

SUSTAINABILITY STARTS WITH YOU

YouSustain Group AS
Sustainability Report

2024

TABLE OF CONTENTS

About	3
Products & Services	4-5
Basis for Preparation	6
Practices for Transitioning towards more Sustainable Economy	7
Preliminary Double Materiality Assessment	8
Environment	9
Energy and GHG Emissions	10-12
Resource Use, Circular Economy and Waste Management	12
Social	13
Workforce - General Characteristics	14
Health and Safety	14
Remuneration Collective Bargaining and Training	15
Governance	16
CSRD VSME Disclosure Index	17-18

ABOUT

YouSustain Group AS, founded in 2023 in Oslo, Norway, is a consultancy and coaching organization focused on helping businesses and individuals navigate sustainability reporting and ESG (Environmental, Social, and Governance) compliance. We achieve this by enhancing internal ESG capabilities and upskilling students, stakeholders, and professionals through our YouSustain Academy.

YouSustain provides tailored support across various key sustainability frameworks and standards, designed to meet each organization's unique needs. Our services help businesses improve corporate reporting, sustainability disclosures, strategy and target-setting in relation to ESG factors. Whether you're just starting your sustainability journey or looking to refine an established reporting process, we partner with organizations at every stage of their sustainability journey.

YOUSUSTAIN



MIA HOLMSEN
CEO & Co-Founder



FANNY HANSEN
COO & Co-Founder



FAITH OYARO
Sustainability & Legal
Specialist

PRODUCTS & SERVICES

We offer consulting, coaching, and workshop services focused on a range of sustainability frameworks, including -but not limited to- the ones listed on the right.

Consulting:

Assisting companies with their sustainability reporting projects, in line with the frameworks listed. [See more here.](#)

Coaching:

This service is offered to companies wanting to train internal resources in sustainability reporting. Coaching packages are tailored to the organizations needs, but we also offer a set of CSRD Coaching Packages. [See more here.](#)

Trainings & Workshops

Our training programs and workshops are customized to meet the specific needs of each organization, with the goal of enhancing in-house ESG capabilities. These sessions, available both in-person and online, cater to individuals, groups, and businesses seeking practical, hands-on experience with key reporting frameworks. Whether you're learning how to navigate sustainability reporting or developing strategies to ensure compliance with evolving standards, our workshops provide the skills and knowledge necessary for success. [See more here.](#)

CSRD

Corporate Sustainability Reporting Directive

CS3D

Corporate Sustainability Due Diligence Directive

EU Taxonomy

Classification system

The GHG Protocol

Framework for Greenhouse Gas Emissions

TCFD

Taskforce on Climate-related Financial Disclosures

TNFD

Taskforce on Nature-related Financial Disclosures

GRI

The Global Reporting Initiative

STBi

Science Based Targets

STBi FLAG

Science based targets Forest Land and Agriculture

PCAF

Financial Carbon Accounting

CDP

The Carbon Disclosure Project



The YouSustainAcademy (YSA) is our answer to the ever increasing demand for ESG knowledge.

YSA offers a flexible, continuous learning experience. Participants can progress at their own pace through easy-to-follow online modules, gaining the in-demand skills required for effective in-house sustainability reporting. Additionally, we've built online communities where individuals can connect with like-minded professionals, share insights, ask questions, and collaborate on sustainability initiatives.

In 2024, YSA launched 5 courses (shown below). In 2025, we have a range of new online courses that will be published.

CERTIFICATION

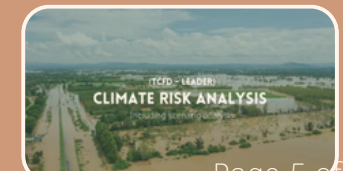
After thorough market research, course development and testing, YSA finally launched its Sustainability Reporting Certification program in Q4 2024.



Through the certification process, which includes completing all available courses and an exam, individuals earn their title: YSA Certified Sustainability Reporter. With expert guidance from our team, bringing years of experience in sustainability reporting, the certification process emphasizes the practical application of key concepts, ensuring that participants are equipped to handle reporting responsibilities with confidence.

LIVE PROGRAMS

Though the year of 2024, we hosted four live "Fundamentals of ESG Reporting" programs, where 62 participants went through the program and we received a 5/5 satisfaction rate on our feedback survey!



BASIS FOR PREPARATION (B1)

YouSustain's sustainability report is developed on an individual basis, in line with the CSRD VSME Framework's **Basic Module**. This is a voluntary framework for SMEs which includes disclosures on sustainability governance, strategy, and metrics.

2024 was YouSustain's first year in operation, hence, there is no comparative historical data. This report will be used as our first baseline for future comparative data. Given our projected expansion, we will include intensity metrics in future reporting.

No material information has been omitted on the basis of sensitivity or confidentiality.



Turnover:
€201,058



Balance:
€42,174



No. of Employees:
Headcount: 3
FTE: 2.5



Location:
Møllergata 6
Oslo, Norway



Ownership Form:
Private limited liability
undertaking



NACE Codes:
85.59
70.22

PRACTICES FOR TRANSITIONING TOWARDS MORE SUSTAINABLE ECONOMY(B2)

YouSustain is actively working towards a more sustainable economy by providing consulting and coaching services to increase organizations and individuals' sustainability reporting practices and competency. We provide our clients with the tools needed to establish and build robust sustainability practices and strategies, as well as encourage transparency and accountability in their actions and reporting. Through our services, we guide individuals and organizations in understanding and implementing effective ESG strategies tailored to their industry and specific goals.

Internally, given our size, YouSustain's internal sustainability goals are strategically forward looking. As our organization grows, so will our potential for both positive and negative impacts on the environment and society.

METRICS

In 2024, we have establish our current base line metrics. As the company grows, we will through our dynamic double materiality assessment evaluate new metrics to be introduced, if these reflect YouSustain's impacts, risks or opportunities.

TARGETS

We have not yet quantified sustainability related targets.

POLICIES

YouSustain's Code of Conduct has been established to ensure a solid base of values and principles to build from as the company grows. We have also established a procurement policy, stating that, where possible, we will opt for second hand equipment.

ACTIONS

The following are examples of sustainability realted actions taken in 2024:

Published our first sustainability report.

Started measuring GHG emissions.

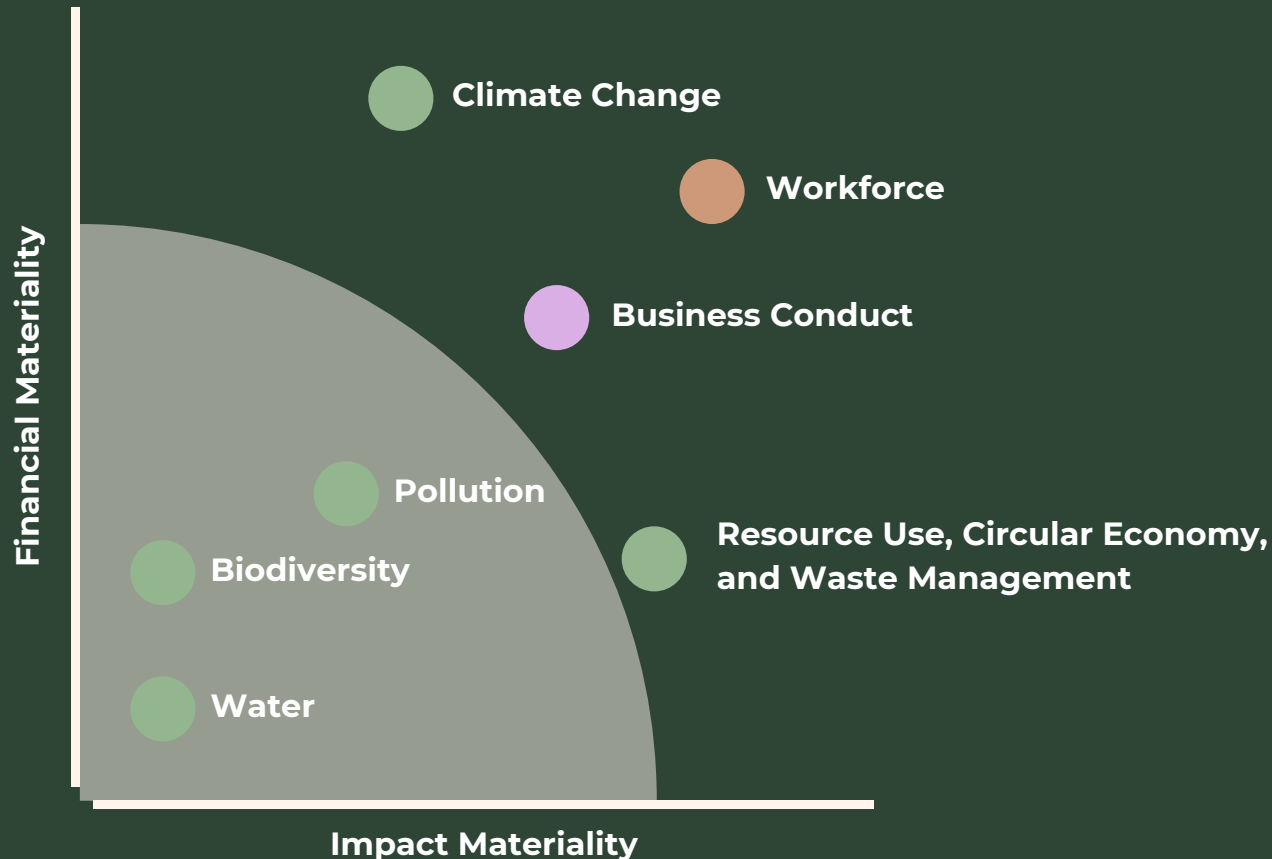
When traveling for business purposes, using public transportation when possible.

Developed guidelines in our hiring processes to eliminate bias and facilitate diversity.

Facilitated free workshops for young students.

PRELIMINARY DOUBLE MATERIALITY ASSESSMENT

MATRIX



In developing our first sustainability report, YouSustain conducted a preliminary Double Materiality Assessment (DMA). While a DMA is not mandatory when reporting according to the VSME Standards, it provides a framework for our sustainability work as our organization grows.

Through this assessment, we established a reporting threshold that align with the key topics outlined in the VSME Standards, considering both the impact of our organization on the environment and society, as well as how external environmental and social factors affect our business. Given our organization's limited size, we focused on the most material issues to ensure our report reflects the most relevant and significant topics.

Impacts, risks and opportunities (IROs) are outlined in the Environment, Social and Governance sections of the report. These have been established through consultation with internal stakeholders.

ENVIRONMENT

IMPACT

POSITIVE

As a specialized sustainability reporting consultancy, YouSustain's environmental impacts are primarily indirect, stemming from our work with B2B clients and students. We firmly believe that one of the key drivers for achieving a just green transition is capability building. Sustainability reporting knowledge is not just a tool for compliance with laws and stakeholder expectations through ESG tracking; it is also a means to deepen individuals' and organizations' understanding of the broader sustainability landscape. Ultimately, this holistic understanding should always be the central goal of sustainability reporting- which in turn can lead to real and tangible environmental impact.

NEGATIVE

The negative environmental impacts directly caused by YouSustain are primarily associated with emissions from operations and waste. While these impacts are currently limited, it is crucial for us to monitor them as we grow to ensure our continued commitment to sustainable development. As consultants and educators in the environmental sector, we acknowledge our responsibility to promote transparency and accurate representation. In our consulting work, it is vital to resist the temptation of offering "quick fixes" that simply improve the appearance of a client's reporting, rather than addressing the root causes of sustainability challenges.

FINANCIAL

OPPORTUNITIES

YouSustain sees significant opportunities in advancing environmental impact through our consulting and educational efforts. As sustainability regulations evolve, especially in the EU and Norway, we are positioned to help clients navigate these changes and improve their environmental practices through transparent sustainability reporting. Our educational role also enables us to empower future sustainability leaders, fostering a deeper understanding of environmental challenges. As demand for responsible business practices grows, YouSustain can strengthen its position as a trusted partner in driving sustainable change and creating long-term value.

RISKS

Our environmental risks are primarily legal and regulatory, given that our work is deeply influenced by both multilateral (especially EU) and domestic (particularly Norwegian) sustainability legislation. Additionally, geopolitical developments and rising pushback against corporate sustainability and ESG initiatives pose significant risks not only to global sustainable development but also directly to the future prospects of our business.

ENVIRONMENT - METRICS

ENERGY AND GREENHOUSE GAS EMISSIONS (B3)

ENERGY CONSUMPTION

	Unit	2024
Fuel	MWh	-
Electricity	MWh	1.1
Total	MWh	1.1

Electricity consumption is estimated using data from the office space provider and management, based on the square meters occupied by YouSustain, thus allowing for a shared contribution per FTE/m2. This method provides the most accurate estimate, as the data is derived from the building's total size.

SCOPE 1 & 2 EMISSIONS

Location-based (LB) & Market-based (MB)

		2024	
	Unit	LB	MB
Scope 1	tCO2e	-	-
Scope 2	tCO2e	<0.1	0.6
Total	tCO2e	<0.1	0.6

Location-based

The location-based emissions factor is sourced from The International Energy Agency (IEA).

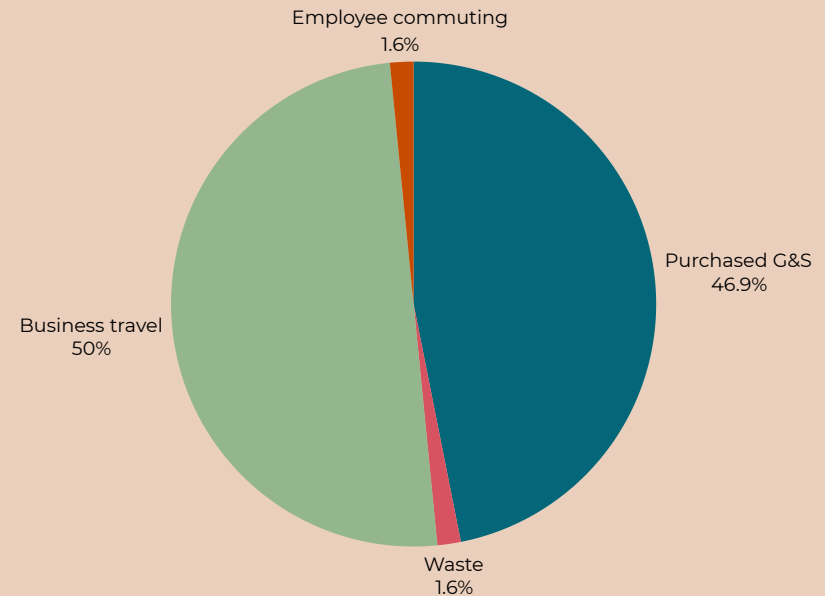
Market-based

The market-based emissions factor is obtained from European residual mixes.

SCOPE 3 EMISSIONS

	Unit	2024
Purchased goods & services	tCO2e	3.0
Waste	tCO2e	<0.1
Business travel	tCO2e	3.2
Employee commuting	tCO2e	<0.1
Scope 3 total	tCO2e	6.2

SCOPE 3 BREAKDOWN



YouSustain conducted a Scope 3 screening in 2024, and all relevant categories are included. Our 2024 Scope 3 emission categories include the following: purchased goods and services, waste generated in operations, business travel, and employee commuting.

Data for purchased goods and services is compiled from logs and employee surveys. Emission factors are generic, based on product-equivalent LCAs, or sourced from DEFRA, EPD Norge, Statista, and Nature Conservancy estimates. Software accounts for approximately 70% of purchased goods and services. We will work to increase data quality with supplier-specific emissions factors over time and as these become available.

Waste generation is estimated using data provided by the office space provider, based on the square meters of office space occupied by YouSustain per FTE/m². The emission factors for waste is sourced from DEFRA, and 100% of the waste was sent to recycling.

Business travel data is sourced from employee travel logs, while employee commuting data is derived from employee surveys, including FTEs and interns. Emission factors are obtained from DEFRA.

GHG TOTAL

6.8 tCO2e

GHG INTENSITY - TURNOVER

0.034

Total kgCO2e/€Turnover

RESOURCE USE, CIRCULAR ECONOMY, AND WASTE MANAGEMENT (B7)

WASTE BREAKDOWN

	Total (kg)	Material recovery (kg)	Energy recovery (kg)
Non-hazardous waste	78.5	45.7	32.9
Hazardous waste	5.6	5.6	-
Total waste	84.1	51.3	32.9

Non-hazardous waste is estimated using data provided by the office space provider and adjusted based on the square meters of office space occupied by YouSustain. Hazardous waste is limited to the disposal of one monitor (that had an unfortunate encounter with the corner of a laptop).



SOCIAL

IMPACT

POSITIVE

Given the organization's age and small size, we consider our positive social impact to be significant through our role as educators and consultants in the sustainability space. We empower individuals and organizations by providing the knowledge and skills needed to understand and address social and environmental issues. By promoting transparent sustainability reporting, we contribute to fostering corporate responsibility and social accountability. Moreover, through our online Instagram and YSA community, we serve as a facilitator for sustainability conversations to take place.

NEGATIVE

The balancing act of running a knowledge based business and keeping information accessible to anyone who wants to learn the skills needed in corporate sustainability. Potential negative impacts could arise from the inequality of access to sustainability knowledge. While we strive to offer valuable education, the cost and availability of our services could unintentionally limit access for underserved or marginalized groups. Additionally, as we scale, there may be challenges in ensuring that our services remain equally accessible across various regions, potentially creating disparities in opportunities to engage with sustainability practices.

OPPORTUNITIES

FINANCIAL

As a progressive and forward-thinking company, YouSustain is uniquely positioned to make a meaningful impact in the realm of social sustainability. Our current size allows us the agility to adapt quickly, giving us a distinct advantage as we work to embed our core values of equality, integrity, and transparency. We are creating a workplace and a business model that reflect these values, where social responsibility is ingrained in our culture.

We believe in a future where these principles not only strengthen our organization internally but also serve as a driving force for broader social change within the businesses and individuals we work with.

RISKS

Social risks for YouSustain primarily stem from external factors such as changes in societal expectations, evolving legal frameworks, and shifts in public attitudes toward corporate responsibility. A growing backlash against ESG initiatives or skepticism about the effectiveness of corporate sustainability could negatively impact our business. Additionally, as we expand, there may be challenges in maintaining consistent social and ethical standards across diverse client relationships. A failure to stay aligned with evolving social issues, such as equity, diversity, and labor rights, could harm our reputation and client trust.

SOCIAL - METRICS

GENERAL CHARACTERISTICS (B8)

TYPE OF CONTRACT	
	FTE
Permanent	2.5
Total	2.5

GENDER DISTRIBUTION	
	Headcount
Female	3
Male	0
Other	0
Total	3

COUNTRY DISTRIBUTION	
	Headcount
Norway	3
Total	3

YouSustain also had 2 interns during the fall of 2024, enduring on the internship as a part of their Master's program. Due to the nature and duration of the program, they are not included in the employee count.

HEALTH AND SAFETY (B9)

	Number	Rate
Accidents	0	0
Fatalities	0	0



REMUNERATION, COLLECTIVE BARGAINING AND TRAINING (B10)

Ratio of the entry level wage to the minimum wage: 1

Percentage of employees covered by collective bargaining agreements: 100%

Average number of annual training hours per employee: 20

YouSustain has hired one new employee to further strengthen the team in 2024. The hours stated in the tablet above refer to hours of onboarding for the new employee. The two intern's who worked with us did not receive financial compensation, as per the requirement from the university.

GOVERNANCE

IMPACT

POSITIVE

YouSustain's governance practices can drive positive change by exemplifying the principles of transparency, accountability, and ethical decision-making. Our strong commitment to good governance provides a solid foundation for building trust with clients and stakeholders. By promoting these practices within our own organization, we lead by example, helping our clients enhance their governance structures and align with best practices in sustainability and ESG reporting. Additionally, our focus on maintaining high governance standards ensures that our operations are efficient, ethical, and resilient, providing stability and long-term value to our stakeholders.

NEGATIVE

YouSustain's direct negative governance impacts are limited, though potential risks exist. A primary concern is the possibility of governance-related failures such as a lack of internal controls or oversight, particularly as we scale. Weak governance practices could undermine our credibility, especially when advising clients on best practices. Moreover, inadequate transparency or poor communication around decision-making processes could negatively affect stakeholder trust, both internally and externally. Failing to integrate robust governance structures may result in inefficiencies, errors in reporting, or compromised ethical standards that could damage our reputation and hinder long-term growth.

FINANCIAL

OPPORTUNITIES

YouSustain has a significant opportunity to strengthen its leadership position by embracing governance as a core pillar of sustainability. By setting the standard for transparency and ethical governance, we can differentiate ourselves as a trusted partner for organizations looking to enhance their own governance structures. Additionally, as demand for strong corporate governance grows, especially in the context of ESG reporting, YouSustain has the chance to expand its consulting services, helping clients integrate sound governance practices into their sustainability strategies. This shift could be a key driver in attracting new clients and strengthening existing relationships.

RISKS

The primary governance-related risks for YouSustain stem from future potential lapses in corporate governance as the company grows. Without strong policies and procedures, there is a risk of non-compliance with evolving regulations. As our business expands, maintaining a consistent governance approach across projects may also become challenging, increasing the risk of inconsistency in our operations and client deliverables. External risks include shifting regulatory environments and pressure from stakeholders demanding more robust corporate governance practices.

VSME DISCLOSURE INDEX

Standard	VSME p.	Location	Omitted	Reason for Omission
GENERAL INFORMATION				
B1- Basis for preparation	24-25	pg. 6	No	N/A
B2- Practices, policies and future initiatives for transitioning towards a more sustainable economy	26-28	pg. 7	No	N/A
ENVIRONMENT				
B3- Energy and GHG Emissions	29-31	pg. 10-12	No	N/A
B4- Pollution of air, water, and soil	32	N/A	Yes	Not material, due to minimal impact
B5- Biodiversity	33-34	N/A	Yes	Not material, due to minimal impact
B6- Water	35-36	N/A	Yes	Not material, due to minimal impact

Standard	VSME p	Location	Omitted	Reason for Omission
B7- Resource use, circular economy, and waste management	37-38	pg. 12	Partial (c)	No significant material flows
SOCIAL				
B8- Workforce – General characteristics	39-40	pg. 14	No	N/A
B9- Workforce – Health and safety	41	pg. 14	No	N/A
B10- Workforce – Remuneration, collective bargaining, and training	42	pg. 15	Partial (b)	<150 employees
GOVERNANCE				
B11- Convictions and fines for corruption, and bribery	43	N/A	Yes	No convictions and fines in the reporting period