

# Green Accounts

As the first steel manufacturer, Det Danske Stålvalseværk A/S has prepared »Green Accounts«. These green accounts describe which materials are supplied to the Company's production plant, and which materials are turned into finished goods or to emissions, waste products to be recycled or waste. At the same time is stated in main groups the content of these materials of heavy metal, iron etc. The description is set up as a mass-balance sheet specified upon elements.

The green accounts are meant as a basis for an objective discussion about further reductions of the strain on the environment in connection with the Company's activities, as all materials which may be detrimental to the environment is being supplied to the Company through raw materials, alloys, energy etc. Thus it is important to involve other interested parties in the discussion, including the Company's suppliers and not least the manufacturers of the products which form part of the circulation of steel for recycling.

Only by viewing the entire life cycle of steel and each individual step in the use of steel to many of the products on which modern society is based, is it possible to continue the

recycling of steel with the lowest possible strain on the environment as a consequence.

It is the objective of Det Danske Stålvalseværk A/S to show openness in questions relating to the environment, so that the uncertainty that might exist in connection with the Company's influence on the environment may be eliminated, and instead may give room for a discussion on how to obtain improvements.

The green accounts may thus be used as a basis for setting goals for improvements, e.g. through increased recycling of waste products, just as they may be used to show at which rate the improvements take place.

The Company is actively involved in formulating new environmental goals so that the next green accounts may reflect a positive development.

The green accounts presented are unique for Det Danske Stålvalseværk A/S. Neither in Denmark nor abroad is found any comparable material. There are no guidelines or standards for »Green Accounts«. Det Danske Stålvalseværk A/S has thus ventured into a totally new area and looks forward to the inspiration which a debate about the green accounts may result in.

The green accounts statements

can be documented based on quantities from the year 1991 and from analyses, which a.o. are included in the Company's application for voluntary environmental approval. The aim is that independent auditors should be able to audit and sign also the green accounts, an objective that will be pursued in the coming year.

No conclusions may be drawn at this stage as to whether the green accounts are good or bad, but it is an expression of the fact that Det Danske Stålvalseværk A/S knows in detail which materials are being supplied and which are leaving the Company's production plant. This is in itself a major prerequisite to create improvements.

The green accounts are also an expression of the fact that Det Danske Stålvalseværk A/S' production plant works as a giant recycling filter. Materials that are detrimental to the environment and which come in with raw materials etc. are either tied in finished goods or steered towards recycling or depots so that the effect on the environment is minimized.

# MASS BALANCE (TONNES)

# GREEN ACCOUNTS 1991

