

How does FM contribute to the social dimension of ESG?

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Abstract:

Reporting on ESG has now become a reality for large companies in the EU. This paper investigates how Danish FM companies and professionals manage the challenge to develop social sustainability practices and measure the social dimension of ESG. It presents a literature review on social sustainability in general and particular the EU ESRS requirements related to the social dimension of ESG. The paper is empirically based on national interview surveys in 2023 and 2024 among FM practitioners in Denmark in both public and private organisations and provider companies, a desk study of how private provider companies' measure the social dimension of ESG, and case studies of social housing associations.

The results show that client organisations, provider companies and social housing associations present very different approaches to social sustainability. Client organisations do not have much focus on social sustainability and FM organisations do not play a major role in the companies' ESG reporting. Provider companies mainly focus on own workforce, which can be an inspiration to client organisations when setting targets and data requirements concerning ESRS S2 (value chain workers). Social housing associations mainly focus on their tenants, but also include concerns for own employees, workforce in the supply chain, and the surrounding community. FM organisations in other companies can benefit from experiences from social sustainability in social housing associations. The paper can help practitioners to work with social sustainability and measuring the social dimension of ESG.

Keywords:

Facilities Management, ESG, social, sustainability, stakeholders

1. Introduction

According to the ISO Standard 41011, the purpose of FM is to improve the quality of life of people as well as the productivity of the core business (ISO 2017). This clearly indicates that social aspects are or should be an essential and integrated part of FM. Reporting on ESG has now become a reality for large companies in the EU. The purpose of the paper is to investigate how Danish companies and FM organisations manage the challenge to develop social sustainability practices and measure the social dimension of ESG.

Social sustainability is one of the three dimensions in ESG together with environment and governance. In the building industry and in FM, the focus on sustainability has for a long time mainly been on the environment (Bröchner et al. 2019). This has changed to a certain degree in recent years in the building industry, for instance in line with building certification systems being developed from focusing solely on environmental aspects to becoming more holistic sustainability systems. In FM, this development has been slower, but there are now also holistic sustainability certification systems for buildings in use (Oberfrancová1 & Wollensak 2021). However, even though FM has major impact, for instance on health and well-being, social sustainability is an underdeveloped area within the FM industry.

The paper presents a literature review on social sustainability in general and particular the EU ESRS requirements related to the social dimension of ESG. The paper is empirically based on national interview surveys in 2023 and 2024 among FM practitioners in Denmark in both public and private organisations and provider companies, a desk study of private provider companies' social ESG policies, and case studies of social housing associations (SHAs).

2. Framework

Jensen et al. (2024) presented an overview of the development of sustainability concepts and frameworks leading up to the present EU ESG. The focus on corporate ethics and accountability for social aspects can be traced back to the book "Social Responsibilities of the Businessman" by Howard Bowen from 1953. However, Corporate Social Responsibility (CSR) did not become more generally recognized before the 1990's, and the UN Global Compact was launched in 2000 *"to bring business and the United Nations together to give a human face to the global market"*.

It is the world largest CSR initiative with more than 20.000 businesses in more than 160 countries (UN Global Compact 2024).

The UN Global Compact published the report “Who Cares Wins” (UN Global Compact 2004), which coined the term “Environment, Social and Governance” (ESG) and established a crucial link between ESG actions and financial performance. According to ISO/TR 41019 (ISO 2024), CSR is a precursor to ESG: *“CSR provides a qualitative assessment of an organisation’s effects on its stakeholders and society. ESG measures an organization’s impact on the environment and society, using quantitative measurement methods with the aim of delivering long-term stakeholder value.”*

According to the UN Global Compact (2024) *“Social sustainability is about identifying and managing business impacts, both positive and negative, on people. The quality of a company’s relationships and engagement with its stakeholders is critical. Directly or indirectly, companies affect what happens to employees, workers in the value chain, customers, and local communities, and it is important to manage impacts proactively”*. This definition identifies four generic groups of stakeholders, which are applied to the contexts of FM and public housing associations in this paper.

Based on the above a specific definition for social sustainable FM was formulated by a working committee in the Danish FM Association DFM: *“Social sustainability concerns FM-organizations’ impact on working and living conditions for employees at internal and/or external customers, FM’s own employees, employees in provider companies, and the local community, which contributes to social sustainable development.”* (DFM 2025)

The EU specifications for ESG in the Corporate Sustainability Reporting Directive (CSRD) (EU 2022) includes requirements to report on the following social and human rights factors: (i) equal treatment and opportunities for all; (ii) working condition; and (iii) respect for the human rights, fundamental freedoms, democratic principles. The directive is supplemented by European Sustainability Reporting Standards (ESRS) and as for now four of these standards for social aspects have been published: ESRS S1 Own workforce, ESRS S2 Workers in the value chain, ESRS S3 Affected communities, and ESRS S4 Consumers and end-users (EFRAG, 2023). This resembles the four generic stakeholders mentioned above.

The CSRD requirements will be modified, if the EU's proposal for the so-called Omnibus directive is approved (EU 2025). The research in this paper does not take this into account.

The CSRD does not define fixed KPIs for ESG reporting but requires in the directive's associated standards that the company prepares a double materiality analysis, based on which it is assessed and documented, which KPIs are relevant for the company in question in its specific context. A mapping of all 82 disclosure requirements in the CSRD found that 21 of these requirements were FM-relevant (Jensen et al. 2024). The specific requirements for each company can vary, but these 21 requirements are a relevant starting point for most FM organisations.

Social housing in Denmark

Social housing is an important part of the Danish welfare state and receives financial support as part of governmental social policy. SHAs own the buildings and have a high degree of tenant democracy. They build, manage and operate the buildings with social support as their mission and are supervised by the local municipality. The municipality has by law the right to refer social challenged families or individuals to 25 % of the homes, which the Copenhagen municipality has agreed with the SHAs can be 35 %. Public housing portfolios are divided in departments each covering an estate typically with many multi-storey or terraced houses. More information about social housing in Denmark can be found in the publication BL (2017), which is both in English and Danish.

SHAs are not covered by the EU ESG reporting requirements. However, the Danish SHAs have decided to develop a similar sustainability reporting standard (AlmenKompas 2025). They have defined 20 measures with indicators divided in 8 for social, 6 for environment and 6 for governance. The 8 for social are listed below. It is noticeable that there are no measures for workers in the supply chain:

- Employees:
 - Composition of staff
 - Wellbeing
- Tenants:
 - Life opportunities
 - Quality of life and health

- Local area
 - Affordability of social housing
 - Rate of social housing in the area
 - Functions in the area
 - Local community

In connection with social housing in Denmark there is The National Building Fund (LBF - Landsbyggefonden). The fund supports projects for social development in public housing and large-scale renovation projects social housing. For social development projects a social master plan (SMP) and for renovation projects a physical master plan must be prepared (LBF, 2024). SMPs are initiated by SHAs and the municipality and are implemented by targeting a range of stakeholders, including tenants, neighbourhood, local institutions, police, and voluntary organisations. SMPs are often implemented without physical interventions, but in the case in this paper it is implemented alongside physical master plans with renovation projects and infrastructure improvement. There are four general goals of SMPs:

- *Education and life chances*: There must be a professional promotion of children and young people from the residential area, so that more children become school-ready and more young people take an education
- *Employment*: More of the area's adults must be linked to the labour market
- *Crime prevention*: Children and young people must be supported in a life without crime, and residential areas must be experienced as safe to live and move around in
- *Cohesion and citizenship*: More residents must be part of the community and participate actively in society

3. Methodology

The paper applies a mixed-method approach with qualitative studies. The research was divided into the following three parts:

- National interview surveys in 2023 and 2024 among FM practitioners in Denmark in both public and private organisations and provider companies
- A desk study of private provider companies' social ESG policies
- Case studies of SHAs

Surveys in 2023 and 2024

Two qualitative surveys among Danish private and public companies were conducted in 2023 and 2024 by Konsulentgruppen Strandgade. The purpose of the 2023 survey was to:

- Analyse the companies' preparedness for ESG reporting and their compliance with the new ESG requirements set out in the CSRD and ESRS.
- Define best practices for governing and managing FM operations with an ESG focus.

In 2024, the ESG legislation went into force in Denmark, so the FM organisations contribution to the ESG reports were expected to significantly increase. A follow-up survey was conducted in 2024 with the following expectations:

- FM organisations are considered more critical as input and knowledge providers and are gaining a more significant role in the strategical ESG work.
- The FM organisations have increased awareness of their need for data and data-based analysis from their service providers as well as internally.
- Working with ESG has led to a development in the IT landscape supporting FM.
- While “E” has been the dominant KPI in the ESG reports, “S” and “G” will attract more resources in the coming reports.

Based on these expectations, the follow-up survey in 2024 had the following purpose:

- Identify if there had been any development in ESG focus, given that the CSRD and ESRS regulation had now been implemented in Danish law.
- Specifically analyse how and to what extent the social dimension of ESG was implemented by Danish organisations.

The 2023 survey was conducted through interviews with FM and ESG representatives from the participating companies, typically the heads of FM and heads of sustainability. These interviews were based on a questionnaire distributed prior to the interviews. The 2024 follow-up survey was conducted as a questionnaire aimed at FM and ESG representatives without elaborating interviews. Table 1 shows an overview of the two surveys.

Table 1: Overview of surveys

Survey	2023	2024
Methodology	Questionnaire and interview	Questionnaire
Number of respondents	15	10
Type of companies / Organisations participating	Private global companies Private local companies Public authorities FM service providers	Private global companies Private local companies Public authorities

Desk study of private provider companies' sustainability reports

A desk study was chosen because it makes it possible to gather and compare measurable social KPIs and metrics from publicly available sustainability reports. All qualitative descriptions and intentions are not part of the study. The study focuses on measurable social KPIs. In order to get a broad understanding of the KPIs and metrics relevant to FM, the desk study included 11 provider companies. To ensure a uniform search for KPIs and metrics, 10 KPIs and 15 metrics were defined based on a KPI database developed by the consultant company of the second and third author. Table 2 shows an overview of the 11 provider companies included in the desk study divided in types of providers.

Table 2: Overview of sustainability reports included in desk study

Type of provider	No. of providers	Comments
IFM providers	2	FM service providers offering a complete FM package including hard and soft services
Hard FM providers	3	FM service providers offering hard services such as building maintenance and technical maintenance
Soft FM providers	3	FM service providers offering soft services such as cleaning and catering
Single service providers	3	FM service providers offering a single FM service such as security, waste or outdoor maintenance (green & white)

Case studies

SHAs were chosen because they can be seen as Facilities Management (FM) organisations, and they represent an extreme case for studying, how FM can support social sustainability as they have social concerns as a central part of their mission. The stakeholders in the definitions in section 2 can for housing organisation be translated to own staff, employees in the value chain, tenants and the local community. The cases were two SHAs – *fsb* and *SAB*.

fsb was chosen because it is the largest SHA in the Copenhagen area and has elaborate sustainability strategies. They also have experiences from many large-scale renovation projects and projects for social development. The case study included both a project for social development and large-scale renovation projects supported by LBF. The study was based on documents and interviews with three key informants shown in Table 3.

Table 3: Overview of interviews

No.	Position	Focus	Date	Duration
1	Teamleader in building department	Building renovation	06-03-2024	30 min.
2	Head of social housing	Social sustainability	18-04-2024	60 min.
3	Leader of social masterplan	Social master plans	08-05-2024	90 min.

SAB was chosen because they in 2024 introduced the concept of “Social operation”. The case is based on documents studies and a meeting in November 2024 with two key informants – the person employed to roll-out the concept among all *SAB*’s employees and the ESG-manager from the umbrella administrator KAB, which administers the housing estates of *SAB*’s and many other SHAs.

4. Findings

The findings are presented separately for each of the three empirical studies.

Surveys

The aim of the survey in 2023 was to determine whether heads of FM collected and monitored performance on some or all the 21 requirements (Jensen et al. 2024) as a proxy to analyse the degree of compliance with ESG regulations among the

participating companies and organisations. The conclusion was that none of the participating companies were fully compliant, and overall, the degree of compliance was limited, especially among public sector companies. This conclusion may not be seen as surprising, given that the survey was conducted in 2023, before the ESG regulations had been implemented in Danish law.

The follow-up survey found that the different FM organisations have an equally divided perception of the development within their ESG work. But looking beyond the FM organisation and into the entire organisation, the majority (70 %) of the respondents' organisations has developed an ESG strategy. 86 % of the organisations with an ESG strategy have FM specific goals. One of the major barriers – reported by 54 % of the respondents – within ESG work, is finding finance to upscale the FM organisation to focus on and develop the ESG agenda as well as data accessibility, see Figure 1. Yet 40 % of the respondents inform that the ESG regulation has resulted in organizational changes in the FM department, see Figure 2.

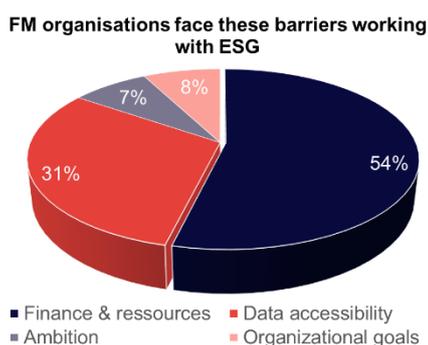


Figure 1: Main barriers working with ESG

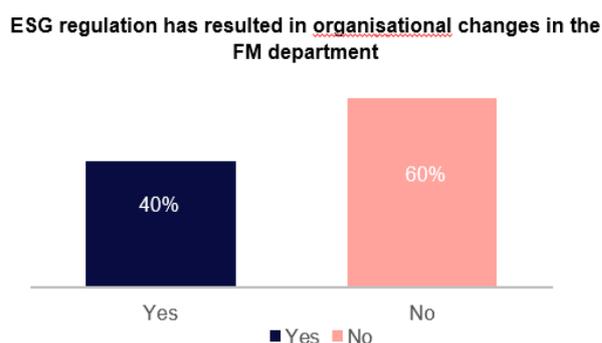


Figure 2: Changes in the FM organisations

Data accessibility is another major barrier. The awareness of need for data is present, but from 2023 to 2024 there is an increase in manual management of ESG data, see Table 4.

The development has been focused on establishing ESG departments, formalizing structures and procedures but the FM organisations still need development of data management and data analysis systems to be able to easily report on all relevant disclosure requirements as well as to support the continuous improvement of sustainability in a data driven manner.

The 2024 survey specifically investigated the respondents focus on “S” and “G”, as the ESG regulation was expected to widen the sustainability focus from mainly environmental issues. There hasn't been any shift in focus – 80 % of the KPIs relates

to “E”. Only 13 % of the respondents KPIs relates to social matters. The respondents who have social KPIs are not FM-specific, they are linked to their broader organisation and mainly focus on ESRS S1 (own workforce). Table 4 shows an overview of selected conclusions from the two surveys.

Table 4: Overview of selected conclusions

Topic	2023 conclusion	2024 conclusion
Is ESG a question of compliance or opportunity creation?	Opportunity creation: 45 % Compliance: 55 %	Opportunity creation: 50 % Compliance: 40 % Both: 10 %
Who will lead the ESG agenda: Provider or customer?	Customers: 60 % Service Providers: 7 % Both: 33 %	Customers: 78 % Service Providers: 11 % Both: 11 %
Use of an IT system (e.g. FM-IT) or other types of technology to register and maintain ESG-relevant data: How integrated is the IT system and the business core/enterprise systems? On a scale from: 1 = None/Manually 5 = Dedicated & Integrated	Manually: 42 % 25 % 25 % 8 % Dedicated/ Integrated: 0 %	Manually: 50 % 20 % 10 % 20 % Dedicated/ Integrated: 0 %

The main conclusion of the follow-up survey is that FM responds to group strategies rather than leading or strategically impacting the ESG agenda.

Desk study of how private provider companies measure the social dimension of ESG

In extension of the 2024 ESG follow-up survey, a desk study was conducted to further explore and define social KPIs. The aim was to extend the KPI database to help customers determine social data requirements in FM contracts.

FM service providers are specialised in offering professional FM services to their customers. One could expect that the providers are leading the development of the FM business and at the forefront of new initiatives and legislation. Service providers are typically employee intensive companies, employing a very diverse workforce. As an FM customer, the service provider’s workforce is part of the value chain workers (ESRS S2), which the customer is required to disclose information about. The information demands must be included in the contracts and agreements between customers and

providers, but the market expects very specific data requests. For this reason, it is interesting to investigate which data the providers report in their own sustainability reports where they must report on their own workforce (ESRS S1)

The study provided the following learnings:

- The suppliers are already reporting on many “S”-relevant data
- Hard FM service providers are generally reporting on more Social KPIs than IFM, single service and soft service providers
- The number of reported “S” KPIs varies a lot
- The suppliers are using different metrics, which makes it hard to compare
- Many suppliers have mapped their ESG-KPIs with the SDG’s

The sustainability reports in the study were from 2022 and 2023 – which was before the ESG legislation went into force in Denmark, but the service providers were certainly prepared. As expected, they all had a social focus and there were a lot of intentions and policies described. Despite a great variation in the number of social KPIs they all had measurable KPIs and a baseline to show the development.

An issue with the selected sustainability reports were that the global entities didn’t report on Scandinavia or Denmark in the same way. Some of the results were global or clustered in different regions. To an FM customer, in e.g. a tender process, this means that they need to define if they are interested in the local or global social data.

The data requirements from the customers must focus on both the KPI, such as continuous education, and the specific metric, such as number of hours spent on education. The study found 17 social KPIs and 45 different metrics as shown in Table 5 and with frequencies of issues in Figure 3.

Table 5: Social KPIs and metrics

<i>KPI</i>	<i>Metric</i>	<i>Metrics no.</i>
Social vulnerability ratio	Number	1
Gender representation, Top Management	% Number	2
Gender representation, total workforce	% Number	2
Wage gap between genders	% wage gap by geography Ratio (1,5 times)	2
Age	Average age Age intervals % of each interval Number of each interval	4
Ethnicity	Number of nationalities % of origin % of colour	3
Trainee or apprentice	Number	1
Continued education / training	Number of hours Number of days % of total workforce educated in a specific topic Average number of hours education pr. FTE Number of managers educated in a specific topic Number of hours pr. organisational level (Top management, management, other) Number of hours organisational level pr. Gender	7
Sick leave	% Number of hours	2
Work related accidents / incidents	Number of incidents Lost time: LTIF Lost time: LTIR Lost time: LTFIR High consequence injury rate Development over time TRIF (total recordable incident frequency)	7
Near accidents	Number	1
Fatalities	Number	1

Employee satisfaction	Engagement score On a scale (1-5) Safety index Leadership index	4
Attraction and retention	Turnover % Average employment time / seniority Number of new employments % women of new employments Number of terminations % women of terminations	6
Discrimination	Number of incidents Inclusion index	2
Initiatives from workplace assessments	-	0
Use of robots	-	0

Some KPI's are more popular than others

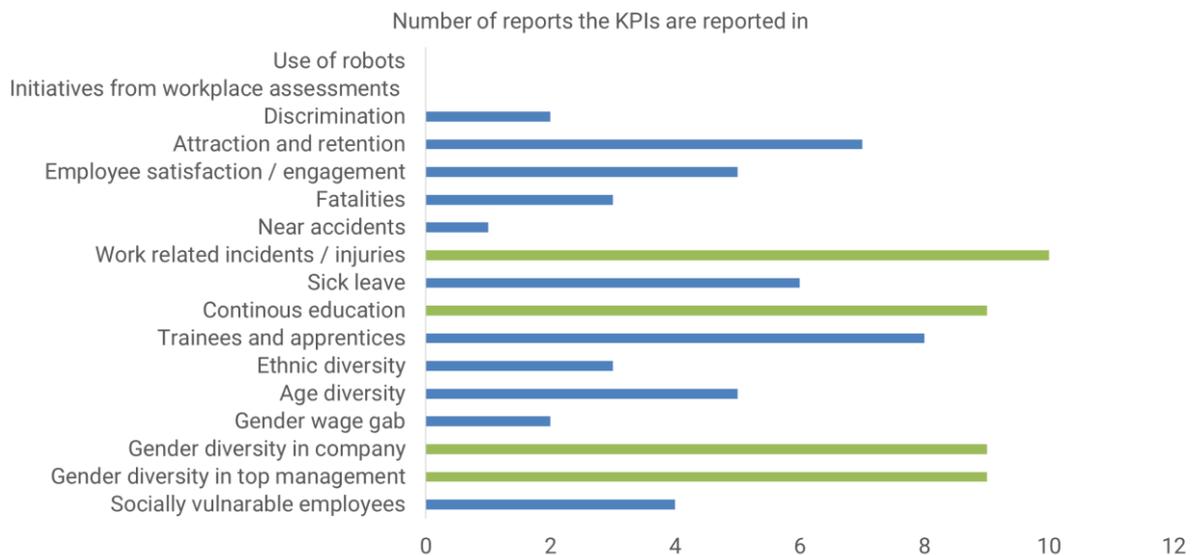


Figure 3: Frequencies of issues in provider companies' sustainability policies. (Desk study by Konsulentgruppen Strandgade, 2025)

Case studies

fsb

fsb focuses on the capital region and has more than 13.000 family, youth, and elderly homes. *fsb* uses the UN SDGs as a basis for their activities and defines local goals related to SDGs. *fsb* has identified nine SDGs and describes, how they relate to their activities in five strategies – one overall about the SDGs and specific strategies for social housing, building client, environment and procurement. The case concerns a social masterplan (SMP) and building renovation in a district in Copenhagen.

The organization for the SMP included 11 employees located at an office in the area, and all are project employed, but several come from a former project in the same area. This is also the case for the leader of the SMP (Interviewee 3). The housing associations make frequently updated lists of tenants, who have not paid their rent, and these are used for outreach by the SMP and representatives for the Copenhagen municipality to counsel the residents as arrears are typical symptom of social problems. The municipality had prepared a list of contact persons, who can be involved.

The organisation offers, among other things, resident counselling and support for local networks. They work with jobs and education for young people and adults, active leisure life for children, urban development etc. They collaborate with the municipality and many other partners, including local schools, police, local and national institutions, association, and communities, and a SMP in the neighbouring area.

fsb's organization for building and operation is divided in a building department with 24 employees and an operation department with 21 employees at the HQ and 170 decentral employees – technical service staff taking care of the operation of the estates. All their new building projects are certified according to DGNB-DK (Danish adaptation of the German DGNB-system), and they work on also having their renovation projects certified.

The main purpose of renovation projects is to improve the housing conditions. *fsb* establishes a reference group in their renovation projects, which is closely related to the tenant democracy. They often also have good opportunities to help tenants to be rehoused temporarily during renovation projects or permanently due to a large housing stock and staff trained in tenant counselling. There is also a focus on combining physical renovation with social renovation. LBF has, together with other stakeholders, published a report on social renovation particularly focusing on reducing loneliness among elderly tenants by physical interventions. They define social renovation as a physical renovation, that takes responsibility for the coming life in the department and includes more than just technical measures, energy optimization and aesthetic upgrading (LBF, 2017).

LBF requires that at least 14 % of construction workers are apprentices on the renovation projects they support. Public housing associations also have opportunities to offer employment to tenants with limited or no employment, and this is a part of *fsb's* strategy. They have employed a person to focus particularly on the employment of

tenants, and as the renovation projects are time limited, they see employment by a contractor to be the most successful as this can lead to more permanent employment.

SAB

“Social operation” differs from the project-based interventions in *fsb*. “Social operation” is an initiative, which involves the whole organisation in *SAB*. It aims at supporting and developing their employees in their encounter with residents, who are socially challenged and affected by unhappiness and mental vulnerability. The focus is to spot unhappiness earlier and address concerns towards the residents, so that it is experienced as a helping hand, and to build a bridge to municipal and regional help. *SAB* has many small homes with many single persons with low incomes. The municipality in Copenhagen uses the special agreed allocation right of 35 %, and there are many residents with mental illnesses and residents, who have been homeless and previously placed in institutions. *SAB* hired an employee in 2024 to be responsible for the implementation.

SAB's board states that we in Denmark have been used to having a welfare system that steps in when there are problems. We still have that, but the network under all of us is not quite as fine-meshed as it used to be. The board is aware that many will think that it is the municipality's task to help vulnerable residents, and that it is not the residents who should pay for the task to be carried out. But they feel the consequences of the task being given a lower priority in the municipalities, and they do not believe that it is fair that it is up to one or more departments to purchase extra assistance (social caretakers). It is a common task that no department should experience being alone with. The board also believes that it is a good investment – financially and in terms of well-being – and it is a way to work purposefully to solve the problems and develop as a socially responsible housing company.

“Social operation” aims at:

- Improving social welfare among social challenged and mentally vulnerable residents in the departments
- Reducing the inconvenience some neighbours experience as a consequence of residents' unhappiness, vulnerability and negative physical and mental developments

- Freeing up resources from department boards so that they have time for other tasks instead
- Reducing the resource drain and poor working environment among operations staff who meet and communicate with residents who are affected by unhappiness and mental vulnerability
- Working to solve social challenges together across the organization, so that it is not the individual department

“Social operation” includes three tracks:

1. *Upskilling of operational staff:* Through annual theme days, operational staff must be better equipped to spot unhappiness earlier and to handle these situations.
2. *Development of strong professionalism in bridge building:* Employees are supported in developing increased awareness of whether a resident needs help, including an internal social lifeline.
3. *Support the collaboration between SAB and the municipalities:* Qualify the dialogue between SAB and the municipalities around the social challenges that the departments experience.

1. Discussion

The 2024 survey showed that only 13 % of the respondents had defined KPIs related to social matters, and these were not FM-specific but linked to their broader organisation and mainly focussed on own workforce (ESRS S1). The desk study of the measures defined by service providers also showed that they solely focused on own workforce.

The survey showed that FM organisations are working with ESG but at a much lower pace than expected. The majority of FM organisations are responding to group strategies and top-down goals. They are not taking part of the strategic process even though they hold a great amount of knowledge on what can be achieved and how FM with a major social and environmental impact can contribute to group ESG goals.

FM organisations are increasingly aware of the data demands, but struggle to collect, manage and use data analytically due to the continuous lack of data management systems targeting FM. The increase in manually managed data combined with a slow development of FM organisations suggests that there is a significant potential for optimisation with IT investments to support FM organisations ESG work. The social

sustainability agenda is difficult to comply with for the client organisations, so the FM provider who can support the client with measurable social goals will have a clear competitive advantage.

Table 6 shows a comparison of the different approaches to social sustainability in the case studies. It shows that they are very different in both scope and duration, but they have the main emphasis on the tenants as stakeholder. However, they also include impacts on the other groups of stakeholders. They all include concerns for neighbourhood. Building renovation has particularly impact on employees in the supply chain by social clauses and requirements for number of apprentices, even though the sustainability reporting standard for Danish SHAs does not include measures for workers in the supply chain. “Social operation” includes concerns for employees’ wellbeing.

Table 6: Comparison of Social master plans, Building renovation and Social operation

<i>Position</i>	<i>Social master plans</i>	<i>Building renovation</i>	<i>Social operation</i>
Scope	Local district	Housing Department	Whole housing association
Duration	4-year program	Project dependent	Permanent
Stakeholder benefits:			
Tenants	Social improvements	Housing conditions Job opportunities	Social improvements
Own staff	Social engagement	Social engagement	Social engagement Well-being
Service providers	Safer environment	Apprentices	Safer environment
Neighbourhood	Safer environment	Housing conditions	Safer environment

2. Conclusion

The results show that client organisations, provider companies and SHAs present very different approaches to social sustainability. Client organisations do not have much

focus on social sustainability and FM organisations do not play a major role in the companies' ESG reporting. FM responds to group strategies rather than leading or strategically impacting the ESG agenda. However, many respondents inform that the ESG regulation has resulted in organisational changes in the FM department. Provider companies mainly focus on own workforce, which can be an inspiration to client organisations when setting targets and data requirements concerning ESRS S2 (value chain workers).

SHAs mainly focus on their tenants, but also include concerns for own employees, workforce in the supply chain, and the surrounding community. FM organisations in other companies can benefit from experiences from social sustainability in SHAs.

Despite the variability of company-specific contexts, valuable insights can be gained from facilities management practitioners and professionals operating across the broader industry landscape. The paper can help practitioners to work with social sustainability and measuring the social dimension of ESG.

The paper focus on how FM contributes to the social dimension of ESG in a Danish context. The ESG requirements are new with limited reporting experience, so it would be interesting to make follow-up studies to see how the implementation and the possible social effects develop. Similarly, it would be interesting with similar studies in other countries.

Contribution by the authors

The third author initiated the paper and is the main author of section 1. Introduction and section 2. Framework. The remaining sections were written jointly by all three authors with the first and second author responsible for surveys and the desk study and the third author responsible for case studies.

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