

DANGARD

SURFACE TREATMENT



ESG-REPORT

2024



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Table of Content

General Information

Letter From the CEO	03
Executive Summary	04
ESG Highlights 2024	05
Basis for Preparation	07
Locations	08
About DanGard A/S	09 - 10
Sustainability Commitments & SDG's	11
Certifications & Code of Conduct	12
Sustainability Strategy	13
Business Model & Initiatives	14 - 16
Practices, Policies, & Future Initiatives.....	17 - 19
Value Chain	20

Environmental Data

Energy Consumption.....	22
Emissions	23
GHG Reduction Targets & Transition	24
Pollutions & Mitigation Management	25
Water Disclosures	26
Resource Use & Circularity	27 - 28
Waste Disclosures.....	29
Annual Massflow & Key Materials	30
Targets & KPI's	31
Performance Summary	32

Social disclosures

Social metrics & highlights	34
Social objectives	35
General Workforce Data	36
Health & Safety	37
Remuneration & Labour Conditions	38
Training & Development	39
Human Rights, Policies, & Additional Info	40
Social Initiatives & Projects	41

Governance Disclosure

Governance Metrics	42 - 43
KPI Results 2024	44
Sustainability Framework & Future Outlook	45
Target Update & Future Outlook	46

Letter from the CEO

At DanGard A/S, 2024 confirmed that sustainability, risk management, and competitiveness are closely interconnected. The surface treatment industry continues to face elevated energy costs, raw material volatility, regulatory tightening, and increasing customer expectations regarding documented environmental performance. As an energy- and chemical-intensive company, we recognise our responsibility to reduce emissions, ensure safe chemical management, and uphold high standards of governance and business conduct.

During the year, we continued to implement our climate strategy and remain on track to achieve our 2030 greenhouse gas reduction objectives. Our efforts focus on energy efficiency, process optimisation, electrification where feasible, and closer collaboration across the value chain to address indirect emissions.

We conduct structured due diligence in accordance with the OECD Guidelines for Multinational Enterprises and the United Nations Guiding Principles on Business and Human Rights to identify and mitigate potential impacts on people and the environment.

A significant part of our success and growth is driven by our employees. We invest continuously in knowledge development and professional training through external courses and internal knowledge sharing. Collaboration, inclusion, and a strong collegial culture are essential motivational drivers and form the foundation of our performance and long-term development.

This ESG report has been prepared in alignment with the EU Voluntary Sustainability Reporting Standard for Unlisted SMEs (VSME). It reflects our commitment to transparency, systematic performance management, and continuous improvement as we work to create long-term value for our stakeholders.

Sincerely,

Henrik Matthiesen
Chief Executive Officer, DanGard A/S



Executive Climate Summary

DanGard's climate footprint is primarily value-chain driven, as Scope 3 is accounting for 63% of our total emissions.

	CO ₂ e in tonnes	Share in %
Scope 1	828	28
Scope 2	272	9
Scope 3	1.886	63
Total	2.986	100
The table is presnted in whole numbers (rounded)		

Scope 3 breakdown by CO₂e in tonnes

Purchased goods & services	Fuel & energy-related activities	Upstream transport	Waste from operations
Purchased goods & services 1.436,4	Upstream transport 169,9	Business travel 1,5	Downstream t... 11,5
Fuel & energy-related activities 192,6	Waste from operations 33,7	Upstream leased assets 40,7	

Nearly 50% of total emissions stem from purchased goods and services.

Operational energy and fuel combustion represent the second largest hotspot (42%).

Transport remains structurally limited (7%).

Waste is minor in gross emissions but creates substantial avoided emissions outside scope.

Purchased materials are the dominant decarbonization lever.

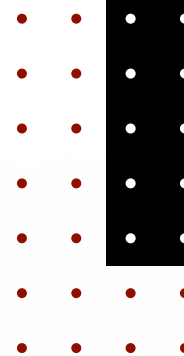
Energy-related upstream emissions are significant, indicating embedded energy in value chain.

Logistics optimization could yield moderate reductions, and will be considered as a focus area going forward.

Less absence than the business section in Denmark!

Less occupational accidents than the business section in Denmark!

Employee satisfaction score
77



ESG Highlights 2024



■ Avoided Emissions (outside scopes)

Recycling impact: $-888.8 \text{ tCO}_2\text{e}$

Net outside-scope effect: $-421.2 \text{ tCO}_2\text{e}$

Avoided emissions are disclosed separately in accordance with GHG Protocol.

■ GAIS Implementation

Successful survey implementation and results scoring well above comparison metric !

■ New ISO Certification obtained

ISO 45001

Health & safety management

In 2024, the company generated a total of 598 tonnes of waste from own operations, of which 53% of total waste was diverted to recycling, supporting circular resource use and 40% was sent to energy recovery.

DanGard A/S operates within industrial surface treatment and corrosion protection, with the objective to deliver services that extend the lifetime of steel components, windturbines and infrastructure subjects. The company aim is inherently linked to our sustainability focus, as increased durability reduces material consumption and lifecycle impacts for customers.

Sustainability is integrated into core operations through structured management of energy, materials and workforce practices. In 2024, DanGard maintained a high share of renewable electricity (86%), monitored Scope 2 emissions and achieved an impressive reuse rate of waste and materials amounting to 93% incl. 50% of waste in recycling processes reflecting a dedicated focus towards operational efficiency and resource optimization. These activities are further supported by our ISO 14001-certified environmental management system and aligned ESG reporting under the VSME framework.

DanGard applies a data-driven approach to sustainability development, using established baselines for emissions, waste and material use to track performance over time. Targets are primarily intensity-based, focusing on reducing emissions relative to revenue, improving material efficiency and maintaining low levels of landfill disposal.

Looking ahead, the company aims to strengthen our Scope 3 emissions assessment and reduction efforts, improve our data quality and further integrate sustainability considerations across our value chain.

Basis for preparation

DanGard's Sustainability Report 2024 accounts for our sustainability activities for the 2024 calendar year. This report has been prepared in accordance with the principles and guidelines outlined in the VSME Comprehensive Module, prepared on an individual basis.

As this is our first report prepared after the VSME framework, a revised reporting structure and content selection compared to our previous reports is a natural by-product of this choice. However, we believe that this helps to ensure a coherent structure in our future reporting practices.

This report is a natural extension of our existing environmental work, supporting our long-term strategy. By reporting on both the Basic Module and relevant subjects under the Comprehensive Module, we warrant our reporting to surpass essential requirements, allowing the reader a deeper understanding of our environmental, social, and governance efforts. We include data from the extended module where it has been deemed relevant to our activities cf. the VSME guidelines.

This report has been prepared for DanGard A/S only and includes solely data and information related to our own operations.

Basic information about DanGard A/S CVR no.: 41061758 (paragraph 24(e))

Basic Module, or Basic Module + Comprehensive Module (paragraph 24(a))

The report is based on the **Basic Module** and the **Comprehensive Module** in the voluntary SME Standard. YES

Reporting on an individual or consolidated basis (paragraph 24(c))

The report has been prepared on an **individual basis** (i.e. the report does not cover any subsidiaries). YES

Legal form	Aktieselskab A/S (public limited company)
NACE sector classification code(s)	2551 – Coating / surface treatment of metals. High climate impact sector: Manufacturing (NACE C). Main activities: Surface treatment (blasting, metallisation, industrial painting) of steel structures for wind turbines, offshore, chimneys and heavy industry.
Size of the balance sheet (in Euro)	15.875.135,61 €
Turnover (in Euro)	6.837.214,48 €
Number of employees (headcount)*	81



DanGard A/S operates exclusively within Danish territory, where all core activities related to production, quality control, environmental management, and workforce employment are carried out. The company's operational footprint consists of multiple specialised surface-treatment facilities distributed across Denmark, enabling proximity to key industrial hubs and ports while ensuring compliance with Danish regulatory, environmental, and labour standards.



Find us at our strategically based locations across Jutland and Funen

Location	Address	Postal code	Town/city	Country	Geolocation (coordinates)
Headquarters	Kanalen 1	6700	Esbjerg	Denmark	55.46280, 8.44810
Industrial Plant Esbjerg	Storstrømsvej 49	6715	Esbjerg N	Denmark	55.50630, 8.47787
Industrial Plant Lindø	Malerpladsen 4	5330	Munkebo	Denmark	55.46596, 10.53293
Industrial Plant Arnum	Teglværksvej 10	6510	Gram	Denmark	55.25362, 8.96130
Industrial Plant Rødekro	Industrivej 2	6230	Rødekro	Denmark	55.06911, 9.34557
Industrial Plant Spjald	Bækvej 6	6971	Spjald	Denmark	56.12623, 8.51368
Industrial Plant Fasterholt	Grønlundvænget 1	7330	Brande	Denmark	56.02165, 9.11111

About

DANGARD

SURFACE TREATMENT

DanGard A/S is a Danish industrial subcontractor specialising in surface treatment of steel components and structures (NACE 25.51). The company delivers blasting, metallisation and industrial painting services to customers in the wind energy, offshore, chimney and heavy industry sectors. All production activities are carried out at facilities located in Denmark.

Our first ESG-report documents our initial commitments to globally recognized frameworks, UN Global Compact and the SDG's, on a volunteer basis.

Our ESG journey and strive to enact operations in alignment with the CSR perspective remains, now structured after the VSME standard cf. EFRAG.



DanGard A/S offer a wide range of industry solutions and employ high quality surface treatment methods, including blasting, metallization, painting/coating and corrosion protection.

Our experienced team of specialists and technicians allow us to transcend product quality with expertise in the various surface treatment processes.

DanGard A/S values and thrives on three core principles. These focused values are fundamental to our work, culture and business relationships with customers, partners and employees.

Our values constitute the foundation of our corporate culture, and are an integrated part of the entire business, guiding both decisions and actions. We manifest these values with a strong commitment to uphold them in all business aspects.

DANGARD

Vision

We strive to be the leading provider of industrial surface treatment.

Mission

We aim to add value to our customers by optimally protecting their steel structures in all environments.



Professional Excellence constitutes the heart of the organization. DanGard A/S believes that maintaining and developing a high level of professional expertise, enable them to deliver the best products and services to their customers, benefitting all parties.

Integrity defines our approach to business ethics and relationships with all stakeholders. We believe in conducting a business with integrity, honesty and accountability, and strive to build trustworthy relationships, based upon openness and credibility.

Entrepreneurship is a crucial focus driving our business and growth opportunities. We pivot on the delivery of continuous value creation to all our stakeholders, by utilizing an innovative approach in our business conduct and quest to improve processes and results.

Sustainability Commitments and Global Alignment

DanGard A/S supports the principles of the **United Nations Global Compact (UNGC)** and aligns its operations with its ten principles within **human rights, labour standards, environment** and **anti-corruption**.

The company's **ESG approach** reflects these **principles** through:

- **Compliance** with Danish labour legislation and collective agreements
- Structured **environmental management** under ISO 14001
- **Responsible** handling of **emissions, waste** and hazardous **materials**
- **Transparent** governance and operational **oversight**

This commitment supports **DanGard's continuous development** of **responsible business practices** and **ESG transparency**.

Our contribution to the UN Sustainable Development Goals (SDGs)

DanGard provides stable industrial employment under regulated **labour conditions**, supported by **collective bargaining agreements** and structured **workforce development initiatives**.

Through corrosion protection and surface treatment, **DanGard** contributes to more **durable infrastructure** and **industrial assets**, supporting long-term **resource efficiency**.

The company focuses on **material efficiency**, waste segregation and **recycling**, with over 50% of waste diverted to recycling and **continuous optimisation** of **resource use**. Total **waste** diverted to **circular initiatives** amounts to **93%**!

DanGard **monitors** greenhouse gas emissions and energy consumption, maintains a high share of **renewable** electricity and works to **reduce emissions intensity** over time



Certificates & Code of Conduct

DanGard A/S' set of formal policies and management systems underpin our ESG commitments and operational governance.

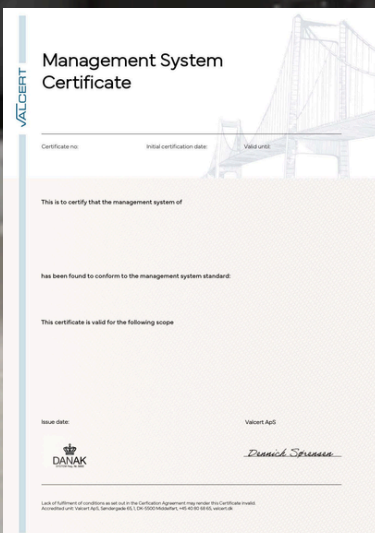
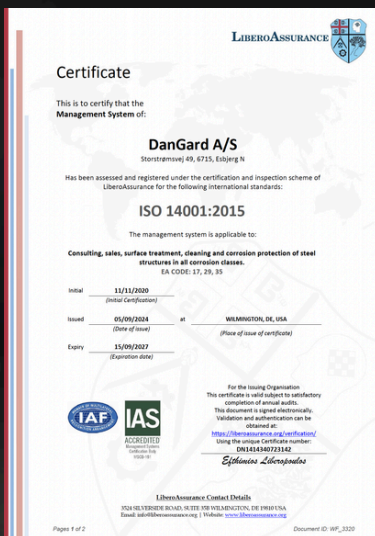
ISO 14001 (Environmental Management System) Governs environmental compliance, pollution prevention, resource efficiency and continuous improvement.

ISO 45001 (Occupational Health & Safety Management System) Establishes a systematic OHS risk assessment, accident prevention, safe work procedures, incident follow-up and employee protection.

ISO 9001 (Quality Management System): Provides the quality governance framework for consistent delivery, process control, documentation, corrective actions, and continuous improvement supporting reliable customer outcomes and reducing operational errors and rework.

Our **Code of Conduct** sets the expectations for integrity, compliance, and responsible business behaviour across the organisation.

Finally, our whistleblower programme constitutes our grievance mechanism, enabling confidential reporting of any misconduct, supporting our accountability and ethical governance.



Sustainability-related certifications (§ 25)	Brief description	Date of issue/ validity
ISO 9001	Quality management	5/9/2024
ISO 14001	Environmental management system	5/9/2024
ISO 45001	Health & safety management	5/9/2024

DanGard A/S' Sustainability Strategy

DanGard A/S' strategy is centred on delivering high-quality surface treatment and corrosion protection solutions that extend the lifetime of windturbine, steel-, and infrastructure-related components. The company's core value proposition is based on technical expertise, controlled production processes and long-term customer relationships within various industrial and infrastructure-oriented sectors, with especially the windturbine sector as a central part of the customer portfolio.

Sustainability is integrated into the company's operational strategy as a driver of efficiency, quality and long-term value creation. By increasing durability and reducing the need for material replacement, DanGard contributes to more resource-efficient lifecycle management for its customers.

The company applies a structured approach to managing environmental and operational performance through monitoring of energy consumption, greenhouse gas emissions, material use and waste generation. This includes a high share of renewable electricity, systematic waste segregation and continuous optimisation of production processes.

DanGard's strategic focus is on continuous improvement rather than transformation through singular initiatives. Key priorities include improving emissions and resource efficiency relative to economic output, maintaining high recycling rates, and strengthening internal capabilities in ESG reporting and data management.

Our sustainability governance structure is embedded within the ISO 14001 environmental management system and executive oversight, ensuring alignment between business operations and sustainability performance.

Looking ahead, DanGard aims to further develop our sustainability framework through enhanced Scope 3 emissions assessment, improved data quality and increased integration of sustainability considerations across its value chain.

Business model and sustainability-related initiatives

Description of the significant groups of products and/or services offered by DanGard A/S (paragraph 47(a))

DanGard A/S provides industrial surface treatment and corrosion protection services for steel components and structures. Core services include surface preparation (blasting), metallization (thermal spraying) and application of protective coating systems.

The company delivers customised corrosion protection solutions primarily for the windturbine industry and other industrial, such as infrastructure- and construction-related, customers. The services extend the lifetime of steel structures, reduce maintenance frequency and support long-term asset durability.

Description of significant market(s) in which DanGard A/S operates (paragraph 47(b))

DanGard operates primarily in the Danish market with business-to-business (B2B) customers. The company serves industrial and infrastructure-related sectors, including construction, energy, utilities and manufacturing.

Operations are concentrated in Denmark, with production facilities located domestically. The company's services are delivered directly to industrial clients and project-based customers.

Description of DanGard A/S's main business relationships (paragraph 47(c))

DanGard's main business relationships include:

Suppliers: Industrial suppliers of blasting abrasives (steel grit), metallization wire and coating materials. Suppliers are primarily European manufacturers and distributors of surface treatment materials.

Customers: Industrial and infrastructure-related companies requiring corrosion protection services.

Waste operators: Authorised waste management providers handling hazardous and non-hazardous waste streams.

Energy providers: Public electricity suppliers providing energy to production facilities.

Brief description of the key elements of DanGard A/S's strategy that relate to/affect sustainability issues (paragraph 47(d))

Sustainability considerations are integrated into DanGard's operational strategy through:

- Monitoring and management of energy consumption and Scope emissions.
- High renewable electricity share in operations.
- Structured waste segregation with a focus on recycling and minimising landfill disposal.
- ISO 14001-certified environmental management system.
- Continuous process optimisation to improve material efficiency.
- Structured workforce governance, including collective bargaining coverage and training programmes.

The company's core service offering contributes to extended asset lifetime and reduced material replacement, indirectly supporting resource efficiency.



Business Model and Sustainability-Related Initiatives

DanGard's A/S' Sustainability Profile Embedded in our Operations

Sustainability considerations are integrated into daily operations through:

- High renewable electricity share (86% in 2024)
- Monitoring of Scope 2 greenhouse gas emissions
- Structured waste segregation with 53% recycling rate
- Total waste segregation into re-use practices amounts to 93%
- ISO 14001-certified environmental management
- Collective bargaining coverage for hourly employees

Environmental and social performance indicators are monitored relative to economic output to support transparency and operational efficiency.

DanGard A/S operates within surface treatment and corrosion protection for steel structures. Core activities include surface preparation (blasting), metallization and industrial coating. The company primarily serves windturbine-related and other industrial customers requiring durable corrosion protection solutions.

The business model is based on 4 pillars:

- **Technical expertise in surface treatment processes**
- **Controlled in-house production facilities**
- **Long-term customer relationships**
- **Quality-driven project execution**

Value creation is achieved by extending the lifetime of steel components and structures, thereby reducing replacement needs and supporting resource efficiency.

DanGard's sustainability initiatives is closely linked to our business model, with a centred focus on:

- Energy and emissions intensity of surface-treatment processes
- Material efficiency and waste handling related to coatings and blasting media
- Occupational health and safety in industrial environments

We strive to continuously offer services, which supports positive downstream impacts by enabling long-life infrastructure and renewable energy assets, particularly within the wind energy sector.



Find our detailed business model here



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

Area (§ 26 & 78)	The undertaking has put in place a specific	Is the policy/initiative publicly available?	Does the policy/initiative contain targets or future
Climate change	YES	YES	YES
Pollution	YES	YES	YES
Water and marine resources	NO	NO	NO
Biodiversity and ecosystems	NO	NO	NO
Circular economy	YES	YES	YES
Own workforce	YES	YES	YES
Workers in value chain	YES	YES	YES
Affected communities	NO	NO	NO
Consumers and end-users	YES	YES	YES
Corporate governance (code of conduct)	YES	YES	YES



Area (§ 48)	Brief description of existing practices/policies/initiatives	Brief description of future initiatives/objectives	Senior level accountable for implementation (§ 49)
Climate change	DanGard integrates environmental considerations into its strategy and operations, with a stated objective to minimize environmental impact and include climate considerations and SDGs in continuous improvement efforts. Environmental compliance and monitoring form part of operational management.	Further structuring of climate-related objectives, including improved measurement of environmental impact and integration of climate considerations into business planning and performance monitoring.	Top Management
Pollution	The company complies with applicable environmental legislation and works systematically to reduce environmental impact through process control and continuous improvement.	Strengthening monitoring and reduction of emissions and environmental impact from operations, including process optimisation and improved documentation.	Top Management
Water and marine resources	No specific policy or initiative currently in place.	No defined initiatives at this stage.	Not applicable
Biodiversity and ecosystems	No specific policy or initiative currently in place.	No defined initiatives at this stage.	Not applicable
Circular economy	Environmental impact minimisation is embedded in strategy and operational improvements, including efficiency and waste reduction considerations.	Further development of initiatives related to resource efficiency, waste reduction, and lifecycle considerations in operations.	Top Management
Own workforce	DanGard maintains policies ensuring safe and healthy working conditions, employee involvement, and compliance with occupational health and safety legislation. Employee satisfaction and competence development are core priorities.	Continued development of employee-related objectives, including training, engagement, and systematic follow-up through SMART-based goal setting and performance evaluation.	Top Management
Workers in value chain	Supplier and stakeholder relationships are managed with a focus on maintaining DanGard as an attractive and responsible business partner.	Further formalisation of requirements towards suppliers and partners, including ESG-related expectations.	Top Management
Affected communities	No specific policy or initiative currently in place.	No defined initiatives at this stage.	Not applicable
Consumers and end-users	DanGard's strategy focuses on delivering high-quality solutions and creating value for customers through reliable and competitive services.	Continued strengthening of customer value creation and transparency in relation to quality and sustainability aspects.	Top Management
Corporate governance (code of conduct)	Governance is anchored in top management responsibility for policies, objectives, and continuous improvement, supported by structured monitoring and evaluation processes (SMART objectives and management review).	Further formalisation of governance structures and ESG-related policies to support transparency and accountability.	Top Management

Description of Practices, Policies & Future Initiatives

DanGard has implemented structured practices and policies to support the transition toward a more sustainable economy. These initiatives are embedded within the company's environmental and operational management systems, and includes the following dimensions.

Circular Economy and Resource Use

Practices implemented:

- Systematic waste segregation
- Recycling of metal and packaging fractions
- Monitoring of annual mass-flow of key materials
- Reduction of landfill disposal (1.4% of total waste in 2024)

Future direction:

- Further optimization of material efficiency
- Evaluation of substitution opportunities for high-impact materials

Climate and Energy

Practices implemented:

- Monitoring of electricity consumption and CO₂e emissions (Scope 2)
- High renewable electricity share
- Energy efficiency focus in production processes
- Future direction:
- Continued monitoring of energy intensity
- Evaluation of reduction opportunities in material and energy consumption

Social and Workforce Practices

Practices implemented:

- Collective bargaining coverage for hourly employees
- Annual employee satisfaction survey
- Structured training and education programme
- Workplace safety improvements (including lighting upgrades)

Future direction:

- Continued skills development
- Ongoing safety and working environment improvements
- Structured monitoring of workforce indicators

Pollution Prevention

Practices implemented:

- VOC monitoring (72,884 kg in 2024)
- Gradual substitution toward lower-VOC alternatives
- Hazardous waste handled via authorised operators

Future direction:

- Continuous reduction of solvent-related emissions
- Process optimization to minimise material loss

Governing our sustainability efforts:

Sustainability initiatives are embedded within the ISO 14001 environmental management system and operational governance structures. Performance indicators are reviewed periodically to support continuous improvement and compliance.

Value chain & activities at DanGard A/S

Upstream activities

Upstream activities of DanGard A/S include the procurement of raw materials, consumables, and auxiliary inputs required for surface treatment processes.

Key upstream inputs comprise:

- Coatings, paints, and metallisation materials (e.g. zinc, aluminium)
- Abrasive blasting media
- Solvents and chemical products
- Energy carriers (electricity and fuels)
- Transport and logistics services for inbound steel structures and materials

The principal environmental impacts in the upstream value chain are associated with the production of coatings and chemicals, extraction and processing of metals, energy use, and transport-related greenhouse gas emissions.

Own operations

DanGard A/S' own operations constitute the core of the value chain and include:

- Receipt and handling of steel structures
- Blasting and surface preparation
- Metallisation processes
- Industrial painting and coating application
- Curing and quality control
- Operation of production facilities and equipment
- Waste management and handling of hazardous substances
- Internal transport and logistics

As a manufacturing company in a high climate impact sector, DanGard A/S' operational impacts primarily relate to energy consumption, direct and indirect greenhouse gas emissions, use of chemicals, generation of hazardous and non-hazardous waste, and occupational health and safety risks associated with industrial processes.

Downstream activities

Downstream activities relate to the use phase of surface-treated steel structures at customer sites. These include:

- Extended service life of steel structures due to corrosion protection
- Reduced maintenance and recoating requirements
- Improved operational reliability in offshore and industrial environments

End-of-life impacts are primarily linked to the eventual dismantling and recycling of steel structures. While DanGard A/S does not typically control downstream end-of-life processes, surface treatment characteristics may influence recyclability and waste handling of coated steel materials.



Environmental Metrics

Energy consumption

According to VSME guidelines, only fuels that are demonstrably bio-based qualify as renewable fuels. Fuels with identical physical properties (e.g. natural gas vs. biomethane, LPG vs. bio-LPG) must be classified based on origin, not combustion characteristics. In the absence of supplier documentation confirming bio-origin, fuels are being conservatively classified as non-renewable.

Assumptions applied for conversion into MWh:

- All fuels are classified as non-renewable, except where renewable shares were explicitly provided (electricity, district heating).
- Liquefied gas (86 t) is treated conservatively as fossil LNG (natural gas NCV proxy) due to lack of disaggregation.
- Pipeline gas is treated as fossil natural gas (no biomethane share documented).
- Net calorific values (NCV/LHV), densities, and unit conversions follow IPCC (2006) and CDP fuel-to-MWh guidance.

Energy consumption in MWh (§ 29) - converted from quantity measures				
Energy source	Annual quantity	Renewable	Non-renewable	Total energy
Electricity	4.261,30 MWh	3.670,59	590,72	4.261,30
Gas/diesel oil	109 m ³	0	1.093,27	1.093,27
Liquefied gas (LPG/LNG/refinery gas etc.)	86 ton	0	1.146,38	1.146,38
Pipeline gas (natural gas / bio-gas)	16.453 m ³	0	174,86	174,86
District heating	1.044,25 MWh	811,46	232,79	1.044,25
Total energy consumption		4.482,05	4.237,02	8.719,07



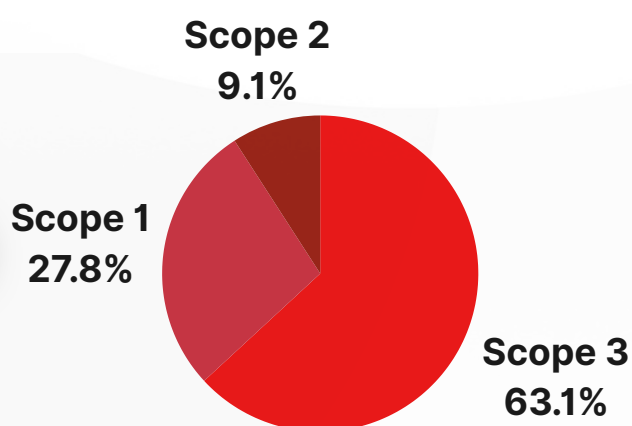
Greenhouse Gas (GHG) emissions

Greenhouse gas emissions (§ 30) listed in tonnes of CO ₂ eq					
CO ₂ eq emissions	2024	2023	2022	2021	2020
Scope 1	828	718	964	1.108	799
Scope 2 (location-based)	272	1.394	1.284	1.318	2.134
Scope 3 (location-based)	1.886	4.023	4.820	4.202	3.840
Total CO ₂ eq emissions	2.987	6.135	7.068	6.628	6.773

GHG intensity by € (§ 31)	Year 2024
	0,0004

Year	GHG Intensity per mio. DKK		GHG Intensity per employee	
	tCO ₂ eq / mio. DKK turnover	yearly change in %	tCO ₂ eq / no.of employees	yearly change in %
2020	68,1	NA	71,3	NA
2021	52,6	-22,8%	60,8	-14,7%
2022	42,8	-18,6%	66,1	8,6%
2023	36,8	-14,0%	71,3	8,0%
2024	25,2	-31,5%	36,9	-48,3%

Total reductions in % amounts to:
- 63% GHG Intensity per mio. DKK and - 48,2% GHG Intensity per employee



GHG reduction targets & climate transition plan

Reduction targets for the year 2030		Tonnes of CO ₂ e emissions in year 2020 (baseline)
Scope 1	Reduce absolute emissions by 40% by 2030 compared to 2020 baseline	6.773
Scope 2	Reduce emissions by 70% by 2030 through electricity optimisation and renewable sourcing	2.134
Scope 3	Reduce absolute Scope 3 emissions by 30% by 2030, focusing on purchased materials and upstream transport	3.840

List of main actions implemented by DanGard A/S to achieve its GHG reduction targets (§ 54(e))

Supplier engagement & material optimisation:

Mapping of top 20 emission hotspots

Dialogue with coating and metallization suppliers

Gradual transition toward lower-carbon material alternatives

Process fuel transition:

Phase-down of liquified gas and diesel use

Investigation of further electrification opportunities

Energy efficiency improvements in blasting and coating processes

Renewable electricity strategy:

Increased procurement of renewable electricity

Evaluation of onsite renewable generation potential

Energy monitoring system implementation

Transport optimisation:

Consolidation of inbound logistics

Supplier proximity analysis

Fleet efficiency improvements

Circularity and waste strategy:

Increased recycling rates and intensified reuse efforts

Waste reduction at source

Continued documentation of avoided emissions

Upcoming transition plan (§ 56)

DanGard A/S intends to launch a concrete transition plan for climate change mitigation.

YES

Time of adoption of transition plan

2026

Pollution of Air, Water and Soil

Pollution of air, water and soil (§ 32) for year 2024		
Pollutant (e.g. substance)	Emissions (kg.)	Medium of release (air, water, soil)
VOC	72.884 kg	air
Reporting basis	ISO 14001	
Regulatory threshold exceeded	One minor factory exceedance recorded in Spjald. All other factories lies well below regulatory threshold.	

Pollution to Water and Soil

The company does not discharge process-related pollutants directly to water bodies. Wastewater from production processes is managed in accordance with local environmental requirements and discharged to the public sewer system where applicable.

No significant soil contamination incidents were recorded during the reporting year.

**0,01066 kg VOC
per revenue in €**

The company's primary source of air emissions arises from the use of coating and surface treatment products containing solvents.

VOC emissions occur during:

- Application of coating products
- Drying and curing processes
- Cleaning of equipment

Management and Mitigation Measures

The undertaking has implemented the following measures to reduce VOC emissions. Substitution of solvent-based products with low-VOC or water-based alternatives where technically feasible:

- Process optimisation to minimise overspray and solvent evaporation
- Use of closed systems for solvent handling and storage
- Regular maintenance of ventilation and filtration systems
- Employee training in solvent handling procedures

VOC emissions are continuously monitored, reported, and evaluated, as part of the company's environmental management processes in accordance with applicable environmental permits and Danish environmental regulation.



Water Risk and Exposure Assessment:

The company’s operational water use is limited and primarily associated with cleaning and process-related activities. In 2024, total water withdrawal amounted to 1.433,9 m³, exclusively sourced from the public water supply network.

All operating sites are located in regions not classified as water-scarce or exposed to high water stress. Consequently, the company’s direct physical water risk exposure is assessed as low under current climatic conditions.

As water consumption is negligible due to full discharge to the public sewer system, dependency on freshwater resources is limited. Nevertheless, water availability and regulatory developments are monitored as part of the company’s ISO 14001 environmental management system to ensure continued compliance and resilience against potential long-term climate-related changes.

Water withdrawal (§ 35)	Year 2024
Total for all locations	1.433,9 m³
From locations in areas with water scarcity (high water stress)	0 m³

The company solely withdraws water from the public water network and discharges wastewater to the public sewer system.

Consequently, water consumption is assessed to be close to zero and is therefore omitted from this report cf. § 152.



Resource use, circular economy and waste management

Information on the application of circular economy principles (§ 37)

DanGard A/S applies circular economy principles

YES

Description of how DanGard A/S works with circular economy principles (paragraph 37)

The undertaking integrates circular economy principles into its production and resource management processes with a focus on material efficiency, waste minimisation and extended product lifetime.

The following principles are applied:

Optimisation of Material Use

Continuous optimisation of coating processes to reduce overspray and material loss
Monitoring of paint and solvent consumption per production unit
Reuse of partially used coating materials where technically feasible

Waste Reduction and Segregation

Systematic sorting of hazardous and non-hazardous waste
Separate collection of solvent waste for controlled handling
Recycling of metal components and packaging materials
Cooperation with authorised waste management operators

Substitution and Reduction of Hazardous Substances

Gradual substitution of high-VOC products with lower-VOC or water-based alternatives
Supplier dialogue regarding environmentally improved product formulations

Process Efficiency Improvements

Preventive maintenance to minimise production scrap
Continuous review of process parameters to reduce material and energy intensity

Environmental Management System

Circular economy initiatives are embedded in the company's certified environmental management system (ISO 14001), ensuring structured monitoring, evaluation and continuous improvement.



Resource use, circular economy and waste management



DanGard applies circular economy principles across its surface treatment and coating operations with a strong focus on material efficiency, waste reduction and responsible resource management. Circular thinking is integrated into daily operations through process optimization, waste segregation and continuous improvement under the company's ISO 14001 environmental management system.

Material Efficiency and Process Optimization

Production processes are continuously optimized to minimise material losses, including reduction of overspray and improved dosing of coating materials. Raw material consumption is monitored, and partially used materials are reused where technically and quality-wise feasible. Preventive maintenance ensures stable process performance and reduces scrap and rework.

Waste Segregation and Recycling

Waste generated from operations is systematically sorted into defined fractions to maximise recycling potential. Metal-containing waste, wood waste and packaging materials are diverted to recycling streams through authorised waste operators. Only a limited share of waste is sent to landfill, reflecting a structured approach to resource recovery.

Substitution and Reduced Environmental Impact

Where possible, solvent-based products are gradually substituted with lower-VOC or water-based alternatives. Supplier dialogue supports improved product formulations and reduced environmental impact across the material lifecycle.

Hazardous Waste Management

Hazardous waste is handled separately and managed in accordance with environmental regulations. Volumes are limited relative to total waste generation and are subject to strict handling and documentation procedures.

Governance and Continuous Improvement

Circular initiatives are embedded within DanGard's ISO 14001-certified environmental management system. Performance indicators, including recycling rates and waste intensity relative to revenue, are monitored to support transparency and year-on-year improvement.

Year 2024	Total generation of waste in kg (§ 38(a))	Waste diverted to recycle/reuse (§ 38(b))
Total annual waste generation	598.147	
Of which hazardous waste	6.000	
Of which non-hazardous waste	592.147	
Waste sent to recycling		319.040
Waste sent to energy recovery		237.647
Waste sent to landfill	8.340	

Total generation of waste (§ 38(a)) for year 2024	
Non-hazardous waste	
Cardboard, paper and glass	5.690 kg
Mixed municipal	279.284 kg
Wood	27.120 kg
Iron and steel	44.600 kg
Non-ferrous metal dust and particles	56.170 kg
Ferrous metal dust and particles	192.200 kg
Hazardous waste (EWC-codes)	
17 09 04 Mixed construction/demolition waste	9.880 kg
13 05 08 Mixed wastes from grit traps and oil separators	8.020 kg
15 01 10 Packaging containing residues of or contaminated by dangerous substances	1.090 kg
17 01 01 Concrete	27.060 kg

KPI targets

75 % of our waste recycled or undergone incineration with heat recovery by 2030

0% of waste to landfill by 2030

Waste management

In 2024, DanGard generated a total of **598 tonnes** of waste from its own operations. Of this, **53%** was diverted to **recycling**, while **40%** was directed to **energy recovery**, and only **1.4% was sent to landfill**. Hazardous waste accounted for approximately **1%** of total waste generation and was handled through authorised waste operators under the company's ISO 14001 environmental management system.

The distribution reflects a structured approach to resource efficiency and waste segregation, with a strong focus on minimizing final disposal and enhancing circular material flows.



Annual Mass-Flow of Key Materials

As a manufacturing company within surface treatment and corrosion protection, DanGard relies on specific core materials critical to the production processes. This section discloses the annual mass-flow of the most significant materials in our operations.

The annual mass-flow illustrates DanGard's dependency on these materials and supports monitoring of material efficiency and procurement strategy. Monitoring contributes to improved cost control, operational efficiency and environmental performance.

The disclosure enhances transparency regarding the material dependency and supports future benchmarking and yearly performance tracking.

Material use is continuously evaluated with the objective of:

- **Optimising consumption per production unit**
- **Reducing material losses during blasting and coating processes**
- **Extending the lifetime and reuse of blasting media where technically feasible**
- **Supporting supplier dialogue regarding product quality and environmental performance**

DANGARD
SURFACE TREATMENT

Key materials in DanGard A/S (paragraph 38(c))	Annual mass-flow 2024
Blasting Abrasive (Steel Grit) in tonnes	71,75
Metallization wire in tonnes	14.382
Coating in m ³	203,91

The listed materials represent the primary input flows directly linked to DanGard's core operations in surface preparation, metallization and coating.

Circular Performance Indicators

Our circular performance indicators are newly formulated metrics intended to yearly measures and KPI updates to ensure we are on track with our environmental objectives.

Indicator in kg per € revenue for year 2024	
Total waste intensity	0,088
Hazardous waste intensity	0,0009
Recycling intensity	0,047

Environmental KPI's and target objectives



Reduction targets for the year 2030 compared to CO ₂ eq emissions in baseline year 2020			Progress by year 2024	
Targets	Comment	Numeric	Total tCO ₂ eq emitted	%-reduction
Scope 1	Reduce absolute emissions by 40% by 2030 compared to 2020 baseline	From 6773 tonnes to 4.063,8	828	-87,8%
Scope 2	Reduce absolute emissions by 70% by 2030 through electricity optimization and renewable sourcing	From 2134 tonnes to 640,2	272	-87,3%
Scope 3	Reduce absolute Scope 3 emissions by 30% by 2030, focusing on purchased materials and upstream transport	From 3840 tonnes to 2.688	1.886	-50,9%
Total reductions since baseline year (comparable total 12.747)			-9.761	-76,6%

Integrated Environmental Performance Commentary for year 2024

In 2024, DanGard continued **strengthening its environmental efficiency** across both climate impact and resource management. Total Scope 2 greenhouse gas emissions amounted to 272,22 tonnes CO₂e, corresponding to a GHG intensity of 0,0004 CO₂e per € revenue. **This reflects the company's high renewable electricity share and structured energy management approach.**

At the same time, total waste generation reached 598 tonnes, corresponding to a waste intensity of 0.088 kg per € revenue. More than half of total waste (53%) was diverted to recycling and 40% to energy recovery resulting in **93% of total waste was handled through circular initiatives**, while landfill disposal remained limited to 1.4% of total waste. Hazardous waste represented only **1% of total waste volumes** and was processed by authorised operators under the company's ISO 14001 environmental management system.

When viewed together, the **climate and waste intensity indicators** demonstrate a structured approach to operational efficiency: emissions and material losses are actively monitored relative to economic output. This **integrated performance framework** supports transparency, year-on-year comparability, and continuous **improvement** in line with VSME reporting principles.



DANGARD

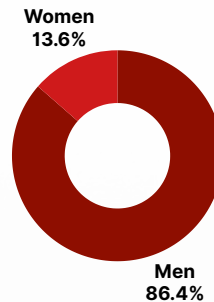


Social Metrics

DanGard A/S is committed to maintain a stable, safe and professionally structured working environment across our operations.

Social Value Creation at DanGard A/S

- Stable Industrial Employment
- Safe Working Environment
- Skills Development and Technical Competence
- Responsible Labour Conditions



Social Highlights in 2024

Improved Working Environment

During 2024, lighting conditions in production facilities were improved for enhanced safety and overall working comfort.

Launch of Training and Education Programme

A new structured training and education programme was introduced to strengthen professional competencies and support long-term skills development.

Annual Employee Satisfaction Survey

An annual employee satisfaction survey implemented to enable structured monitoring of employee engagement and workplace well-being.

High Employment Tenure

DanGard continues to maintain high employee tenure, reflecting workforce stability, technical expertise and long-term commitment within the organisation.

DanGard A/S' Strategic Objectives to Social Value Creation

Stable Industrial Employment

DanGard contributes to regional employment by maintaining skilled industrial jobs within manufacturing and surface treatment. The company supports long-term employment through structured employment conditions and collective bargaining coverage.

Safe Working Environment

Given the technical and industrial nature of operations, workplace safety is a core priority. Investments in protective measures, training and compliance ensure a controlled working environment with reduced occupational risk exposure.

Skills Development and Technical Competence

The company supports competence development in surface treatment technologies and corrosion protection processes. Technical expertise contributes to product durability and long asset lifetimes for customers.

Responsible Labour Conditions

Collective bargaining coverage ensures regulated working conditions, wage structures and employment rights. This contributes to transparency and social stability within operations.

Indirect Environmental-Social Contribution

By extending the lifetime of steel structures through corrosion protection, DanGard indirectly supports resource efficiency, infrastructure durability and reduced material consumption, which has broader societal benefits.



Workforce Data - General Characteristics

Number of employees by headcount					
Type of contract (§ 39(a))	2024	2023	2022	2021	2020
Permanent employment	81	86	107	109	95
Gender (§ 39(b))	2024	2023	2022	2021	2020
Male	70	76	95	96	82
Female	11	10	12	13	13
Other	0	0	0	0	0
Not registered	0	0	0	0	0
Total employees	81	86	107	109	95

Employee turnover rate (§ 40)	2024	2023	2022	2021	2020
Turnover in %	17.2	17.9	35.6	24.7	6
Terminations	13	14	31	24	5



Workforce – Health and safety

Although Dangard runs an intro and follow-up program with work instructions for employees with ongoing work at all leve, app. 65 % of occupational accidents have had violations of clear, well-known safety rules as primary cause. Clear management with increased focus on employee safety training & awareness as well as knowledge sharing of incidents had been initiated as improvement initiatives.

0
Work-related
fatalities
§ 41(b)

Recordable work-related accidents § 41(a)	2024	2023	2022	2021	2020
Number	1	1	3	2	1
Rate	2,30	2,39	5,66	3,33	2,39
Number of work hours for blue color	83,587	119,982	106,074	83,845	86,012
Occupational accidents per 10.000 FTE	200,4	279,2	473,7	199,8	194,7
DA Statistics on occupational accidents "operator work" per 10.000 FTE (target metric)	379,9	425,8	414,5	376,8	444,0
Target reached	YES	YES	NO	YES	YES
Absence rate (occupational injury)	0,16	0,28	0,17	0,04	0,15
Total absenteeism rate	3,52	4,64	5,03	3,05	3,70
DA Statistics on absence rate (target metric)	5,00	5,60	6,10	5,80	5,40
Target reached	YES	YES	YES	YES	YES

Note: FTE = full-time equivalent (DA "Confederation of Danish Employers" defines 1 FTE as 1.675 hours worked)



Days since last accident (at 31.12.24)

DANGARD Spjald	2,741
DANGARD Fasterholt	756
DANGARD Lindø	1,198
DANGARD Arnum	246
DANGARD Esbjerg	1,591

Remuneration, collective bargaining & training

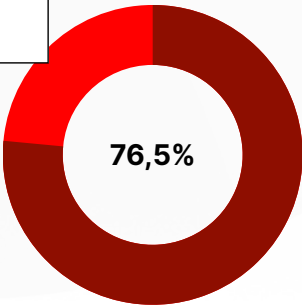
DanGard ensures that remuneration and employment conditions are structured, transparent and compliant with applicable Danish labour legislation. Compensation is determined in accordance with collective bargaining agreements where applicable, individual employment contracts and statutory requirements.

The company complies with Danish employment legislation, including the Danish Salaried Employees Act (Funktionærloven), which regulates notice periods, severance pay, sick pay and other employment rights for salaried employees.

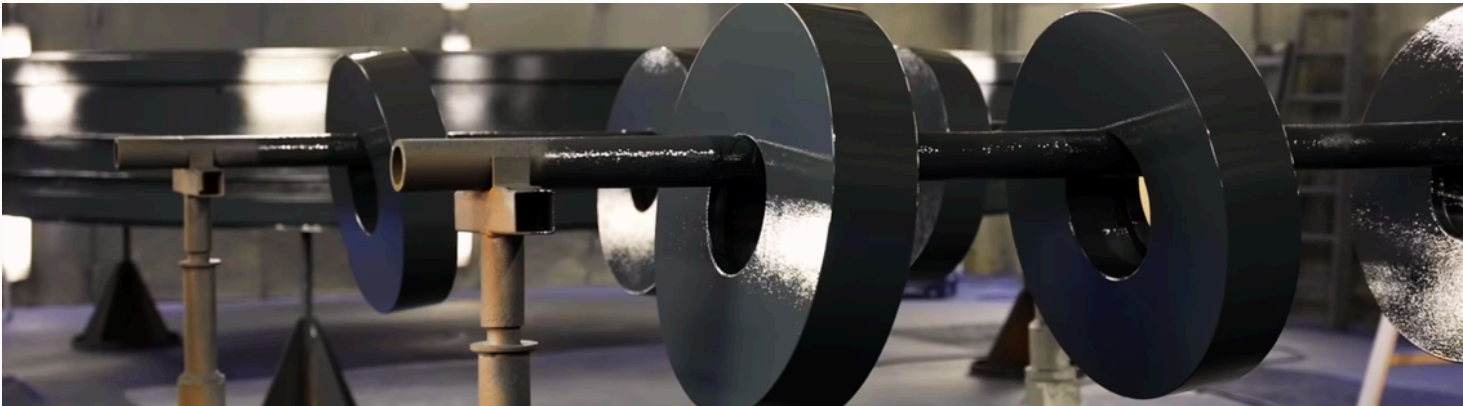


Collective agreement (§42(c))	Year 2024	Year 2023	Year 2022	Year 2021	Year 2020
% of employees covered	76.5%	72%	80%	83%	80%

In 2024, 76.5 % of employees were covered by a collective bargaining agreement. All hourly paid employees are covered by collective agreements that regulate wages, working hours and other employment conditions.



Employees not covered by collective bargaining agreements are primarily salaried employees governed by individual contracts in accordance with Danish labour law.





Training & Development

DanGard prioritises competence development to maintain high technical standards within surface treatment and corrosion protection. In 2024, a structured training and education programme was launched to support systematic onboarding and continuous upskilling.

Training includes both formal courses and on-the-job development to strengthen operational quality, safety and long-term employee retention.

Average number of <u>annual</u> training hours per employee (§ 42(d))	
Year 2024	N/A

We do not have sufficiently detailed data available for employee training hours defined per employee nor by gender. The educational program launched by 2024 ensures an equal divide in training and educational hours between production-based and administrative employees. Future efforts will focus on establishing a documented trackrecord of the amount of training and education provided per employee.

DanGard A/S ensures equal access to training and education regardless of gender and sexual orientation.

Does the undertaking have confirmed incidents in its own workforce related to the following (§ 62(a)):	
Child labour	NO
Forced labour	NO
Human trafficking	NO
Discrimination	NO
Other (if YES, please specify)	NO

DanGard A/S has a code of conduct or a human rights policy covering our <u>own workforce</u> (§ 61(a))	YES
DanGard A/S has a grievance mechanism covering our <u>own workforce</u> (§ 61(c)).	YES

DanGard A/S's code of conduct/human rights policy for our <u>own workforce</u> covers: (§ 61(b))	
Child labour	X
Forced labour	X
Human trafficking	X
Discrimination	X
Safety/accident prevention	X
Policy aim and purpose:	
DanGard A/S actively engage in efforts supporting a workforce of well-educated, satisfied employees who are given safe and healthy working conditions, and ensures compliance with applicable working environment legislation, prevention, and employee involvement.	

DONATIONS CONTRIBUTED IN 2024

DanGard proudly supported Cykelnerven, an initiative organised by Scleroseforeningen that brings together cyclists and supporters to raise awareness and funds for people living with multiple sclerosis.

Through sponsorship in 2024, DanGard contributed to community health engagement and supported efforts that strengthen inclusion and well-being beyond the workplace.



Projects Supported in 2024



In 2024, DanGard engaged in a volunteer collaboration with Lead The Talent, a Danish consultancy that partners organisations with emerging talent to solve real-world business challenges while developing sustainable solutions for participating companies and individuals.

Through this partnership, DanGard worked with a multidisciplinary talent team to strengthen its ESG reporting practices and explore approaches to Scope 3 emissions development. The initiative included structured case development and practical workshops that brought fresh perspectives to sustainability data structure, reporting scope and internal capability building. The collaboration supported DanGard's ongoing efforts to enhance transparency, improve ESG methodologies and embed sustainability considerations more deeply into governance and performance tracking.

2024

Governance Metrics

Exclusion from EU Reference Benchmarks

DanGard A/S does not derive revenues from activities related to hard coal, lignite, oil fuels, gaseous fuels or electricity generation with high greenhouse gas intensity as defined under §§ 64 and 241 of the VSME Standard.

Accordingly, the company does not exceed any of the EU reference benchmark thresholds aligned with the Paris Agreement.

DanGard's business activities are limited to industrial surface treatment and corrosion protection services and are not associated with fossil fuel exploration, extraction, refining or electricity generation.



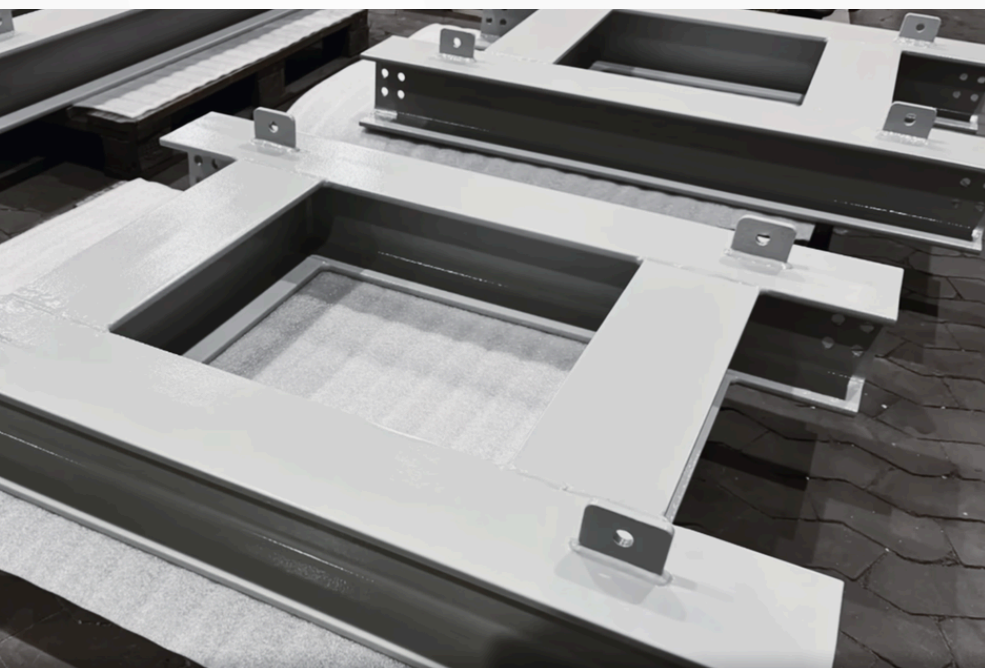
Exclusion from EU reference benchmarks aligned with the Paris Agreement (§ 64, 241)	The undertaking exceeds the threshold
<u>Hard coal and lignite (241(a)):</u> The undertaking derives <u>1%</u> or more of its revenues from the exploration, mining, extraction, distribution or refining of <u>hard coal and lignite</u>	NO
<u>Oil fuels (241(b)):</u> The undertaking derives <u>10%</u> or more of its revenues from the exploration, mining, extraction, distribution or refining of <u>oil fuels</u>	NO
<u>Gaseous fuels (241(c)):</u> The undertaking derives <u>50%</u> or more of its revenues from the exploration, mining, extraction, distribution or refining of <u>gaseous fuels</u>	NO
<u>Electricity generation with a high GHG intensity (241(d)):</u> The undertaking derives <u>50%</u> or more of its revenues from <u>electricity generation</u> with a greenhouse gas intensity of more than 100 g CO ₂ eq/kWh	NO

Gender Diversity Ratio in the Governance Body

DanGard's highest governance body consists solely of male members in the reporting year 2024.

The female-to-male ratio in the governance body is therefore 0, calculated in accordance with paragraph 243 of the VSME Standard.

While governance representation is currently not gender balanced, the company acknowledges the importance of diversity in leadership structures and will consider diversity aspects in future governance appointments where relevant.



Corruption and bribery (§ 43)	Number of convictions	Total amount of fines
	0	0 DKK

We can proudly state that DanGard A/S records no incidents, convictions or fines for violating anti-corruption or anti-bribery laws in our company history.

KPI Overview & Results 2024				
Area	KPI	2024 Result	Comments	Measure
Environment	GHG-intensity per DKK turnover	25,23	-31.48% compared to 2023	tCO ₂ eq / mio. DKK turnover
	GHG-intensity per employee	36,88	-48.3% compared to 2023	tCO ₂ eq / no.of employees
	VOC Emissions below regulatory threshold	No significant exceedances recorded = targeted considered reached	VOC-intensity supplementary KPI = 0.01066 kg per €	kg VOC / € turnover
	Renewable energy share above 50 % of total energy consumption	Reached	51,41%	Energy consumption calculations (§ 29) – renewable share compared to total share
	Recycling rate above 50 %	Reached, as recycling rate = 53.34%	Circular Performance Indicator	total recycled waste / total waste
People	Collective bargaining coverage 100% of hourly paid workforce	Reached	All employees are receiving above minimum pay, and are ensured equal rights	Amount covered
	Workforce satisfaction	Reached	Decreasing turnover rate every year since 2022	Employee Turnover decreasing compared to last years results
	Employee well-being	Reached	Health and safety performance well-above target	Absence and occupational rates below sector standards
	Leadership-score (GAIS)	Reached	Using GAIS leadership scores as indicator	Above comparison measure
Governance	No negative incidents in own workforce	Reached	No confirmed incidents	Annual records
	No corruption and bribery incidents	Reached	No confirmed incidents	Annual records

DanGard A/S has initiated the integration of environmental, social, and governance (ESG) considerations into its business operations and strategic development. The company is currently in a continued development phase, where key practices and policies are being formalized and expanded on an annual basis.

DanGard will continue to develop its sustainability framework with focus on:

- Enhanced Scope 3 emissions assessment
- Improved data granularity and reporting transparency
- Further integration of sustainability into procurement and value chain considerations
- Continued optimisation of energy and material efficiency

The company's approach remains pragmatic and operationally anchored, supporting continuous improvement while maintaining competitiveness in an industrial context.



The future outlook and planned next steps for DanGard A/S focus on:

- Setting multi-year intensity reduction targets that are aligned with business growth and market expectations.
- Explore opportunities for further renewable energy sourcing and energy efficiency retrofits.
- Enhance data collection and reporting infrastructure for improved ESG transparency.
- Communicate ongoing progress in subsequent annual ESG reports.

This approach supports a credible trajectory toward improved climate performance through a focus on relative intensity metrics, energy management and continuous operational improvement.

2024 Target update & Progress areas

Sustainability-related targets			
Area	KPI	2024 Result	Time of initiation
Environment	Reduce scope 1+2 by 50 % by year 2030	Total reduction -55.90% compared to 2020	Baseline year.
	Calculate scope 3 by 2025	Reached year 2023	Baseline year.
	Reduce absolute scope 3 30% by year 2030	Progressing	Year 2024 (new)
	Commit to SBTis and net-zero commitment by 2024	Reached year 2024	Baseline year established.
	70% of all waste recycled or undergo incineration with heat recovery by 2030	Progressing	Baseline year established.
	0% waste to landfill by 2030	Progressing	Baseline year established.
People	Fewer accidents than sector standard	Reached year 2024	Baseline year established.
	Lower absence rate than sector standard	Reached year 2024	Baseline year established.
	Implementation of training & educational program for administrative workers by 2025	Reached year 2024	Baseline year established.
	Implementation of yearly employee well-being survey	Reached year 2024	Baseline year established.
Governance	KPI Implementation	Reached year 2024	Baseline year established.
	Responsible leadership practised	Ongoing progress	Year 2024 (new)

Thank You!



We appreciate your interest in our sustainability journey. We sincerely hope you enjoyed the read and found the content useful. Feel free to share your feedback with us and support our efforts to deliver high-quality material. Your opinion is important to us, and we look forward to hearing from you!

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