Number have been reviewed and updated from last years report.

Table 2. Total energy and electricity consumption (MWh)¹⁾

	2025	2024
Energy consumption ²⁾	569	417*
Electricity consumption ³⁾	231	205*

¹⁾ Data doesn’t include energy and electricity consumption of Finland and Norway subsidiaries

²⁾ Includes 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.

³⁾ Includes indirect emissions from purchased electricity of all facilities operated by the subsidiaries, as well as the use of electric vehicles.

* Number have been reviewed and updated from last year’s report.

Emelie Westall Lundqvist, Sustainability Consultant, DGE Sweden

Reducing our transportation footprint

As a consulting firm, much of our environmental footprint is shaped by the work we do for our clients. Transportation is a central part of how we operate, travelling to project sites, meeting stakeholders and supporting clients across regions. In 2025, transportation remained our largest emissions source measured, accounting for 102 tCO₂e and almost 60% of DGE Group’s total GHG emissions 2025. While travel is an inherent part of our business model, we continue to explore how we can keep sustainable practices in mind when choosing how to travel when we need to travel.

Understanding our travel activity

As shown in diagram, transportation emissions across Scopes 1, 2 and 3 decreased by 6% in 2025. This reduction is primarily driven by fewer kilometres travelled in company and private vehicles and slightly offset by an increase in flights. For this year we have improved the granularity in our data collec-

tion, with more detailed reporting and inclusion of transport modes such as buses and ferries. While we cannot fully control where our clients are located, we can make conscious choices about how we travel. This includes choosing less CO₂-intensive transport modes and planning travel more efficiently.

Fuel use in company and private vehicles

A key part of our efforts is the gradual shift in our fuel mix, reflected in the distribution of kilometres driven. Gasoline use declined significantly (from 40% to 21%), diesel increased slightly (from 38% to 42%), and both HVO and electric vehicles expanded their share of total kilometres (from 11% to 24% and from 9% to 12%, respectively). Travel using other fuels remained marginal. The total distance driven decreased from 716 240 km in 2024 to 637 725 km in 2025 which means a decrease of 11%.

Overall, the data indicates both reduced travel activity and a gradual transition in fuel types. The shift is also reflected at country level. In Sweden, the strategic transition toward HVO continued. In 2025, 88% of kilometres driven with company vehicles were fuelled with HVO, up from 50% in 2024. In a business model where travel is essential, focusing on more responsible travel choices allows us to stay aware of our environmental impact while continuing to deliver high quality work for our clients.

Fuel type usage of company or private vehicles (based on kilometres)

	2025	2024
Diesel	42 %	38 %
HVO	24 %	11 %
Gasoline	21 %	40 %
Electric	12 %	9 %
Other	2 %	3 %
Total	638 000 km	716 000 km

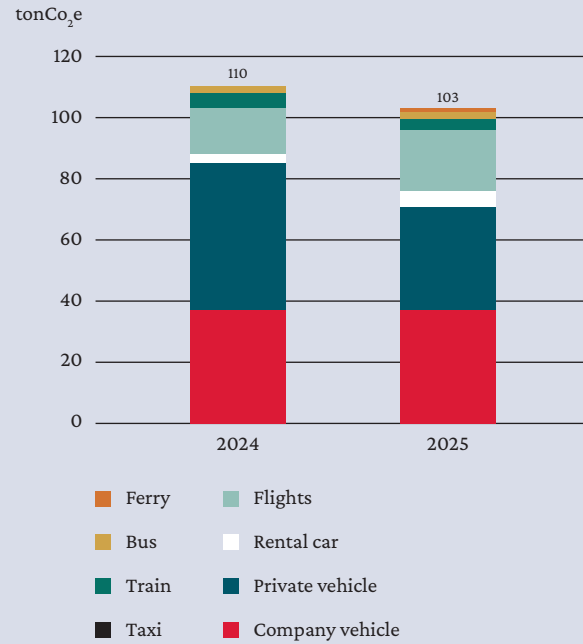


From climate data to climate action

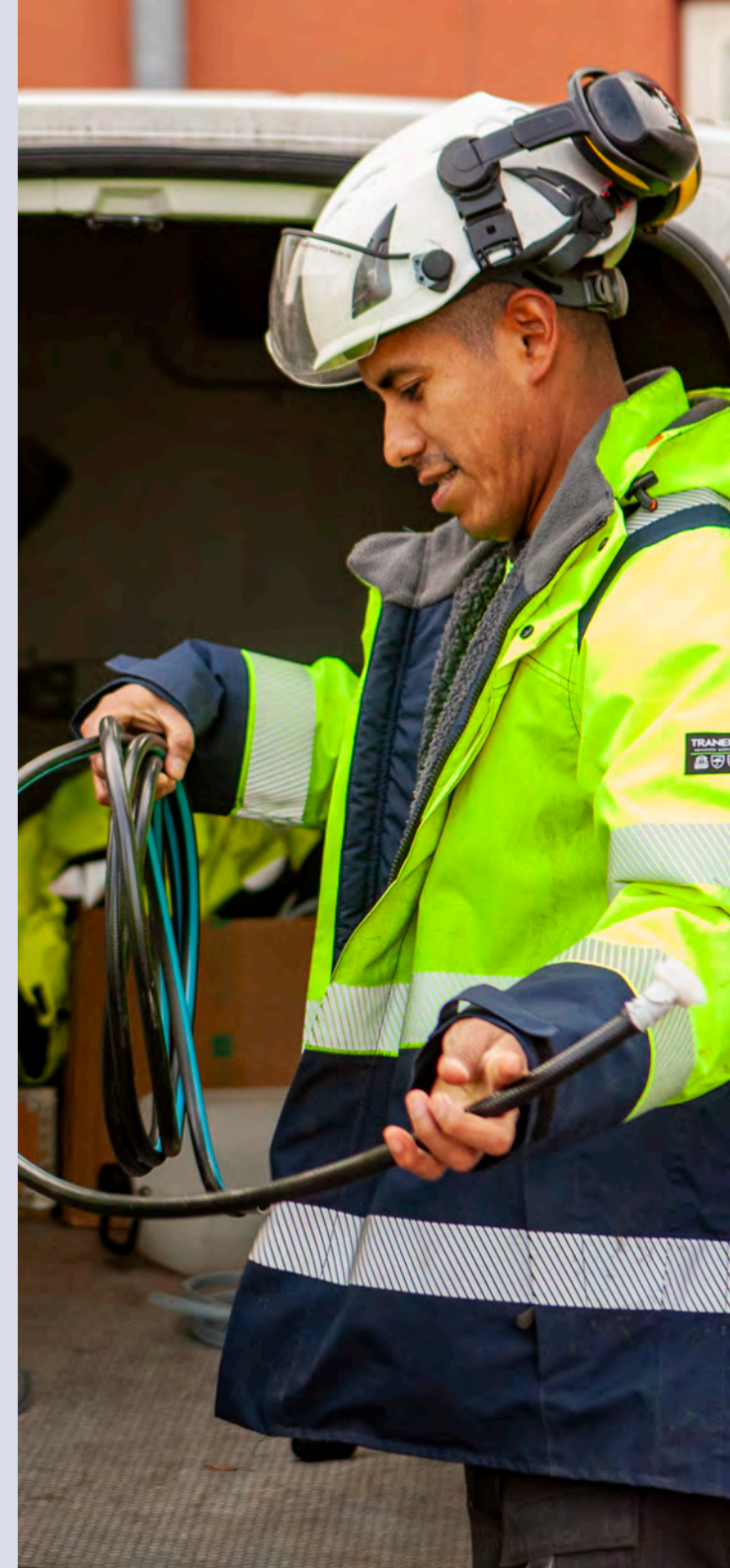
Apart from doing calculations for the DGE Group, we also build credible emissions calculations which enables setting realistic goals for our clients. Some of them join Science Based Targets Initiative with our help. The carbon calculations and life cycle assessments are important basis for management decisions and transition plans.

"What you can measure, you can also control."

Greenhouse Gas (GHG) emissions from transportation (Scope 1, 2, and 3)



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Resource use and circular economy

Our role as consultants may not involve resource-heavy operations, but we recognize that every organization, regardless of size or sector, has a responsibility to minimize its environmental footprint. In 2025, our commitment to sustainability remains a central part of how we work, guiding the way we manage our own operations and how we support our clients in doing the same.

Water use

Although our offices do not consume large volumes of water, we are conscious about how it is being used. Water is primarily used for hygiene, drinking, and kitchen activities. None of our locations are currently situated in areas of high-water stress. There is no reduction targets set due to the low intensity. Total water withdrawal decreased (from 1,295 m³ in 2024 to 723 m³ in 2025), reflecting a decrease in reported consumption across locations.

Waste and resource management

Managing waste effectively remains a key priority. Across all our locations, we promote source reduction, separation of waste streams, and recycling. These efforts are integrated into daily operations, whether at our offices or in the field. All subsidiaries follow national and local waste regulations, and we encourage continual improvement through internal awareness and cross-location knowledge sharing. Because we operate in rented office spaces, waste sorting practices vary between locations. A

few offices still haven't dedicated sorting infrastructure and therefore lack a satisfactory waste sorting system. Here we continue to engage with property owners to encourage improved sorting solutions. Total waste generation increased slightly in 2025, driven by higher volumes of non-hazardous waste. The amount of waste diverted to recycling or reuse increased modestly. While we do not control the systems installed in the properties where we operate, we make a conscious effort to prioritize sustainable sourcing. Across the DGE Group, when moving to larger premises or opening new locations, we primarily use reused or second-hand furniture. In 2025, we strengthened our supplier management by assessing suppliers and approving those with socially responsible supply chains. Wherever possible, we choose Fairtrade and ecological products. Awareness on how we use our resources is also something we bring with us into our work with our clients, read more about this in the case study for this section about our development projects in Mørkhøj and Rødovre.

Environmental field services and hazardous waste handling

Our longstanding work in environmental field services, including site assessments, contaminated land investigations, and remediation supervision, continues to grow in importance. These activities directly contribute to environmental protection by addressing legacy pollution and supporting sustainable land

use. As part of this work, our teams regularly handle potentially hazardous materials. All collected samples are transferred to accredited laboratories for analysis, with strict adherence to national legislation. After testing, remaining materials are collected by licensed waste handlers to ensure compliant and environmentally sound disposal or storage.

Table 3. Resource use¹⁾

	2025	2024
Water (m³)		
Total water withdrawal²⁾	1186	1295
Water withdrawal at sites located in areas of high-water stress	0	0
Waste (tonnes)		
Non-hazardous waste	19	17
Hazardous waste	0,3	0,4
Total generation of waste	19	17
Waste diverted to recycling or reuse	5	4

¹⁾ Our companies in Finland and Norway which employs four people in total could not produce accurate water and waste data this reporting period. Our reporting covers all other office locations and field operations across our subsidiaries.

²⁾ 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.

Casper Øberg, Commercial Director, DGE Denmark

Turning soil waste into resource gains

At DGE Denmark, resource use is a key focus in our environmental and development projects. Through careful planning and close collaboration, we help clients minimize resource consumption, reduce CO₂ emissions, and support a more circular approach to urban development. An example of this work can be found in our collaboration with ALFA Development on three development projects in Mørkhøj (Gladsaxe Municipality) and Rødovre (Rødovre Municipality).

Here, instead of transporting contaminated soil (class 2-3) away from the sites, we planned an internal resource exchange where the soil could be reused for filling after contaminated soil had been remediated. This approach drastically reduced the need for primary raw materials, cut transport distances, and demonstrated how soil reuse can create both environmental and economic value. Our contribution included:

- Full pre-classification of soil across all involved properties
- A coordinated dialogue with the Capital Region of Denmark and local municipalities
- Parallel processing of §8 and §19 applications with a reuse-focused strategy when classifying and assessing waste

- Preparation of EPDs in line with the standards EN15804 and ISO14025

By integrating soil reuse into the project strategy, we made it possible to reduce CO₂ emissions and strengthen circular resource management. This also ensured full legal compliance while optimizing ALFA Development's project timelines. We value close collaboration with clients and partners as key enablers for developing more sustainable solutions. Through our cooperation with ALFA Development, we have worked jointly to advance more circular approaches to soil management and resource use in urban development projects.

"We highly value the collaboration with DGE Denmark, Thomas Rivad, and the team on this type of project. They are always available, meet deadlines and agreements, and in this case, have created significant value for us by thinking the projects through strategically."

Kasper Bugge, Head of Construction at ALFA Development



Supporting clients in reducing environmental impact

Supporting clients in reducing environmental impact is a central part of DGE Group's core business and an area where we have a direct, positive impact. Through our environmental and sustainability services, we help clients manage and reduce environmental risks related to climate change, pollution and resource use, while strengthening regulatory compliance and long-term resilience.

Our work is grounded in concrete environmental assessments and implementation support. Services such as carbon footprint calculations, environmental measurements and monitoring, compliance controls, audits, and permitting processes provide clients with a data based understanding of their environmental performance. These activities enable the identification of improvement opportunities, the prioritisation of mitigation measures, and the development of action-

able plans to reduce emissions, prevent pollution, and improve resource efficiency for clients. We support the translation of environmental data into practical actions, such as emission reduction measures, improved environmental management practices, and enhanced compliance with environmental legislation. This contributes to measurable reductions in environmental impact and supports clients in meeting increasing regulatory and stakeholder expectations.

Our primary objective is to enable our clients to contribute to a cleaner and safer world through sustainable development. We work with organisations of all sizes and across a wide range of needs, applying the same commitment to finding solutions that are both effective and adapted to each client's specific context.

Elin Jalakas, Marketing and procurement specialist, DGE Estonia

AI powered decisions for sustainable land use

DGE Estonia supports clients in reducing environmental impact through the applications and continuous development of AI services that improve the quality, speed, and effectiveness of decision-making. Our general AI services help clients use AI in research, analysis, writing, and project delivery, enabling teams to work more efficiently, focus their efforts more precisely, and access relevant insights faster. These improvements support more targeted actions and more efficient use of resources, which can also contribute to better environmental performance.

AI solution to sustainable land use and planning

In parallel, we are developing specialised AI solutions with direct relevance to sustainable land use and planning. The most significant example is LandScout AI, which evolved during the year through a structured process of innovation and validation. The development began with the preparation and implementation of a dedicated map application hackathon, continued through idea assessment and student development work carried out in strong cooperation with the Tartu University. It was further shaped by user interviews, conceptual and functional development, AI integration, and prototype testing. In the later stages, the work ex-

panded into business planning, international introduction, and early discussions with potential clients. This step-by-step process helped shape LandScout AI into a practical and scalable solution grounded in both user needs and cross-sector collaboration.

LandScout AI is designed to support more sustainable development decisions by combining planning, permitting, infrastructure, risk, and environmental data into clear AI-supported insights. This helps users understand location-related opportunities and limitations more quickly, avoid environmentally constrained or sensitive areas, and make more transparent, informed, and lower-impact decisions regarding land use and development. Through this combination of general AI capability-building and targeted solution development, we aim to create tangible value for clients while supporting more environmentally responsible planning practices.



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Social information



Employee well-being and health & safety

Our success builds on being a safe and supportive workplace for our professional consultants. Employee health, safety, and wellbeing have been identified as a material social aspect for DGE Group through our double materiality assessment. Our employees, commitment, and wellbeing are critical to delivering high-quality services and maintaining trust with clients and stakeholders. As a consultancy our activities could give rise to potential negative impacts on our own workforce if risks are not adequately identified, managed, and mitigated. When employees feel secure, valued, and able to maintain a healthy work-life balance, they are more engaged, productive, and committed. By fostering a positive work environment, we not only enhance overall job satisfaction but also reduce the risk of accidents, minimize absenteeism, and keep a high employee retention.

Our people

DGE Group employs nearly 200 people across six subsidiaries. Approximately 40% of employees are based in Denmark, around 25% in Sweden, and about 20% in Estonia, with the remaining employees located in Finland, Norway, Latvia and Lithuania. This geographic distribution reflects the Group's regional presence and forms the basis for close collaboration and local delivery of services. Most of our employees

(99%) hold permanent contracts. This high share of permanent employment reflects our commitment to long-term employment relationships and contributes to continuity, job security, and a stable organisational environment. By prioritising secure employment and predictable working conditions, we aim to support employee wellbeing, engagement, and retention across the Group.

A safe workplace is a must

Providing a safe and inclusive working environment is essential to preventing negative impacts on employee health, safety, and well being. Our approach is based on preventive risk management, compliance with occupational health and safety requirements, and continuous improvement of working conditions.

A safe working environment is supported through a combination of appropriate workplace design, compliance with applicable health and safety regulations, access to necessary protective equipment, and regular assessments of physical and psychosocial risks. All employees are covered by health insurance, and each subsidiary implements policies and initiatives aimed at promoting health, safety, well being, and accident prevention, adapted to local legal requirements and operational contexts. Collective bargaining agree-

ments covers our employees in Sweden and Finland, the agreements help ensure fair wages, safe workplaces, and comprehensive benefits for all staff. While employees in our other subsidiaries are not currently covered by such agreements, there are other agreements in place.

Approaches to health and safety management vary between subsidiaries but are aligned in intent and scope. Some have comprehensive policies cover Environment, Health, and Safety (EHS) as well as employee wellbeing, with recent initiatives placing increased emphasis on psychological health, including regular wellbeing check-ins. In Sweden, health and safety are integrated into the management system and supported by certification to international standards. Additional alignment with occupational health and safety standards is ongoing, including more structured risk identification, employee training, and safety procedures. Across the Group, all subsidiaries conduct annual work environment and office condition assessments to identify risks and define mitigating actions.

We enable flexible working arrangements that allow employees to work from home when appropriate, supporting work-life balance and reducing commuting related emissions. Our workplaces and ways of work-

ing are adapted to accommodate individual needs and personal preferences, helping employees perform at their best. We also continuously invest in digital tools and modern office environments to ensure efficient, inclusive, and future ready working conditions.

Empowering employees

DGE Group also considers diversity, equity, and inclusion to be integral to employee well being. Most subsidiaries have a balanced representation of women and men, reflecting our efforts to promote equal opportunities across the organisation. While gender distribution varies by country, diversity is actively considered at different organisational levels. The gender pay gap within the Group is limited, reflecting sustained efforts toward pay equity, and this area continues to be monitored to identify and address remaining disparities.

Talent development is a continuous process, especially in consulting roles where much of the learning happens through hands-on project work. While this type of development is difficult to quantify, we also offer structured training programs that cover a broad range of skills. From technical expertise to leadership development, ensuring our teams stay competitive and forward-thinking. Most subsidiaries track training hours, and we are working to align definitions and processes across the group to improve consistency. Equal access to training and professional development is a key aspect of supporting employee wellbeing and long-term employability. All employees are encour-

aged to develop their skills, regardless of gender, role, or location. Policies and practices related to health, safety, inclusion, and development are reviewed on an ongoing basis to ensure they remain effective and aligned with both employee needs and evolving regulatory expectations. DGE Denmark offers Fleksjobs which is a specially adapted form of employment for people with permanently and significantly reduced work capacity, where working hours and tasks are tailored to the individual.

Performance evaluations are another key part of our development strategy. All employees receive a formal performance and development review, along with peer feedback, each year. All our subsidiaries support regular assessments and are committed to fostering growth and development for every team member.

Table 4. Own workforce	2025	2024
Number of employees (headcount)	188	185
Number of employees (FTE)	155	157
Permanent employees (headcount)	180	181
Temporary employees (headcount)	8	1
Employee turnover rate	17%	5%

Table 5. Health and Safety	2025	2024
Work related accident	0	1
Number of fatalities as a result of work-related injuries and work-related ill health	0	0

Table 6. Diversity and talent development	2025	2024
Gender diversity		
Women (%)	52	49
Men (%)	48	51
Pay gap		
Gender pay gap(%) ¹⁾	12%	11%
Collective bargaining		
Employee covered by collective bargaining (%) ²⁾	28	26
Annual training hours per person		
Female (h)	75	51
Male (h)	50	36

¹⁾ The gender pay gap is calculated by subtracting the average gross hourly pay of female employees from that of male employees, dividing the result by the average male pay, and expressing it as a weighted average across all subsidiaries, indicating how much more male employees earn.

²⁾ 100% of the employees in Finland and Sweden are covered by collective bargaining

Interview with Merlin Kalle, project manager and planner for detailed spatial plans, DGE

Supporting well-being through a migraine-friendly workplace

DGE Estonia was the first office in the country to receive the Migraine-friendly workplace badge and remains the only organisation in the country to hold this recognition. The badge reflects the company's commitment to creating a working environment that supports employees living with migraine and acknowledges the importance of flexible, health-conscious workplace practices. We asked Merlin, the initiator of the certification, to share why the initiative is important and what it means in practice.

What is the migraine-friendly workplace badge?

It is a recognition awarded to organisations that design their working environment and work arrangements in a way that considers the needs of employees living with migraine and supports their ability to work and overall well-being. The badge is based on the understanding that migraine is a neurological condition that can significantly affect a person's day-

to-day functioning, including their capacity to work. A migraine-friendly workplace recognises that an appropriate work environment and flexible work arrangements can help reduce the frequency of attacks and lessen their impact on working life.

An organisation awarded the Migraine-friendly workplace badge:

- recognises migraine as a serious health condition and promotes an open, stigma-free attitude
- implements organisational and environmental solutions, such as flexible working hours, remote working options, and measures to reduce light and noise
- allows employees to adjust their working conditions when needed

- supports employee awareness and self-management in relation to migraine; and
- takes employee health into account more broadly in organisational management and workplace culture.

I first heard about it during a presentation at Estonian Headache Day, where the Estonian Migraine and Headache Patients Association (EMHA), which awards the badge, introduced the initiative. At the time, the presentation was rather general, but it sparked my interest. I later contacted EMHA to find out what was required to apply for the badge. It seemed to me that DGE already had a strong foundation for receiving it, as the company genuinely takes employees' needs into account, and now we are the first organisation in Estonia to receive the badge and remains the only holder of it to date.

How has the badge and new office practices influenced your everyday working life?

Above all, it has given me the confidence to express my real needs to get my work done while also taking my health condition into consideration. Previously, it was much more difficult to communicate openly about my condition. I did not feel able to speak about it as directly as I can now. As part of the process of

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obtaining the badge, I began raising awareness among colleagues about headaches in general, including migraine. Awareness creates understanding, and when colleagues understand, it becomes much easier to communicate one's needs openly. Having the badge has made it possible to communicate openly when a headache prevents me from working effectively at a given moment, or when I need to work from home, and to plan any necessary follow-up activities with colleagues on that basis.

Wherever possible, the physical office environment is improved in line with employees' needs. For example, ceiling lighting has been replaced when necessary, and additional task lighting has been introduced, as lighting can be a significant trigger for people with migraine. Noise-cancelling headphones are also available, since noise can be another important trigger. One of the most valuable measures is flexibility regarding where work is carried out: when needed, employees are allowed to work from home and attend meetings online. There is also flexibility in working hours. What matters is not working strictly between fixed hours but ensuring that the work gets done at a time that is suitable for a person living with migraine. Due to the nature of the work, the badge cannot solve every challenge outside the company. For example, if there is a public hearing that has already been scheduled and requires travelling to the other side of Estonia, there may be no real alternative. Things still need to be managed, even while dealing with migraine. But I no longer feel uncomfortable discussing my needs or health-related concerns, because people are aware of the topic and understand it.

How would you describe the company's overall commitment to employee well-being, health and safety? Is this reflected in everyday work arrangements and practices?

DGE Estonia has always cared about the well-being, health and safety of its employees. Receiving the badge simply brought additional focus to certain specific needs and conditions. The company aims to ensure that workplaces are as ergonomic as possible within practical limits, and employees benefit from flexibility in both working hours and working location. There is also an excellent employee benefits package, including compensation for sports and other well-being-related expenses. HR actively encourages employees to rest and to take proper time off, including longer periods of leave when needed. Occupational health and safety is supported by workplace environment specialists, and employee well-being is further promoted through team events. Annual summer days and winter days have become an established tradition and usually include activities that encourage physical movement and support health and well-being.



Supporting clients in improving their social sustainability

Social sustainability is a core part of our business, and we have a direct, positive impact on this essential material aspect through the services we deliver. As providers of sustainability services, we play a meaningful role in strengthening the social sustainability performance of our clients. Our work extends beyond compliance, positively influencing both our clients'

operations and the well-being of people across their supply chains. In our projects we deliver tailored sustainability solutions, with social sustainability topics; such as working conditions, occupational health and safety, and human rights. We address these issues both at a strategic level and through hands-on tools, including EHS audits, follow-ups and targeted

improvement actions. We work closely with clients to ensure recommendations are realistic and adapted to their operational context. Through this approach, our work contributes to measurable improvements in governance, risk management, and day-to-day practices related to social sustainability.

Health and safety rules may vary by country and industry, but the objective is the same: protect people, minimize risk, and keep businesses moving. When employee well-being is prioritized and compliance is built in, the results speak for themselves: fewer incidents, higher engagement, stronger productivity, and greater trust.

Lauri Niemelä, EHS & Social consultant, DGE Finland

Social due diligence as a business risk management tool

In many global industries, cost driven strategies can lead to weakened social standards and outsourcing of social practices, which could create long-term risks such as labour violations and supply chain vulnerabilities. For clients operating in this environment, DGE Group provides a structured, Nordic based approach to social governance. We ground our values in the Nordic and European social model, emphasizing fairness, social protection and community responsibility. In practice, we assess compliance with labour legislation, alignment with bargaining agreements and the effectiveness and depth of community engagement in large projects.

Efficiency should not come at the cost of human wellbeing

We believe business efficiency and respect for people can be compatible goals. For DGE Group, supporting our clients mean helping them to strive towards the highest possible level of social practices in their operations. We interpret and apply local legislation fairly and transparently and refuse to participate in efforts

where the goal is to exploit legal loopholes. We believe social responsibility creates long-term operational resilience, that supports the survival and continuity of businesses in the long-term. Recent crises, such as the pandemic-related disruptions and geopolitical tensions and wars, have shown how fragile supply chains can be when the underlying safe mechanisms are weak or undervalued.

Social assessment in DGE Group's practice

The Nordic and Baltic regions are particularly aware of the intersection of geopolitical realities and practical business operations: we need to be aware of these realities daily. Businesses have a role to play in strengthening the social fabric in the regions where they operate. Appropriate assessment and management of social issues is a key element required by several financing institutions. Standards such as the Equator Principles (EP4), the World Bank's Environmental and Social Framework, and the European Bank for Reconstruction and Development's (EBRD) Performance

Requirements all explicitly mandate rigorous analysis of labour conditions, community engagement, and stakeholder rights. These frameworks recognize that projects with strong social foundations are less likely to face delays, reputational damage, or operational disruptions. We apply these standards when assessing client projects' risks and investment readiness, especially within the renewables sector. For example, DGE Finland is working on assessment of main contractor requirements and labour legislation related issues in several renewable energy construction sites. DGE Estonia have evaluated multiple renewable energy assets against an international financier's environmental and social framework, including the creation of several key documents such as stakeholder engagement plans and social action plans. The role of stakeholder engagement is also highlighted in strategic and environmental impact assessment projects. DGE is one of the most known names in the planning sector in Estonia, where stakeholder engagement is strongly tied into local legislation and participatory practices. Our work across the Nordic and Baltic countries shows that early, transparent engagement and proper social management prevent delays, strengthen resilience and improve investment readiness. By applying recognized international standards and grounded local knowledge, we help clients build projects that are both compliant and durable. Our guiding principle is clear: operational efficiency must never compromise human wellbeing or regulatory integrity.



Business conduct

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Reputational risk related to ethical business

DGE Group's long-term success depends on the trust of our clients, partners, and other stakeholders. Involvement in unethical business practices such as corruption, greenwashing, or non-compliance with laws and regulations, would pose significant reputational, legal, and financial risks and could undermine our organizational culture.

To mitigate these risks, we are committed to conducting business responsibly and in line with applicable legal requirements and internationally recognised principles for business conduct. Ethical behaviour and integrity are embedded in our governance structure through policies, internal controls, and established ways of working, supporting accountability and responsible decision-making across the Group.

Code of conduct

DGE Group's Code of Conduct sets out the principles and expectations that govern how we conduct business. It addresses key areas of ethical business conduct, including legal compliance, integrity in client relationships, prevention of corruption and bribery, respect for human rights, and responsible professional behaviour.

The Code of Conduct applies to all employees and provides a common framework for identifying,

preventing, and addressing ethical risks. It supports consistent behaviour across subsidiaries and serves as a reference in daily operations and decision-making. Compliance with the Code is an integral part of our governance system and contributes to safeguarding trust, transparency, and accountability within the organisation.

Incident management

Incidents related to ethical conduct are managed in accordance with DGE Group's governance framework and Code of Conduct. Responsibilities and procedures for handling suspected breaches are adapted to the structure and legal context of each subsidiary. While the Group is not currently subject to legal requirements to implement a formal whistleblowing system, internal discussions are ongoing to assess the potential benefits of establishing a structured reporting mechanism.

During 2025, no incidents of unethical behaviour were reported within the Group. There were no convictions, fines, or legal actions related to corruption or bribery, and no identified incidents of human rights violations in our own workforce or in the value chain. Since the Group's founding, neither DGE Group nor its subsidiaries have been subject to legal proceedings related to corruption or bribery.

Quality control

Quality control is a core element of DGE Group's risk management and governance framework and supports both ethical business conduct and client trust. We apply structured and standardised methodologies across our consulting and laboratory activities to ensure consistency, accuracy, and reliability in our services.

All consulting engagements follow defined processes and are subject to peer review, where findings, assessments, and recommendations are reviewed by colleagues to reduce the risk of errors, misjudgements, or inconsistent conclusions. This process strengthens professional integrity and supports continuous improvement.

The Swedish subsidiary operates a management system certified in accordance with ISO 9001, the international standard for quality management systems. In addition, the laboratory is certified under SS-EN ISO/IEC 17025, ensuring competence and reliability in testing and calibration activities. These certifications provide external assurance that established quality and control measures are effectively implemented.

Interview with Thomas Rivad, Manager Soil & Groundwater, DGE Denmark

Responsible management of contaminated soil and groundwater

At DGE Denmark, working with contaminated soil and groundwater is a core part of the business, and an area where decisions can have significant environmental and financial consequences. Many of the projects DGE are involved in are carried out under time pressure and with tight budgets. At the same time, the conditions are often complex, and the available data may be limited. This creates a natural tension between moving projects forward and ensuring that the basis for decision-making is solid. We asked Thomas, manager of service area Soil & Groundwater in DGE Denmark how they ensure high ethical standards in all projects.

How do you handle that tension in practice?

For us, it is essential that contamination is properly identified and assessed before decisions are made, says Thomas. In some cases, that means recommend-

ing additional investigations or challenging initial assumptions. While this can extend project timelines, it reduces uncertainty and helps avoid more serious issues later on.

What structures do you have in place to ensure quality?

All our soil and groundwater projects have a project partner attached. Together they hold overall responsibility for the professional quality and direction of the work. This ensures that key decisions are not taken by a single consultant but are continuously assessed and discussed. We also have internal quality control as a fixed part of our process. Larger or more complex deliverables are always reviewed before they are finalized. This helps ensure that conclusions are well-founded and that documentation meets both regulatory requirements and professional standards.

Do you experience pressure to move faster in some projects?

Yes, that happens, there can be a preference to move forward quickly. For example, by reducing the scope of investigations or simplifying assessments. In those cases, our role is to be clear about the consequences. We explain how uncertainties can impact both environmental outcomes and future project costs. Taking the time to do things properly often leads to better and more robust solutions.

What does this require internally?

It's important that our consultants feel comfortable raising concerns or recommending a different approach. There is a shared understanding that professional judgement and quality come first. This creates a consistent way of working across projects and helps maintain a high level of quality.

How does this approach affect your client relationships?

Over time, it builds trust. Clients know that our recommendations are based on a thorough assessment, not short-term considerations. Working responsibly with soil and groundwater is not only about meeting regulatory requirements, it is about ensuring that the right decisions are made for both the environment and the projects we are part of.

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