

TAXONOMY CSRD CSDDD

Give Steel faces an impending deluge of new ESG reporting requirements in 2026.

We are, however, well on the way to achieving compliance!
Find out about our journey here.

Next step – Compliance!

Environment. Social. Governance.
– An introduction to ESG at Give Steel A/S



Social risk and Governance

New EU legislation means that big developers and contractors have been assigned a so-called “chain” responsibility. Achieving ESG compliance is therefore one of Give Steel’s top priorities. We have already started working at full speed towards achieving compliance in 2026.

Themes of particular priority as defined by the EU standards

ENVIRONMENT	SOCIAL	GOVERNANCE
Climate accounting	Own workforce	Management
Energy	Employees as part of the value chain	Decision-making processes
Resource optimisations and waste management	Impacted societies	Compliance and strategy

DO YOU REQUIRE SOCIAL SUSTAINABILITY DOCUMENTATION?

If so, we can help in the form of:

- Supplier Code of Conduct
- Risk management throughout the supply chain at sourcing
- Involvement of purchasing and sustainability departments from an early stage to ensure that social risk is minimised
- Dialogue-based approach
- The UN guiding principles for human rights and business, the ILO convention and OECD guidelines for responsible business conduct
- Calculation of the social value of your steel structure using “The social sustainability calculator”
- Calculation of your company’s social bottom line using “The social sustainability calculator”

Risk management



Due diligence is our ESG management tool for reporting on Taxonomy, CSRD and the CSDDD directive

Due diligence is a circular process in which the company’s risk assessment determines action plans and targets, realises them, follows up on the results and then re-evaluates risks and determines new targets. A Due diligence process ensures that we neither violate human rights nor have a negative impact on the environment.

Give Steel has already drafted
OUR FIRST DUE DILIGENCE PROCESSES:



Green energy produced using solar cells must not be linked with forced labour in China



Iron dust/filings management must not have a negative impact on health and safety with our scrap partner



Customers need to make informed choices when sourcing steel from areas of conflict

As we head towards full compliance in 2026, we will continue to draft a large number of other Due diligence processes towards ensuring responsible business conduct throughout our entire supply chain.



Environment

Receive a CO2 check and find out how much the CO2 footprint of your construction project can be reduced by using low-carbon steel

Involving our purchasing department at an early stage of your project allows us to reduce the CO2 footprint of your steel structure. The following is an example of the work that we do every day where Give Steel's purchasing department uses dialogue and research to help contractors and developers to halve the CO2 footprint of their steel structures by using low-carbon steel. The following scenario led to a 47% reduction in CO2.

CO2 EMISSIONS IN A STANDARD SCENARIO

Give Steel Structural Steel	Transport by lorry Give Steel - construction site	Installation
A1-A3	A4	A5
6,876,210	75,406	90,671

CO2 EMISSIONS IN A LOW CARBON SCENARIO

Low-carbon + Give Steel Structural Steel	Transport	Production (Brande)	Transport by lorry Give Steel - construction site	Installation
A1	A2	A3	A4	A5
2,941,515	381,139	227,897	75,406	90,671

Give Steel can deliver both estimated and realised CO2 footprints for your steel structure. If a realised CO2 is desired, we incorporate EPDs from the steel mills for a more accurate calculation of the steel structure's CO2 footprint.

GIVE STEEL'S 3 EPDS:



Structural Steel



GSY Beam®



GSY Green®

Total
A1-A5
1,075 kg CO2e/kg

47% reduction

Total
A1-A5
0,568 kg CO2e/kg



CHECKLIST FOR DGNB CONSTRUCTION

Contact Give Steel if your construction project needs to be DGNB certified or if compliance with international standards such as BREEAM, LEED and HQE is required.

- ✓ Involving Give Steel's purchasing department at an early stage of your project ensures maximum CO2 reductions from raw materials
- ✓ Existing structural designs are CO2 checked to avoid overdimensioning
- ✓ Surface treatment is selected in accordance with desired quality levels
- ✓ Social partnership agreement is drafted with a view to attaining social DGNB points
- ✓ For taxonomy screening, please request ESG documentation

NCC's project on Marmormolen in Copenhagen's Nordhavn docklands received the maximum number of social DGNB points after the conclusion of a partnership agreement with Give Steel. The steel structure's social value documentation was calculated using the social sustainability calculator.

ESG

During the coming years, we will need to transform our ESG advantage in a way that allows us to achieve specific advantages for contractors and developers. Strong ESG reporting should make Give Steel a preferred steel supplier to the Northern European market.

Environment

We want to minimise the CO2 footprint left by steel structures

- We have triple scope climate accounting
- We have three EPDs
- We are committed to Science-Based Target initiative (SBTi), 2023
 - 42% reduction by 2030,
 - CO2 neutral in 2050
 - 37% of purchased steel must be fossil-free in 2035
- We have reduced our use of landfill from 3.5% to 0.4%
- Conversion to water-based paints is underway
- We manage social risk when purchasing energy from solar cells and in steel sand management

Social sustainability

Our contribution towards a fairer and more just society

- Social risk:
- We handle social risk using three-stage supply chain risk analyses
- Social reporting:
- We have a documented social bottom line of DKK 12,294,728 million in societal value for 2022
 - Our IT system is being adapted to social reporting at project level

Governance

Ethics, leadership, decision-making processes and reporting

- Our first Due diligence processes have been carried out and initiated (CSDDD)
- Gender diversity:
 - Women in managerial and executive roles: 40%
 - Women on the board: 50%
- Policies are being adapted in line with EU directives
- New Supplier Code of Conduct has been drawn up to ensure chain responsibility through the supply chain
- A double materiality analysis is being prepared (November 2023)

EU Taxonomy



Give Steel has defined two environmental goals as defined by the EU taxonomy. We will ensure compliance in the lead up to 2026, so that our customers can document sustainable cash flows in their projects.



Primary environmental goal:
To reduce climate change

- Green electricity
- Increasing the use of low-carbon steel as a raw material
- Convert more GSY® Beams to GSY® Green

Secondary environmental goal:
Circular economy

- Retention of zero use of landfill
- Scrap management due diligence
- ...and more activities on the way

Give Steel's Sustainability team



Anette Maria Christensen,
Chief Sustainability Officer



Ditte Perge,
ESG Controller



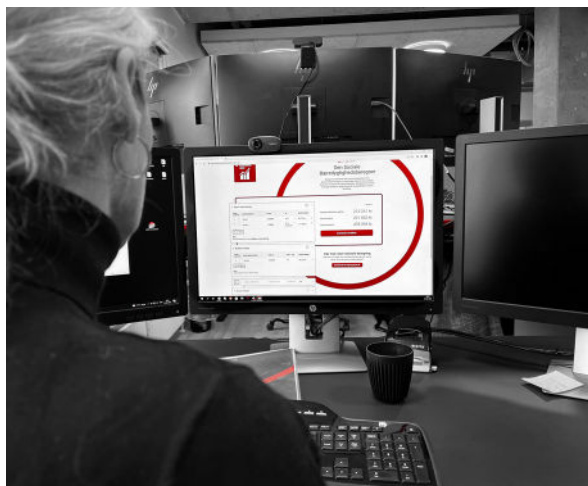
Jacob Elbæk,
Sustainability Engineer

Contact us if you need social sustainability or ESG documentation.

Anette Maria Christensen
Chief Sustainability Officer
Telephone: (+45) 6022 9394
Email: ach@givesteel.com

Find out more about Give Steel at
www.givesteel.com

We Grow People™



Social sustainability

Did you know that: You can calculate your company's social bottom line for your ESG accounting?

And that you can calculate a project's social value for e.g. DGNB certification?

Calculate the socio-economic value and document your social efforts using "The social sustainability calculator".

Find our calculator at wegrowpeople.dk

Give Steel

About Give Steel A/S

Give Steel is a leading producer of load-bearing steel structures in Northern Europe. The company has a turnover exceeding one billion Danish kroner, has 600 employees and has branches in three countries at five locations. All our EPD certified steel structures are Danish-produced in an ethically responsible manufacturing environment at our factory in Brande, which also uses advanced robot technology. Give Steel has received several awards, including the Danish Steel Award (2019 and 2022), several Tekla BIM Awards and CSR awards for our social responsibility initiatives. Give Steel is also behind an NGO called GROW, which has developed the establishment of "The social sustainability calculator", which calculates the social value of companies and projects.



Give Steel A/S
Sjællandsvej 14
DK-7330 Brande
Telephone (+45) 7573 1218
www.givesteel.com

