

Författare David J. Cord 2024 sustainability report

25 April 2025

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Introduction

Författare David J. Cord's (FDJC) sustainability efforts include the services the company provides as well as how the company operates. The core activities concern climate change and biodiversity, both of which are supported by circular economy and business conduct.

The main services Författare David J. Cord FDJC provides is advice and communications regarding sustainability. In essence, promoting corporate and organisational sustainability is a core offering.

Climate change

Relevant UN Sustainable Development Goals



Become climate neutral

FDJC intends to be climate neutral by 2027. This is in accordance with the Paris Agreement which seeks to limit global warming to 1.5 C.

Target

- Have zero Scope 1 and Scope 2 greenhouse gas emissions by 2027.
- Use 100% renewable energy in own operations by 2027.

Outcome 2024

- 0 tons Scope 1 CO2 emissions.
- 1 ton Scope 2 CO2 emissions.
- 60% of electricity consumed came from renewable sources.

Biodiversity

Relevant UN Sustainable Development Goals



FDJC has five protected areas within a kilometre of its office. The firm's goal is to help protect those areas and, when appropriate, help rehabilitate them.

Target

- Follow all recommendations from local conservation groups to avoid disturbing the areas.

Outcome 2024

- FDJC followed all recommendations from local conservation groups to avoid disturbing the areas.

Circular economy

Relevant UN Sustainable Development Goals



FDJC produces much less waste than an average sole proprietorship and very little goes to landfill. However, the recycling rate (36%) is worse than average in Finland (41.6%¹) and must be improved.

Target

- 75% of waste generated to be recycled by 2027.

¹ European Environment Agency Finland report 2022.

Outcome 2024

- 63% of waste generated went to incineration and energy recovery.
- 36% of waste generated was recycled.
- Less than 1% of waste generated was landfilled.

Business conduct

Relevant UN Sustainable Development Goals



Target

- FDJC's goal is to follow all laws and best practices on business conduct in places in which it operates.

Outcome 2024

- FDJC had no fines, litigations or reputational damages.

B1 – Basis for preparation

This is the Författare David J Cord's (FDJC) first sustainability report to use the Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME Standard). The report describes the company's ambitions, strategy, governance, risks and opportunities from a sustainability perspective.

Reporting option selected

Författare David J. Cord uses Option A: Basic Module of the EFRAG Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME Standard).

Preparation basis

The sustainability report has been prepared on an individual basis. FDJC has no subsidiaries.

Basic information

Författare David J Cord
Mörtnäsvägen 11 C 37
00210 Helsingfors
Finland
info@davidjcord.com

The undertaking is a sole proprietorship (termed "private trader" in Finland), registered on 07/09/2016 with a business identification code of 2777291-6.

The NACE sector classification code is 90030 – Artistic creation (R90.0.3). The undertaking provides advice, writing, editing and translating services to organisations for their own use, as well as providing books and other writings to the public on its own initiative.

FDJC is considered a micro enterprise as it does not exceed €450,000 in balance sheet total or €900,000 in total turnover. It has one employee (entrepreneur for tax purposes).

The country of primary operations and the location of significant assets is Finland.

Sites	Address	Postal Code	City	Country	Coordinates (geolocation)
Registered office	Mörtnäsvägen 11 C 37	00210	Helsingfors	Finland	60.15081, 24.87867

B2 – Practices, policies and future initiatives for transitioning towards a more sustainable economy.

	Do you have existing sustainability practices/ policies/ future initiatives that address any of the following sustainability issues? [YES/NO]	Are they publicly available? [YES/NO]	Do the policies have any targets? [YES/NO]
Climate Change	YES	NO	YES
Pollution	NO	NO	NO
Water and Marine Resources	NO	NO	NO
Biodiversity and Ecosystems	YES	NO	YES
Circular Economy	YES	NO	YES
Own Workforce	NO	NO	NO
Workers in the Value Chain	NO	NO	NO
Affected Communities	NO	NO	NO
Consumers and end-users	NO	NO	NO
Business conduct	YES	NO	YES

Practices

Transportation

To reduce greenhouse gas emissions and pollution, FDJC normally conducts meetings virtually instead of in person. When in-person meetings are held, public transportation is used whenever possible.

Electricity

To minimise the use of electricity, FDJC uses district heating and turns off all equipment and lighting when not in use.

Material use

FDJC primarily promotes e-books to reduce the printing of paper books. The undertaking has no control over using recycled paper versus paper from virgin sources in its books, as this decision is made by the publishers. Publishers change paper types regularly, depending upon price and supply.

Clients determine how the material produced for them is distributed, but the majority is digital.

Policies and Targets

Climate Change

FDJC intends to have net zero carbon emissions by 2027. The key actions include:

- Update the electricity contract with Helen to their Renewable Energy contract, with electricity certified with a guarantee of solar, water and wind-produced origin.
- In Helsinki, the light rail system is already emission-free.² About 89%³ of the bus route kilometres in Helsinki will be electric. When travelling for work, FDJC will use the HSL journey planner to find an emission-free route when possible.

The main risk is that FDJC depends upon public utilities offering these services. FDJC has few options if public services cut back on their more sustainable offerings.

Biodiversity and Ecosystems

There are five protected birdnesting areas within a kilometre of FDJC's office.⁴ The undertaking follows all recommendations from local conservation groups to avoid disturbing nesting birds or the local environment.

FDJC also provides pro bono services for selected wildlife conservation NGOs to help them achieve their goals.

The main risk is that FDJC has ultimately no control over these areas, as they are controlled by the City of Helsinki. There is a real risk that the City of Helsinki would like to seize these areas to build housing.

Circular Economy

FDJC follows all relevant practices recommended by circular economy experts, such as the Ellen MacArthur Foundation and Sitra.⁵ In practice, this includes purchasing recycled materials and recycling all office waste where such options exist.

The risks are that FDJC does not make the effort to properly sort and recycle. There is also a risk that providers will cease to provide these services or will not perform as promised: at times properly sorted materials are sent for incineration or landfill disposal instead of recycled.

Business Conduct

All laws and best practices on business conduct are followed in locations where FDJC operates.

There is a risk that FDJC will break laws.

² <https://www.hsl.fi/en/campaigns/light-rail/light-rail-and-the-environment>

³ <https://www.hsl.fi/en/hsl/news/news/2025/03/significant-increase-in-the-number-of-electric-buses-in-august-2026>

⁴ <https://laji.fi/en/map>

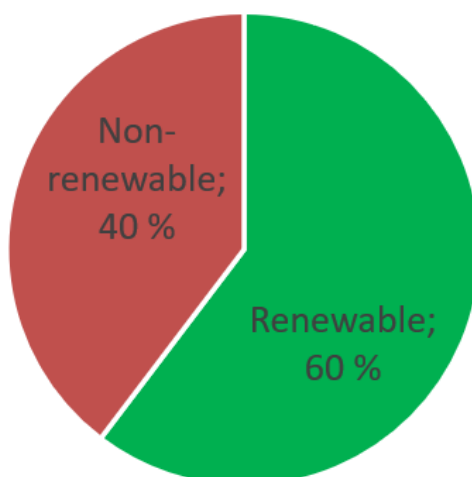
⁵ <https://www.sitra.fi/app/uploads/2021/03/the-winning-recipe-for-a-circular-economy.pdf>

B3 – Energy and greenhouse gas emissions

Energy consumption

	Renewable Energy Consumption (MWh)	Non-renewable Energy Consumption (MWh)	Total 2024 Energy Consumption (MWh)
Electricity (as reflected in utility billings)	.575	.337	.912
Fuels	0	.041	.041
Total	.575	.378	.953

Energy consumption



Greenhouse gas emissions

	2024 GHG emissions (tCO ₂ e)
Scope 1	0
Scope 2	1
Total	1

The evaluation of GHG emissions was performed by the calculation method: multiplying the activity data by the emission factor that integrates the global warming potential. The main sources of data were provided by the energy company Helen and the transportation company HSL.

B4 – Pollution of air, water and soil

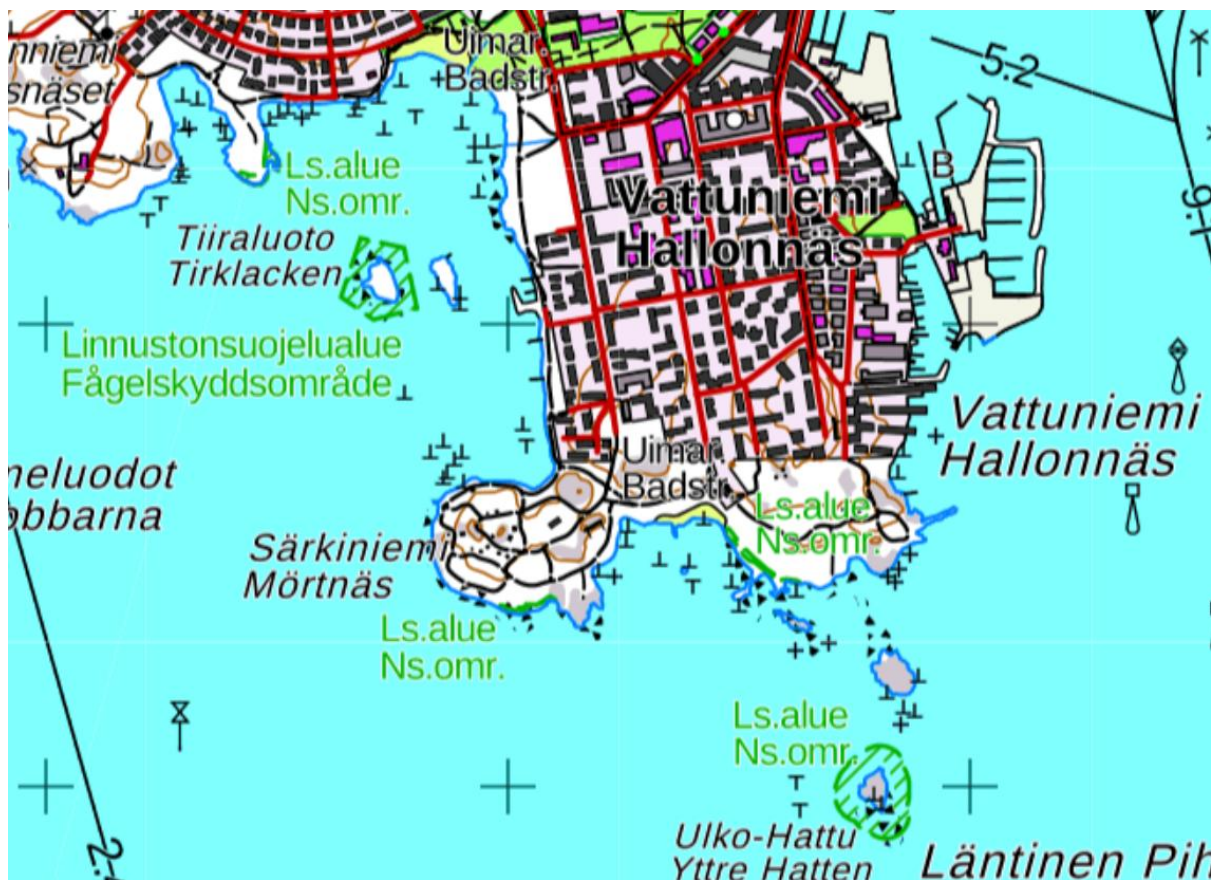
FDJC is not required to monitor or report pollutants. It does not operate any industrial installation or intensive livestock farm covered by the Industrial and Livestock Rearing Emissions Directive (IED 2.0), amending the Industrial Emissions Directive (IED). It also performs none of the activities listed by the Alliance for Clean Air in their Guide for Business on air pollutants emissions. As FDJC provides services, it is not included in the scope of this disclosure.

However, the table below, adapted from the EMAS User Guide, provides examples of the undertaking's activities which may have pollution-related impacts.

Activity	Environmental aspect	Environmental impact
Transport	<ul style="list-style-type: none">- consumed machine oils, fuel consumption- vehicle emissions- tyre abrasion (fine dust)	<ul style="list-style-type: none">- soil, water, air pollution- greenhouse effect, noise
Office services	<ul style="list-style-type: none">- consumption of materials, (e.g. paper, toner)- electricity consumption (leads to indirect CO2 emissions)	<ul style="list-style-type: none">- generation of mixed municipal waste- greenhouse effect

B5 – Biodiversity

There are five protected areas within a kilometre of the FDJC's office.⁶



Location	Area (hectares)	Biodiversity sensitive Area	Specification (located in/near biodiversity sensitive areas)
Yttre Hatten	.36	Migratory bird nesting	Located near biodiversity sensitive area
Drumsö utomhuspark	.1	Migratory bird nesting	Located near biodiversity sensitive area
Eldsten	.1	Migratory bird nesting	Located near biodiversity sensitive area
Tirklacken	.36	Migratory bird nesting	Located near biodiversity sensitive area
Takaniemi	.1	Migratory bird nesting	Located near biodiversity sensitive area

⁶ <https://laji.fi/en/map>

Land use

Land-use type	Area (m2)		
	2023	2024	% change
Total sealed area	24	24	0
Total nature-oriented area on-site	1	1	0
Total nature-oriented area off-site	0	0	0
Total use of land	25	25	0

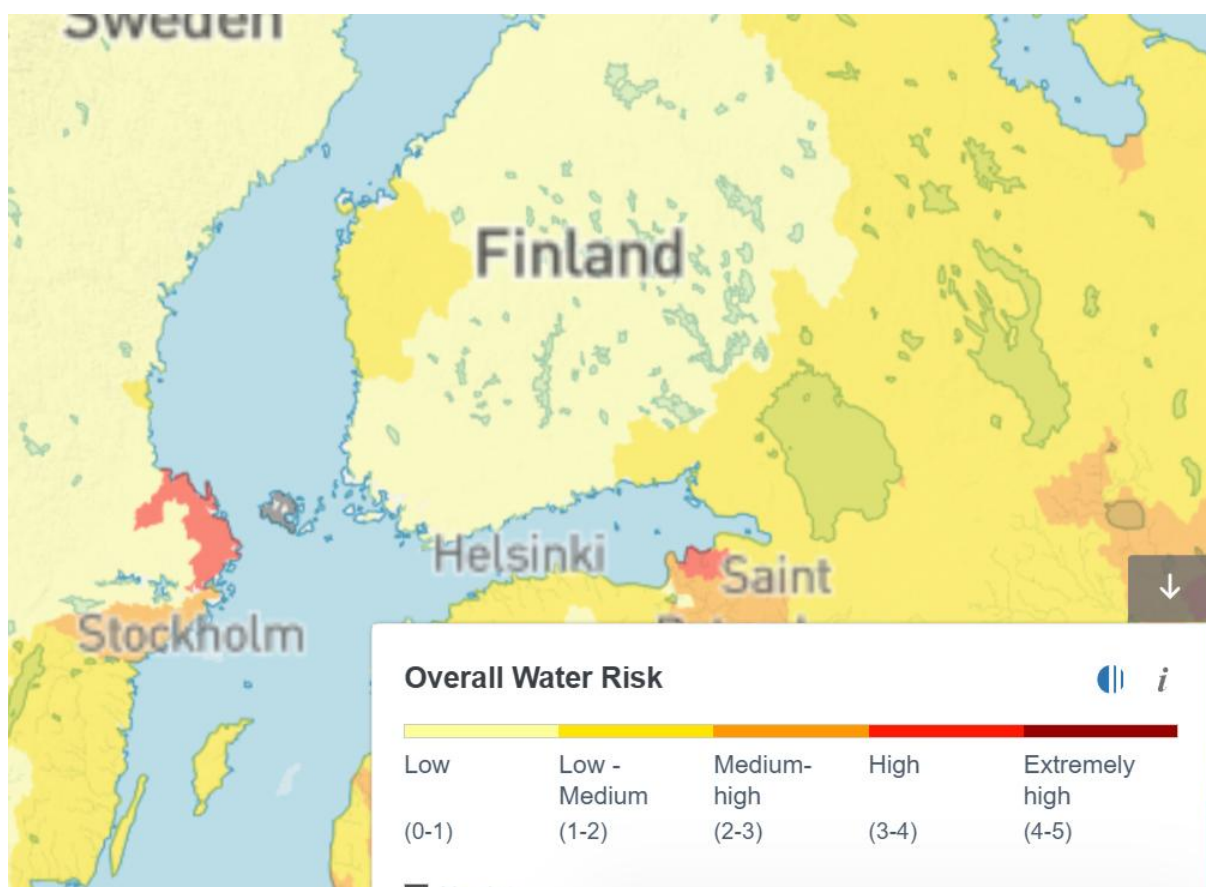
The sealed area are FDJC's offices. The nature-oriented area is a small plot of vegetation planted for native bees.

B6 – Water

	Water withdrawal (m3)
All sites	50.7 ⁷
Sites in areas with water stress	0

All water withdrawn by FDJC is from the public water network and all discharge is into the public water treatment system, so water consumption is close to zero and is omitted from the report.

According to the World Resources Institute's Water Risk Atlas, FDJC's offices are in an area of low overall water risk.⁸



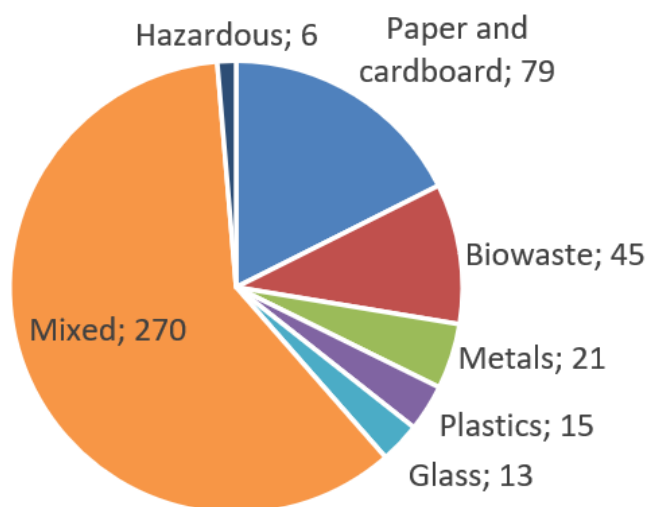
⁷ The undertaking has no water utility bill, as that is included in the rent, so used the average 139 litres of water per day for a resident of Helsinki. <https://www.hsy.fi/en/water-and-sewers/tips-for-water-use/>

⁸ <https://www.wri.org/applications/aqueduct/water-risk-atlas/>

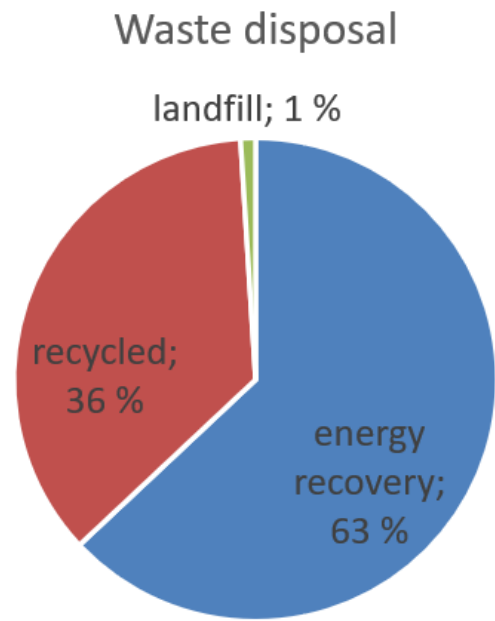
B7 – Resource use, circular economy and waste management

	Waste generated (kilos) ⁹			
	Total waste generated	Waste diverted to recycle or reuse	Waste diverted to energy recovery	Waste directed to disposal
Non-hazardous waste	443	156	284	2
Paper and cardboard	79	71	8	0
Biowaste	45	40	5	0
Metals	21	21	0	0
Plastics	15	9	6	0
Glass	13	13	0	0
Mixed	270	2	265	2
Hazardous waste	6	6	0	0
Batteries, light bulbs, electronics	6	6	0	0

Waste generated



⁹ The numbers may not precisely equal due to rounding. The undertaking does not systematically measure waste. The reported numbers come from Statistics Finland and modified by the undertaking's circumstances. https://stat.fi/til/jate/2020/13/jate_2020_13_2021-12-09_tie_001_en.html#



B8 – Workforce – General characteristics

Type of contract	Number of employees (headcount or full-time equivalent)
Temporary contract	
Permanent contract	1
Total employees	1

Gender	Number of employees (headcount or full-time equivalent)
Male	1
Female	
Other	
Not reported	
Total employees	1

Country (of Employment contract)	Number of employees (headcount or full-time equivalent)
Finland	1
Total employees	1

The turnover rate is 0.

B9 – Workforce – Health and safety

There were no work-related accidents in 2024.

The rate of recordable work-related accidents of employees is 0.

B10 – Workforce – Remuneration, collective bargaining and training

As the FDJC's one employee is also the owner, it has no minimum wage, collective bargaining agreement or pay categories.

As FDJC only has one employee, it has no percentage pay gap between female and male employees.

B11 – Convictions and fines for corruption and bribery

FDJC has no convictions or fines for corruption or bribery.