ESG REPORT

Startecon Oy

VSME Voluntary Sustainability Report

Basic and Comprehensive Modules

Version 2026-08-21

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2 Introduction

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

This report has three parts, and the lates part is optional in VSME standard.

1. Executive Summary
2. Basic Module
3. Comprehensive Module

3 Executive summary

Startecon Oy is IT company focusing on consulting and product development in data-analytics and data warehousing.

This report is for year 2026 and company's fiscal year is from 1.7.2025 to 30.6.2026.

The company has about 16 tCO_2e carbon footprint which is less than average industry sector as it's about 20 to 100 tCO_2e. Greenhouse Gas (GHG) emissions are 0 for Scope 1, Scope 2 is 0,034 and Scope 3 16,019 tCO_2e.

The company doesn't produce any pollutants and supports circular economy by recycling computer hardware. The main actions for reducing carbon footprint are reducing air travel for business trips and reducing large AI services usage.

Workforce safety doesn't have any issues and females are represented as much as males.

4 Basic module

Basic module contains the following requirements.

- **General information**
  - B1 – Basis for preparation
    - Core company details, legal form, and reporting scope.
  - B2 – Practices, policies and future initiatives
    - Current actions or plans related to transitioning toward sustainability.
- **Environmental metrics**
  - B3 – Energy and greenhouse gas emissions
    - Total energy consumption and Scope 1 and Scope 2 GHG emissions.
  - B4 – Pollution of air, water and soil
    - Metrics on harmful environmental pollutants.
  - B5 – Biodiversity
    - Operations near or affecting sensitive ecosystems.
  - B6 – Water
    - Total water consumption and withdrawal.
  - B7 – Resource use, circular economy and waste management
    - Material usage, recycling, and waste generation.
- **Social metrics**
  - B8 – Workforce – General characteristics
    - Structure and breakdown of the company's own workers.
  - B9 – Workforce – Health and safety
    - Occupational injuries, safety records, and health measures.
  - B10 – Workforce – Remuneration, collective bargaining and training
    - Data on wages, training hours, and union representation.
- **Governance metrics**
  - B11 – Convictions and fines for corruption and bribery
    - Legal compliance and any recorded corruption-related fines.

4.1 B1: Basis of preparation

This chapter contains core company details, legal form, and reporting scope.

Companies and subsidiaries in this report		
Name	**Business Id**	**Address**
Startecon Oy	3248978-7	Kumitehtaankatu 5, 04260 Kerava, Finland

Basic information	
Financial information fiscal year	2025
Legal form	Private limited company
NACE sector classification code(s):	62200
Size of the balance sheet (in Euro)	~200 000€
Turnover (in Euro)	~200 000€
Number of employees	8 (including 5 interns)

Cost centers and assets			
Name	**Address**	**City**	**Country**
Startecon Oy	Kumitehtaankatu 5	Kerava	Finland
Remote work home office	Harjalinnuntie 2	Vantaa	Finland

ESG Certificates	
Name and description	**Issuer**
-	-

4.2 B2: Practices, policies and future initiatives for transitioning towards a more sustainable economy

This chapter is about current actions or plans related to transitioning toward sustainability.

Policies or initiatives			
Area	**Has it in this area**	**Is the publicly available?**	**Contain targets or future initiatives?**
Climate change	YES	NO	YES
Pollution	YES	NO	YES
Water and marine resources	YES	NO	YES
Biodiversity and ecosystems	YES	NO	YES
Circular economy	YES	NO	YES
Own workforce	YES	NO	YES
Workers in value chain	NO	NO	NO
Affected communities	NO	NO	NO
Consumers and end-users	NO	NO	NO
Corporate governance (code of conduct)	YES	NO	YES

4.3 B3: Energy and greenhouse gas (GHG) emissions

This chapter describes total energy consumption and Scope 1 and Scope 2 GHG emissions.

Energy consumption			
Type	**Renewable (kWh)**	**Non-renewable (kWh)**	**Total (kWh)**
Electricity	2024	0	2024
Heating	600	65	665
Cooling	0	0	0
Fuels	0	0	0
Total (kWh)	2624	65	2689

Greenhouse gas (GHG) emissions	
Measurement period	FY2026, 1.7.2025-30.6.2026
Scope 1 (tCO_2e)	0
Scope 2 (tCO_2e)	0,034
Scope 3 (tCO_2e)	16,019
Total (tCO_2e)	16,053
GHG intensity	0,00008

4.4 B4: Pollution of air, water and soil

Metrics on harmful environmental pollutants.

This requirement is not applicable to this company.

Pollutants		
Name	**Emissions**	**Medium**
Not applicable	Not applicable	(air, water or soil)

4.5 B5: Biodiversity

Operations near or affecting sensitive ecosystems.

This requirement is not applicable to this company.

4.6 B6: Water

This chapter describes total water consumption and withdrawal.

Water withdrawal	
Measurement period	FY2026, 1.7.2025-30.6.2026
Total of all locations (m^3)	67,2
From high water stress areas (m^3)	0

Water consumption	
Measurement period	FY2026, 1.7.2025-30.6.2026
Total of all locations (m^3)	67,2
From high water stress areas (m^3)	0

4.7 B7: Resource use, circular economy, and waste

This requirement is material usage, recycling, and waste generation.

The company applies circular economy principles.

The company recycles old computers and laptops for server use and educational use for interns. They follow Green ICT principals in hardware recycling.

The company sorts waste as part of its own processes and focus to purchase recycled and recyclable products and materials.
They purchase recycled quality laptops instead of new ones.

Non-hazardous waste		
Type	**Generated (t)**	**Recycle or reuse**
Mixed/solid	0,2	0
Recyclable	0,4	0,4
Organic	0,3	0,3

Hazardous waste		
Type (EWC)	**Generated (t)**	**Recycle or reuse**
Not applicable	-	-

Key materials for the company	
Material	**Annual mass-flow**
Not applicable	-

4.8 B8: Workforce - General characteristics

This chapter describes the structure and breakdown of the company's own workers.

Number of employees by contract type	
Type of contract	**Number of Employees**
Temporary	0
Permanent	3
Interns	5
Total	8

Number of employees by gender	
Gender	**Number of Employees**
Male	3
Female	5
Other	0
Not registered	0
Total	8

Number of employees by country	
Country	**Number of Employees**
Finland	8
Total	8

Recordable work-related accidents	
Number	0
Rate	0%

Employee turnover is not applicable because of company size.

4.9 B9: Workforce - Health and safety

This chapter is about occupational injuries, safety records, and health measures.

Recordable work-related accidents	
Number	0
Rate	0%

Work-related fatalities	
As a result of work-related injuries and work-related accidents	0
Due to work-related illness	0

4.10 B10: Workforce - Remuneration, collective bargaining, and training

This requirement lists data on wages, training hours, and union representation.

In the company, the pay received by all employees is at least at the level of the minimum wage.
Percentage gap in pay between male and female employees is 0%.

Collective bargaining agreements	
Percentage of employees	100%

Average number of annual training hours per employee	
Male employees	40 hours
Female employees	40 hours
Others	40 hours

4.11 B11: Convictions and fines for corruption and bribery

This chapter is about legal compliance and any recorded corruption-related fines.

Corruption and bribery	
Number of convictions	0
Total amount of fines (in Euro)	0

5 Comprehensive module

Comprehensive module contains the following requirements.

- **General information**
  - C1 – Strategy
    - Business model and sustainability-related initiatives.
  - C2 – Description of practices, policies, and future initiatives
    - Extended details on transitioning toward a sustainable economy.
- **Environmental data**
  - C3 – GHG reduction targets and climate transition
    - Emission targets and transition planning (including Scope 3 data considerations).
  - C4 – Climate risks
    - Exposure to climate-related hazards and transition events.
- **Social disclosure**
  - C5 – Additional workforce characteristics
    - Extended metrics like temporary workers and management-level gender ratios.
  - C6 – Human rights policies and processes
    - Policies covering forced labour, child labour, and discrimination.
  - C7 – Severe negative human rights incidents
    - Reporting on confirmed incidents and remedial actions taken.
- **Governance disclosures**
  - C8 – Revenues from certain activities
    - Disclosures regarding sensitive sectors like fossil fuels, tobacco, or controversial weapons.
  - C9 – Gender diversity ratio in the governance body

5.1 C1: Strategy

This chapter is about the company's business model and sustainability-related initiatives.

Description of the significant groups of products and/or services offered by the company

The company provides consulting services in data analytics area which are operated in customer premises.

The company provides own SaaS product, which is delivered to customers via cloud services.

Description of significant markets in which the company operates

The company operates in Finland and EU area. Customers are B2B SMEs in different industries.

Description of company's main business relationships

The company uses cloud services globally for the services. Customers are public and private sector organizations, and they are located mostly in Finland.

Brief description of the key elements of company's strategy that relate to/affect sustainability issues

Heavy AI consumption in data centres causes GHG Scope 3 emissions and water consumption in company's business.

The company has in strategy to find energy-efficient ways to produce AI computing, and they have already technology for that.

5.2 C2: Description of practices, policies, and future initiatives

The following describes extended details on transitioning toward a sustainable economy.

Brief description of existing and future practices/policies/initiatives			
Area	**Existing practices**	**Future practices**	**Seniority level of responsible**
Climate change	Green ICT, ESG workgroup's guidance	Focus on unnecessary AI usage	CEO
Pollution	Green ICT, ESG workgroup's guidance	Keeping the zero level	CEO
Water and marine resources	ESG workgroup's guidance	Focus on unnecessary AI usage	CEO
Biodiversity and ecosystems	ESG workgroup's guidance	-	CEO
Circular economy	Green ICT, ESG workgroup's guidance	Focus on office hotel's waste management	CEO
Own workforce	Surveys, ESG workgroup's guidance	-	CEO
Workers in value chain	-	-	-
Affected communities	-	-	-
Consumers and end-users	-	-	-
Corporate governance (code of conduct)	Surveys, ESG workgroup's guidance	Better information channels	CEO

5.3 C3: GHG reduction targets and climate transition

Emission targets and transition planning (including Scope 3 data considerations).

GHG reduction targets		
GHG Scope	**Reduction target for FY2027**	**CO_2e baseline in FY2026**
Scope 1	0	0
Scope 2	0,034	0
Scope 3	16,019	0

List of main actions implemented by the company to achieve its GHG reduction targets

- Reducing air travel for business trips
- Reducing large AI services usage
- Compensate by using certified biochar or tree planting

The company's transition plan for climate change mitigation

- Use only data centres which uses 100% renewable energy
- Use server optimization to stop all unnecessary services or servers on the cloud and on premises

The company intends to launch a concrete transition plan for climate change mitigation. The intended date for adoption is 1.10.2026.

5.4 C4: Climate risks

This requirement is about exposure to climate-related hazards and transition events.

Chronic hazards					
Where	**Description**	**Exposure**	**Sensitivity**	**Time horizon**	**Adaptation actions**
Assets	High temperature and water stress	Low	Medium	2-5 years	YES
Activities	Energy degradation	High	Medium	2-5 years	YES
Value chain	Decreasing stability in operations	High	High	>5 years	NO

Acute hazards					
Where	**Description**	**Exposure**	**Sensitivity**	**Time horizon**	**Adaptation actions**
Assets	Floods, power failures in office	Low	Low	0-2 years	YES
Activities	Power outages	Medium	High	0-2 years	YES
Value chain	Extreme weather hits to data centres	High	High	2-5 years	YES

Climate-related transition events					
Where	**Description**	**Exposure**	**Sensitivity**	**Time horizon**	**Adaptation actions**
Assets	Mandatory carbon disclosures, energy taxes for data centres rising prices	Low	Low	2-5 years	YES
Activities	Higher utility costs in office, carbon pricing for travelling	Medium	Low	0-2 years	YES
Value chain	Client demanding detailed reporting of Scope 3, losing contracts due to a lack sustainability credentials	High	High	2-5 years	YES

Chronic hazards		
Potential adverse effects on your company's financial performance or business operations	**Financial risk**	**Time horizon**
High temperature and water stress affects data centre costs and availability	Low	2-5 years
Energy degradation lowers the quality of service in consulting and solutions	Low	2-5 years
Decreasing stability in service provides decreases the quality of the company's service	Low	>5 years

Acute hazards		
Potential adverse effects on your company's financial performance or business operations	**Financial risk**	**Time horizon**
Floods, power failures in office drives work to remote working.	Low	0-2 years
Power outages affect the quality of service and drive work to remote working.	Low	0-2 years
Extreme weather hits to data centres causes service interruptions in company's solutions	Medium	2-5 years

Climate-related transition events		
Potential adverse effects on your company's financial performance or business operations	**Financial risk**	**Time horizon**
Mandatory carbon disclosures, energy taxes for data centres rising prices which affects sales	Medium	2-5 years
Higher utility costs in office drives to smaller workspace, carbon pricing for travelling makes getting new clients harder	Medium	0-2 years
Client demanding detailed reporting of Scope 3 and losing contracts due to a lack sustainability credentials puts more effort for ESG reporting,	High	2-5 years

5.5 C5: Additional workforce characteristics

Extended metrics like temporary workers and management-level gender ratios.

Female-to-male ratio at management level is 1.0.

Self-employed persons and temporary workers	
Number of self-employed (without personnel)	0
Temporary workers (provided by a temporary employment agency)	0
Interns	5

5.6 C6: Human rights policies and processes

Policies covering forced labour, child labour, and discrimination.

The company has a code of conduct or a human rights policy covering our own workforce.

The company has a grievance mechanism covering our own workforce.

The company's code of conduct for our own workforce covers	
Child labour	YES
Forced labour	YES
Human trafficking	NO
Discrimination	YES
Safety/accident prevention	YES
Corruption and bribery	YES

5.7 C7: Severe negative human rights incidents

This chapter is about reporting on confirmed incidents and remedial actions taken.

Does the company have confirmed incidents in its own workforce related to the following	
Child labour	NO
Forced labour	NO
Human trafficking	NO
Discrimination	NO
Safety/accident prevention	NO
Corruption and bribery	NO

Confirmed negative human rights incidents in company's value chain	
Workers in the value chain	NO
Affected communities	NO
Consumers and end-users	NO

5.8 C8: Revenues from certain activities

Disclosures regarding sensitive sectors like fossil fuels, tobacco, or controversial weapons.

Revenues from certain sectors	
Sector	**Revenue (in Euro)**
Controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	0
Cultivation and/or production of tobacco	0
Fossil fuels: Coal	0
Fossil fuels: Oil	0
Fossil fuels: Gas/natural gas	0
Chemical production for the manufacture of pesticides and other agrochemical products	0

Exclusion from EU reference benchmarks aligned with the Paris Agreement	
Sector	**Company exceeds threshold**
Hard coal and lignite: The undertaking derives 1% or more of its revenues from the exploration, mining, extraction, distribution or refining of hard coal and lignite	NO
Oil fuels: The undertaking derives 10% or more of its revenues from the exploration, mining, extraction, distribution or refining of oil fuels	NO
Gaseous fuels: The undertaking derives 50% or more of its revenues from the exploration, mining, extraction, distribution or refining of gaseous fuels	NO
Electricity generation with a high GHG intensity: The undertaking derives 50% or more of its revenues from electricity generation with a greenhouse gas intensity of more than 100 g CO_2eq/kWh	NO

5.9 C9: Gender diversity ratio in the governance body

The gender diversity ratio in the governance body is 1.0.

6 Further information

Additional information is provided by

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