

Communication Guide

Adopted by the Board of Directors of Kensulting AB on March 13, 2026



Making Sustainability Visible

Everyone in Kensulting has a role to play in communicating our sustainability work. This guide provides us with the tools and messages that make our communication clear, consistent, and credible. By using them, we build trust, strengthen our reputation, and create long-term value for the company, our people, and our stakeholders.

This Communication Guide was developed to help us share our sustainability efforts in a structured way. It explains what is expected in external and internal communication, how to adapt messages for different audiences, and which ready-to-use texts can be applied across channels such as our website, social media, tender documents, and presentations.

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Introduction – How to Use This Guide

A successful transition to a sustainable future depends on the collective efforts of all businesses, regardless of size. Smaller companies are increasingly expected to demonstrate how they contribute to this shift, as customers, investors, and business partners place greater emphasis on transparency in managing environmental, social, and governance (ESG) issues.

The **Voluntary Sustainability Reporting Standard for non-listed micro, small, and medium-sized enterprises (VSME Standard)** offers a practical framework for smaller businesses to establish sustainability reporting in a clear and structured way, without the complexity of standards designed for large corporations.

This **Format Green Communication Guide** is designed to help you communicate your sustainability efforts, using the VSME Standard as the foundation, and is tailored to the sustainability priorities specific to your company. It complements the other documents in our package and provides practical guidance on how to share your sustainability work in a credible way.

The guide is divided into three sections:

Website communication – content for your sustainability page with focus areas and links to key documents.

Templates for social media posts – ready-to-use texts for sharing your sustainability journey on platforms like LinkedIn.

Pre-written statements for stakeholders – clear and comprehensive responses for use in tenders and ESG-related requests from customers, investors, or other parties.

Colour legend:

- **Black text** – internal guidance that explains what to do, why it matters, and how to structure the content.
- **Blue text** – ready-to-use external copy for your website, social media, tenders, etc.

When using this guide, we encourage you to approach communication with transparency and consistency. You do not need to overstate your achievements or promise more than you can deliver. Instead, focus on being open about where you are today, the areas you have chosen to prioritize, and the steps you are taking to improve. Over time, this builds trust with all stakeholders and demonstrates that your sustainability strategy is credible.

Section A: Website Communication

Why You Should Publish Your Sustainability Documentation Online

Publishing your Sustainability Report online shows your compliance with the VSME Standard and promotes transparency towards your stakeholders, including business partners, investors, and customers.

Although the VSME standard doesn't require reporting companies to make their Sustainability Report available online, they are expected to be able to provide it to stakeholders upon request. Format Green nonetheless strongly encourages you to publish not only your Sustainability Report, but also your Sustainability Policy and Code of Conduct on your website, as this signals transparency and accountability, which helps build credibility with stakeholders and regulators. Being open about your sustainability practices demonstrates you are committed to continuous improvement.

Furthermore, many public and private buyers now screen (potential) suppliers based on ESG criteria. Having your sustainability documentation readily accessible saves them time, makes your company appear better prepared and lower risk, and can be a deciding factor in competitive bidding processes.

What to include on your sustainability page (A.1–A.7)

- **A.1 Introduction / Statement of Intent:**
2–4 concise sentences on why sustainability matters to your company and how it links to your strategy (choose from the pre-written options on the next page or write your own).
- **A.2 Focus Areas**
Concise overview of your Environmental, Social and Governance focus areas. Include only the sustainability topics and issues that were identified as your priorities based on the Format Green VSME survey.
- **A.3 Targets**
One target per identified focus area, include baseline and target year if relevant. Use consistent units where applicable (e.g., tCO₂e per €1000 of turnover).
- **A.4 Highlights (KPIs)**
Two or three KPIs (key performance indicators) with previous-year values in a simple three-line tile format (see the file with visualization suggestions). Where relevant, use the same units as A.3 for comparability.
- **A.5 Frameworks & Standards**
Show the frameworks you follow with short descriptions and logos: VSME, SDGs, UN Global Compact, ILO, GHG Protocol.
- **A.6 Key Sustainability Documents**
Provide links to your Sustainability Policy, Code of Conduct and the latest Sustainability Report, along with summaries of their contents. If possible, make available an archive of previous Sustainability Reports as well.
- **A.7 Other Initiatives**
Optional section to showcase supported organisations that align with your sustainability priorities. Add their logos and a brief description of the type of support they receive from you.
- **A.8 Contact / Call -to -action**
Finish with a clear call-to-action: add a simple contact form or list one of the employees as a contact person with an email address and optionally a phone number. You may also mention expected response times.

A.1 – Introduction / Statement of Intent

Write a short **statement of intent** (2–4 sentences) that explains why sustainability matters to your company and how it connects to your overall business goals. If possible, reference the frameworks you use and the targets you track. Based on your company’s responses in the Format Green survey, the following introduction examples may best fit your situation.

Introduction

“We are committed to operating responsibly and sustainably, making decisions that balance business success with positive environmental and social impact. We believe a sustainable future is a shared responsibility, and we work to minimize our environmental impact while also promoting strong governance and social well-being. This commitment guides our actions and defines how we contribute to society.”

You may also choose to write your own version. This can be the best approach, as it allows you to express your company’s unique values, priorities, and tone of voice.

A.2 – Focus Areas

Display the three headings **Environment / Social responsibility / Governance** with corresponding topics and sub-topics listed under each of them. Follow with one short binding sentence (pick one of the options below).

Our focus areas

ENVIRONMENT

Climate change: Climate mitigation / Energy

Water and marine resources: Water

SOCIAL RESPONSIBILITY

Own workforce: Working conditions / Equal treatment and opportunities for all / Human rights

GOVERNANCE

Business conduct: Corruption and bribery

Closing sentence (select one):

Alt1: “These focus areas form the foundation of our sustainability work. Concentrating on what matters most allows us to make measurable progress, reduce our environmental impact, strengthen social responsibility, and uphold strong governance practices across our operations.”

Alt2: “Focusing on these ESG areas helps us address the issues most important to our industry and our business. This ensures our sustainability efforts remain relevant, transparent, and aligned with the expectations of our customers, employees, partners, and communities.”

Alt3: “By prioritizing these environmental, social, and governance topics, we are building a framework for long-term resilience and positive impact. This approach supports our commitment to responsible growth while contributing to a sustainable future for all.”

A.3 – Targets

List clear, measurable **targets** for each identified focus area. Keep each target formulation to **one short sentence** (max two if needed). Include **baseline year (2025)** and **target year** where relevant and use consistent units. Make sure that your targets are the same ones that are listed in your Sustainability Report.

The following templates, which have been specifically developed for Kensulting, can be copied, adapted, and pasted into your webpage for each focus area:

Our commitments

CLIMATE MITIGATION

ENERGY

WATER

WORKING CONDITIONS

- Zero workplace fatalities and serious injuries annually.
- Ensure all employees and contractors are covered by the Code of Conduct.
- Train all staff on the Code of Conduct at onboarding.

EQUAL TREATMENT AND OPPORTUNITIES FOR ALL HUMAN RIGHTS

- Achieve and maintain zero confirmed cases of corruption, bribery, or facilitation payments.

CORRUPTION AND BRIBERY

- Achieve and maintain zero confirmed incidents of corruption, bribery or facilitation payments.

A.4 – Highlights (KPIs)

Use this section to highlight up to three KPIs that match your targets. Keep the format consistent: line 1 is the value, line 2 is a short label, line 3 is the year in parentheses (see the file with visualization suggestions for reference). Use intensity where relevant (e.g., tCO₂e per € million of turnover; kWh per € million of turnover; m³ per € million of turnover). Refer readers to the Sustainability Report for full disclosure.

GHG intensity for Scope 1 and 2:

0.00257 tCO₂e / € million

(2025)

Energy intensity:

31,79 MWh / € million

(2025)

Total energy consumption:

46,22 MWh total

(2025)

Renewable energy share:

44,04% energy from renewable sources

(2025)

Water withdrawal intensity:
30,26 m³ per €1 million of turnover
(2025)

A.5 – Frameworks & Standards

Show the standards and frameworks your company follows, each with a short 2–3 sentence description. Place the official logo above each of them. Use the assets in “CommunicationGuide_Logos”. Link each logo or heading to the official website. We suggest the following order: VSME, SDGs, UN Global Compact, ILO, GHG Protocol. If you adopt any additional frameworks, standards, or certifications, add them at the end.

Header: Certifications & Standards We follow recognized sustainability standards and frameworks to keep our reporting credible, transparent and aligned with international good practice. These commitments demonstrate accountability and support continuous improvement.

VSME – Voluntary Sustainability Reporting Standard We report according to the VSME Standard, a voluntary framework designed for micro, small and medium-sized enterprises. It provides a clear, structured approach to sustainability reporting without the complexity of standards intended for large corporations.

United Nations Sustainable Development Goals Our sustainability strategy is aligned with the UN Sustainable Development Goals (SDGs). These 17 global goals provide a shared blueprint for ending poverty, protecting the planet and ensuring prosperity for all.

United Nations Global Compact We support the UN Global Compact and its ten principles on human rights, labour, environment and anti-corruption. This gives us a universal framework for responsible business conduct.

ILO – International Labour Organization We adhere to International Labour Organization conventions and principles, ensuring respect for labour rights, decent working conditions and the elimination of forced and child labour across our operations and value chain.

GHG Protocol – Greenhouse Gas Protocol To ensure that our emissions calculations are consistent, comparable, and transparent, we conduct them in line with the GHG Protocol – the internationally recognized standard for greenhouse gas accounting.

If you would like information on other certifications or standards we follow, please contact us or see our Sustainability Report for additional details.

A.6 – Key Sustainability Documents

Use this section as the hub for your sustainability documents. Always include the Sustainability Policy, Code of Conduct, and the latest Sustainability Report, and keep an archive of previous reports. Each tile should include a short heading, a one-sentence description, a publication date, and a “Download ...” button connected to the file (see the Visualization Suggestion file). Use accessible PDFs (tagged). Update at least annually and whenever a document is revised. If you would like to publish other topic-specific documents, add them as additional tiles.

Sustainability Policy 2025

The sustainability policy sets out guiding principles and direction for our long-term sustainability work.

Code of Conduct 2025

The code of conduct describes the ethical guidelines that govern how we behave.

Sustainability Report 2025

The report provides insight into our values, governance and performance, including our targets and results.

A.7 – Other Initiatives

Use this section to publicly showcase external initiatives you support (social inclusion, education, environment, community). Keep it curated – one to three partners should be enough – and make sure that they align with your sustainability priorities. For each initiative, display the organisation's logo, name, a brief description of the organisation, and a "Visit website" link. Use the assets in "CommunicationGuide_Logos". Optionally add how you support the organisation (e.g., financial, volunteering, etc.), since when, and the amount if you choose to disclose it. Keep each paragraph under approx. 70 words. Review permissions to use logos and update annually.

A.8 – Contact / Call- to-action

Close the page with a clear next step. Show a real contact person (name, title, email; phone optional) or a simple contact form. Keep the copy to one or two short sentences. If you promise a response time, keep it realistic.

Get in touch

Questions about our sustainability work? Contact Ken Åström 0727412967
ken.astrom@kensulting.se

Section B: Templates for Social Media Posts

LinkedIn is a valuable platform for smaller companies to showcase their sustainability work. You don't need large campaigns or big achievements – even small steps can resonate if communicated with authenticity. Posts on LinkedIn should be short and visually engaging. Share updates a few times per year or whenever you:

- Make a public commitment to sustainability
- Implement a new measure or initiative
- Reach a milestone or make visible progress
- Publish or update your sustainability report
- Involve your employees or partners in sustainability actions

Below are ready-to-use LinkedIn post templates you can copy, paste, and adapt to your own voice.

B.1 – Announcing Your Sustainability Commitment

Option A:

We are excited to share that we are establishing our sustainability work in line with the VSME Standard. This framework helps us focus on the issues that matter most, from climate mitigation to equal treatment and opportunities for all. By working systematically with these priorities, we can ensure our efforts create real, measurable benefits for our stakeholders and the environment.

Option B:

We are taking steps to reduce our overall impact and build a more sustainable future. Our focus areas include:

- Climate mitigation
- Energy
- Water
- Working conditions
- Equal treatment and opportunities for all
- Human rights
- Corruption and bribery

This is just the start, and we are excited to share our progress along the way.

B.2 – Sharing New Measures or Initiatives

Option A:

This month we implemented our first energy-efficiency measures to reduce greenhouse gas emissions, including Encouraging staff to turn off lights, computers, and other equipment when not in use. and Using LED lighting in all our premises. These actions are part of our long-term sustainability plan and align with the priorities we identified using the VSME approach.

Option B:

We are proud to announce that we have implemented our first set of sustainability measures, including Encouraging low-emission commuting by allowing remote work and promoting walking, cycling, or public transportation., and Fixing leaks and dripping taps promptly, to prevent unnecessary water loss. These changes not only reduce our environmental impact but also strengthen our resilience, lower operating costs, and inspire further improvements across our business.

Alt 1: It may be a small step for the planet – but it is a big leap for our team.

Alt 2: This may be a small contribution to emissions reduction from a global perspective, but it represents a meaningful milestone for us as a growing company.

B.3 – Highlighting Progress and Milestones

Option A:

Step by step, we are advancing our sustainability journey. Our recent initiatives include Introducing internal policies for low-emission business travel, including clear guidance on when travel is necessary, and offering a wellness allowance to promote physical and mental well-being among employees. By combining operational changes with improving working conditions for our workforce, we are building a foundation for long-term positive impact.

Option B:

We believe progress comes through consistent action. This month, we are working with our suppliers to improve transparency and ensure high social and environmental standards throughout our supply chain. This collaboration helps us raise standards across the industries we work in and ensures our commitments are reflected throughout our value chain.

B.4 – Publishing a Sustainability Report

Option A:

Our first Sustainability Report, based on the VSME Standard, is now available. It highlights our priorities and challenges as well as outlines the concrete actions we are taking to become a more responsible and future-focused business. We invite our partners and customers to explore the report and learn more about our journey. (add a link directly to the report)

Option B:

Our Sustainability Report is here! It outlines the actions we are taking to address environmental, social, and governance issues — from reducing emissions and enhancing water efficiency to expanding employee training and strengthening business ethics. We invite you to read it and share your feedback. (add a link directly to the report)

B.5 – Engaging Your Team

Option A:

Sustainability is a team effort! Our employees are leading initiatives to reduce waste and save energy in our operations, demonstrating that positive change starts with small, everyday actions. Together, we are building a better future, one step at a time.

Option B:

Last week, our employees joined forces to implement a new recycling initiative that will reduce waste across our office and warehouse. Their creativity, commitment, and teamwork show that our sustainability goals are achievable when we work together.

Tips for LinkedIn Posts:

- Always include a visual (photo, infographic, or short video) to make the post more engaging.

- Use relevant hashtags to increase reach, e.g., #Sustainability #ESG #VSME #ResponsibleBusiness.
- Tag partners, suppliers, or employees when appropriate to boost interaction.

Section C: Pre-written Statements for Stakeholders

Many companies need to communicate their sustainability work in external stakeholder engagements, such as tender submissions, funding applications, or negotiations with banks and investors. In these contexts, your objective is to show that sustainability is a priority for your business, which is backed by clear policies, measurable targets, and concrete actions.

How do you work with sustainability?

“At Kensulting, sustainability is integrated into our overall business strategy and daily operations. We see it not as a separate project, but as a guiding principle that shapes how we make decisions, manage risks, and identify opportunities.

Our approach is based on the VSME – the Voluntary sustainability reporting standard for non-listed micro, small and medium-sized enterprises, a framework officially endorsed by the EU Commission. It provides a structured approach to sustainability reporting across Environmental, Social, and Governance (ESG) topics, including all disclosures that are relevant for our company size and the industry that we operate in. This helps us focus on priorities that have the greatest impact within our operations.

Our focus areas in line with the VSME are:

- Climate mitigation
- Energy
- Water
- Working conditions
- Equal treatment and opportunities for all
- Human rights
- Corruption and bribery

We have set measurable targets for each of these focus areas, such as Reduce gross Scope 1 and 2 emissions per euro of turnover by 6% by 2030, compared to the baseline year., ‘Zero workplace fatalities and serious injuries annually’ and ‘Ensure all employees and contractors are covered by the Code of Conduct’. Progress is monitored regularly through annual reviews, and we publish the results in our Sustainability Report.

Our sustainability document package (including our Sustainability Policy and Code of Conduct) outlines the policies and commitments that guide our actions. These documents are publicly available on our website to ensure full transparency.”

What are your environmental priorities?

Environmental responsibility is a core element of our sustainability strategy. We have identified the following focus areas:

Climate change – including climate mitigation (calculating and reducing greenhouse gas emissions) and energy (energy efficiency and management).

Water and marine resources –water use and management.

What are your social priorities?

Our social responsibility covers the well-being of people within our company. For our own workforce, we prioritise:

Working conditions – ensuring a safe, healthy, and fair workplace.

Equal treatment and opportunities for all – promoting diversity, equity, and inclusion.

Human rights – upholding fundamental human rights and respecting employees’ rights to privacy.

We set measurable targets for each area and implement concrete measures, such as prohibiting child and forced labour and ensuring voluntary employment terms through policy, procurement, and contracts. and communicating clear anti-harassment and anti-discrimination policies to all staff. Progress is monitored and reported annually in our Sustainability Report.

What are your governance priorities?

Strong governance is essential for credible sustainability work. Our main governance priority is ethical business conduct in the form of corruption and bribery prevention, to ensure fair competition and integrity in all dealings.

We set measurable targets such as achieving and maintain zero confirmed incidents of corruption, bribery or facilitation payments, and implement concrete measures, such as maintaining a Code of Conduct prohibiting corruption, bribery, facilitation payments, and undisclosed conflicts of interest.

Our governance policies are detailed in our Code of Conduct, available on our website. Progress against our governance-related targets is monitored and reported annually in our Sustainability Report.

How do you communicate about your sustainability work?

We believe transparency builds trust. Our sustainability document package, including our Sustainability Policy, Code of Conduct, and Sustainability Report, is publicly available on our website. These documents clearly outline our priorities, targets, and measures we are taking to improve our sustainability performance.

We publish an annual Sustainability Report, following the VSME Standard, summarising our progress and key performance data. This report is publicly accessible and is updated regularly.

In addition to formal reporting, we share updates through (e.g., LinkedIn, newsletters, stakeholder meetings, or write your own option) and provide targeted information in tenders, investor presentations, or customer dialogues. This ensures all stakeholders — from local communities to global partners – have access to reliable and current information about our sustainability performance.

Do you have an environmental management system (EMS) in place?

We do not currently have a certified Environmental Management System such as ISO 14001 or EMAS. However, our environmental management approach is structured in line with the EU’s Voluntary sustainability reporting standard for SMEs (VSME) and reflects the underlying logic of these established systems.

We have clearly documented environmental policies, practices, initiatives, and measurable targets, which are reviewed and updated on an annual basis. Our monitoring routines include systematic data collection (e.g., on energy and water consumption and emissions), internal reviews of performance against targets, and defined responsibilities for follow-up and corrective actions where needed.

This approach is aligned with the core principles of ISO 14001 – such as continual improvement and evaluation, as well as integration of environmental considerations into operational planning – but adapted to the scale and resources of a small to medium-sized enterprise. Our environmental practices and performance tracking are documented in our sustainability policy, guide, and data collection and calculation methodology.

Is your sustainability work aligned with any EU or international frameworks?

Yes, our sustainability efforts are designed to align with and be guided by key international frameworks and standards in the areas of human rights, environmental protection, and responsible business conduct. These include:

- Voluntary sustainability reporting standard for non-listed micro, small and medium-sized enterprises (VSME) – a European standard officially endorsed by the EU Commission that provides a structured approach to sustainability reporting across Environmental, Social, and Governance (ESG) topics without the complexity of frameworks intended for large corporations.
- The United Nations Universal Declaration of Human Rights – a foundational document that outlines fundamental human rights and freedoms to be universally protected.
- The United Nations Sustainable Development Goals (SDGs) – a set of 17 global goals adopted to address social, environmental, and economic challenges, aiming to achieve a more sustainable and equitable world by 2030.
- The UN Guiding Principles on Business and Human Rights – a global framework that defines the responsibility of businesses to respect human rights and prevent or address adverse impacts connected to their operations.
- The UN Global Compact – 10 universal principles in the areas of human rights, labour, environment, and anti-corruption
- The Children’s Rights and Business Principles – a set of guidelines developed by UNICEF, the UN Global Compact, and Save the Children to help businesses respect and support children’s rights throughout their activities and supply chains.
- The Core Conventions of the International Labour Organization (ILO) – eight fundamental conventions that set international labour standards to promote decent work and protect worker’s rights.
- The Greenhouse Gas Protocol (GHG Protocol) – the internationally recognized standard for measuring and reporting greenhouse gas emissions, providing a comprehensive framework to ensure consistency, transparency, and comparability in emissions accounting.

These frameworks inform our sustainability processes and documentation, including our Code of Conduct and Sustainability Policy. While our reporting is adapted to the realities of an SME, it is built on internationally recognized principles and reflects our broader responsibility to contribute to a more sustainable and equitable economy.

Closing Note

This guide is a practical starting point for structuring your sustainability communication. By using the VSME framework, you can ensure your messaging is focused, relevant, and achievable. Start with clear, authentic statements supported by simple reporting and regular updates. As your sustainability work develops, you can add more detail and data to strengthen your message — but transparency and consistency will always be more valuable than overly complex claims that don't reflect your actual work.