



# Module 9

## Sustaining Success: Balancing Profit with Purpose

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# Welcome to Module 9

## Sustaining Success: Balancing Profit with Purpose

Sustaining a purpose-led enterprise means growing **without compromising** values.

This module operationalises the balance using Triple Bottom Line (TBL) scorecards, mission-drift early warnings, governance guardrails, ethical pricing, impact accounting/reporting, risk scenarios, and a one-year sustainability roadmap—so financial success **reinforces** purpose.



# Module 9 Overview

This module equips purpose-led entrepreneurs to sustain growth without compromising values.

Learners will turn mission into measurable performance using Triple Bottom Line (TBL) scorecards, balanced KPIs, and ethical governance.

They will practise spotting mission drift early, designing guardrails, running profit-purpose scenarios, and building a one-year sustainability roadmap that keeps finances strong and impact credible.

01

## Balancing Purpose and Profit

Learn core principles and practical guardrails so profit and purpose reinforce each other rather than compete.

02

## From Metrics to Management: TBL & Dashboards

Build a Triple Bottom Line scorecard and balanced KPI dashboard (leading + lagging indicators) with owners, baselines, and cadences.

03

## Sustaining Success in Practice

Apply scenario planning, ethical pricing, and investor-aligned governance to create a 1-year roadmap that protects mission and financial viability.

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# Module 9 Interactive Learning Elements



# Learning Outcomes

By the end of this module, learners will be able to:

- **Business skills:** Evaluate and evolve models for financial + mission sustainability; design scalable guardrails; make evidence-led trade-offs.
- **Green skills:** Integrate environmental & social KPIs into growth; apply long-term value principles.
- **Digital skills:** Use dashboards and scenario tools to monitor viability and risks; communicate outcomes credibly.



# Competences Developed

01

## Business Skills

Translate purpose into operating constraints (guardrails) and decision routines.  
Design and run a performance system (KPIs → reviews → actions).

02

## Green Skills

Define outcome metrics (not just outputs) with baselines and targets.  
Evaluate growth with a Triple Bottom Line lens (People, Planet, Profit).

03

## Digital Skills

Instrument a dashboard that blends impact + finance; set data ownership.  
Compile a one-page impact report with sources and update cadence.



# Section 01

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**Aim:** Set the mindset and core principles; frame the TBL lens and the paradox (profit enables mission; mission earns trust & resilience).

A Sustainable  
Future – Viability  
and Profitability

# Balancing Purpose and Profit

Profit powers survival and reinvestment; purpose earns trust, talent, and staying power.

- The goal is not to choose one, but to design a **system** where profit and purpose **reinforce** each other.
- **This section gives you practical tools:** TBL scorecards, KPI dashboards, early-warning signals for mission drift, governance guardrails, ethical pricing, and a 1-year roadmap.



# The Triple Bottom Line (TBL) Scorecard

Manage → People → Planet → Profit in One View

A **TBL scorecard** keeps value creation visible across **financial, social, and environmental** dimensions. Use it for monthly reviews and board packs.

## Definitions:

- **People:** value for employees, customers, and community (fair pay, inclusion, safety, accessibility).
- **Planet:** environmental effect of making/delivering/servicing (energy, emissions, waste, circularity).
- **Profit:** financial viability (margins, runway, payback, cash).



# The Triple Bottom Line (TBL) Scorecard

Manage → People → Planet → Profit in One View

A TBL scorecard keeps value creation visible across **financial, social, and environmental** dimensions. Use it for monthly reviews and board packs.

Example (fill with your numbers):

- **Profit:** Gross margin %, Cash runway (months), CAC payback (months)
- **People:** % living-wage jobs, Employee eNPS, Customer NPS, Accessibility score (WCAG)
- **Planet:** kg CO<sub>2</sub>e per order, % repairs/refills vs. new, % verified suppliers

**How to use:** Pick **3–5 metrics per pillar** / Set a **baseline and quarterly target** / Add **one corrective action** if a metric is red.

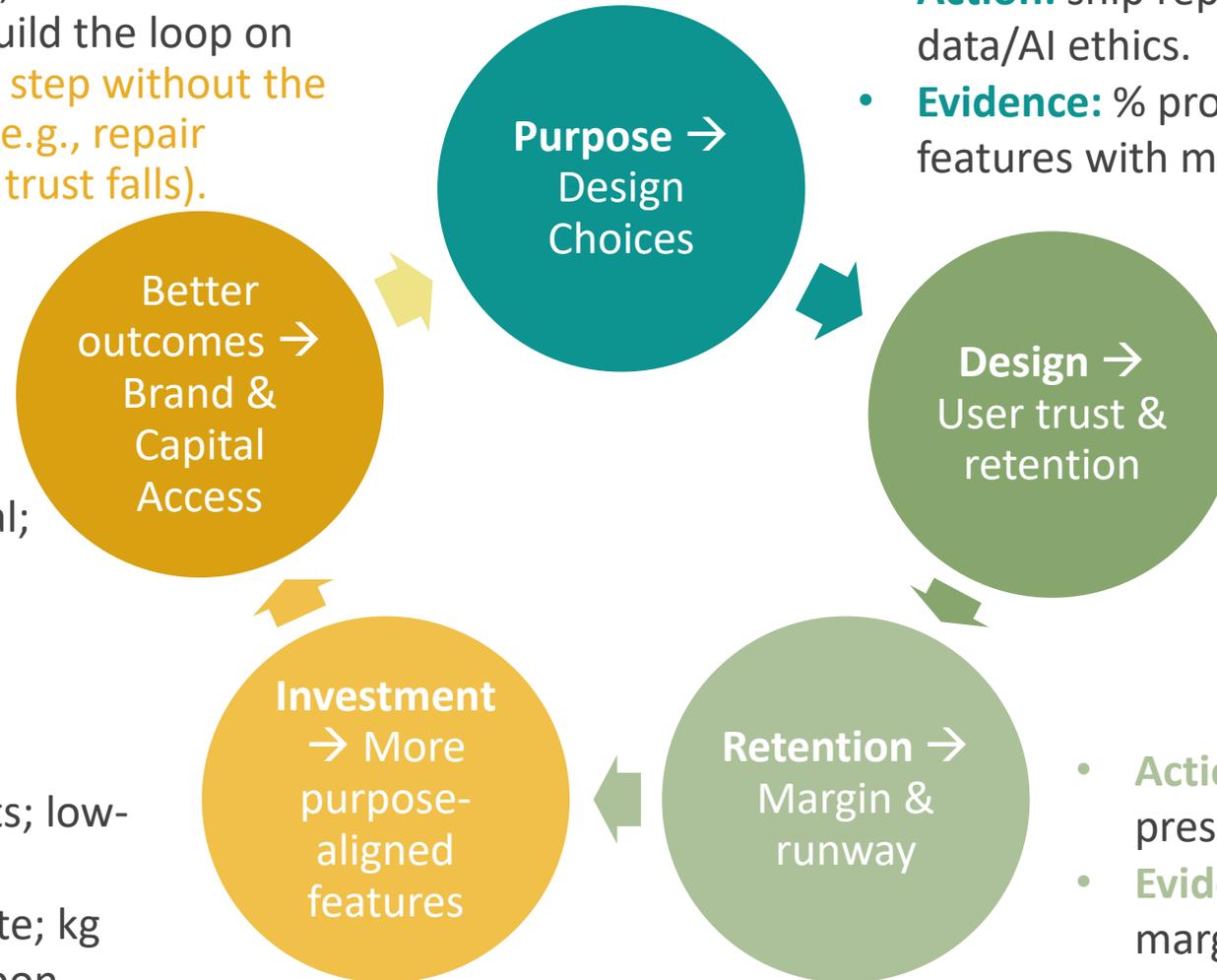
**Pitfalls:** Vanity metrics, no owner, no cadence.



# The Profit–Purpose Flywheel

Profit funds the mission; mission earns the trust that fuels profit. Build the loop on purpose. **Doing any one step without the others breaks the loop (e.g., repair promise without SLA → trust falls).**

- **Action:** quarterly TBL report; impact-linked covenants.
- **Evidence:** cost of capital; conversion in grant/impact VC.
- **Action:** extend repair network; supplier audits; low-carbon channels.
- **Evidence:** audit pass rate; kg CO<sub>2</sub>e/order; % low-carbon deliveries.



- **Action:** ship repair/refill features; publish data/AI ethics.
- **Evidence:** % products repaired/refilled; % features with model cards.

- **Action:** transparency notes; service SLAs; accessible UX.
- **Evidence:** NPS/eNPS; churn; accessibility pass rate.

- **Action:** lower acquisition pressure; invest in quality.
- **Evidence:** CAC payback; gross margin; months of runway.



# Guardrails: Convert Values into Enforceable Rules

**Why guardrails:** Growth creates pressure to cut corners.

Guardrails are **pre-agreed limits that let** teams move fast **without** violating the mission.

## Mission-lock

Changing purpose or ethics policy requires **founder + independent** approval.

## Impact KPI covenant

Report quarterly on **3 outcome KPIs**; missed reporting triggers board review (not automatic default)

## Use-of-proceeds rule

≥ **X%** budget to repair/refill/circularity or safety/compliance

## Partner code

Work only with suppliers meeting **labour & environment** standards; annual audit with remediation steps

## AI/Data policy

No dark patterns; document models; disclose incidents ≤ 72h; opt-out available



# The Balanced KPI Dashboard

## Targets That Steer Daily Decisions

Dashboards turn strategy into **operating guardrails**. Balance **leading indicators** (actions you control) with **lagging indicators** (outcomes).

### Template (examples):

- **Leading:** % orders via low-carbon channel; # repairs completed; % support SLAs met; # supplier audits this month
- **Lagging:** Gross margin %, Churn %, kg CO<sub>2</sub>e/order, % living-wage roles, % accessible flows passed

### Cadence & ownership:

- **Weekly:** team stand-up (leading KPIs)
- **Monthly:** management (lagging results + actions)
- **Quarterly:** board/investors (TBL + trajectory)

**Tip:** One screen, **8–12 KPIs max**. Name data owners.



# Mission Drift: Early-Warning Signals

## Spot Value Erosion Before It Becomes Strategy

Mission drift often shows up in **patterns** before a headline failure.

→ Watch these signals:

### Signals (examples):

- Sales incentives push replacement over repair/refill.
- Pricing or eligibility excludes the users you claim to serve.
- Impact metrics vanish from monthly meetings or investor updates.
- Supplier shortcuts appear without ethics review.

privacy, safety, or accessibility.

### Response playbook:

- Trigger a **values review** (30 minutes): name the tension, quantify the trade-off.
- Apply the **Guardrail Test** (next slide).
- Log a **corrective action** with owner and date.



# Governance Guardrails for Ethical Growth

## Simple Rules that Prevent Expensive Compromises

Guardrails turn values into **decision constraints**, so teams move fast **safely**.

### Examples:

- **Mission-lock:** Purpose statement changes require founder + independent director approval.
  - **Impact KPI covenant:** Report quarterly on **3 outcome KPIs**; missed reporting triggers board discussion.
  - **Use-of-proceeds rule:**  $\geq X\%$  of budget to repair/refill/circularity or compliance/safety.
  - **Partner code:** Only work with suppliers meeting **labour & environment** standards; audit annually.
  - **AI/data policy:** No dark patterns; model cards for high-impact features; incident disclosure  $\leq 72\text{h}$ .
- **Practice:** Pick **two** guardrails to formalise this quarter.



# Pricing for Impact *and* Viability

## Design Prices That Reflect Value And Ethics

Ethical pricing balances **access**, **incentives**, and **cost truth**.

### Toolkit (sentences):

- **Tiered pricing:** Standard + Access tier (income-based, student, community).
- **Value-aligned add-ons:** Repair plan or refill subscription for longevity.
- **True-cost transparency:** Show cost components and what funding supports (e.g., repair fund, audits).
- **Subsidy model:** Use grants/prizes to

underwrite access or first-time repair.

### Example:

- Base €19/month SaaS; **Access €9** for NGOs/students; **Repair add-on €3**; publish annual **pricing impact note**.

→ **Pitfalls:** Underpricing core offer; hiding fees; forcing upgrades.



# Section 02

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## From Metrics to Management

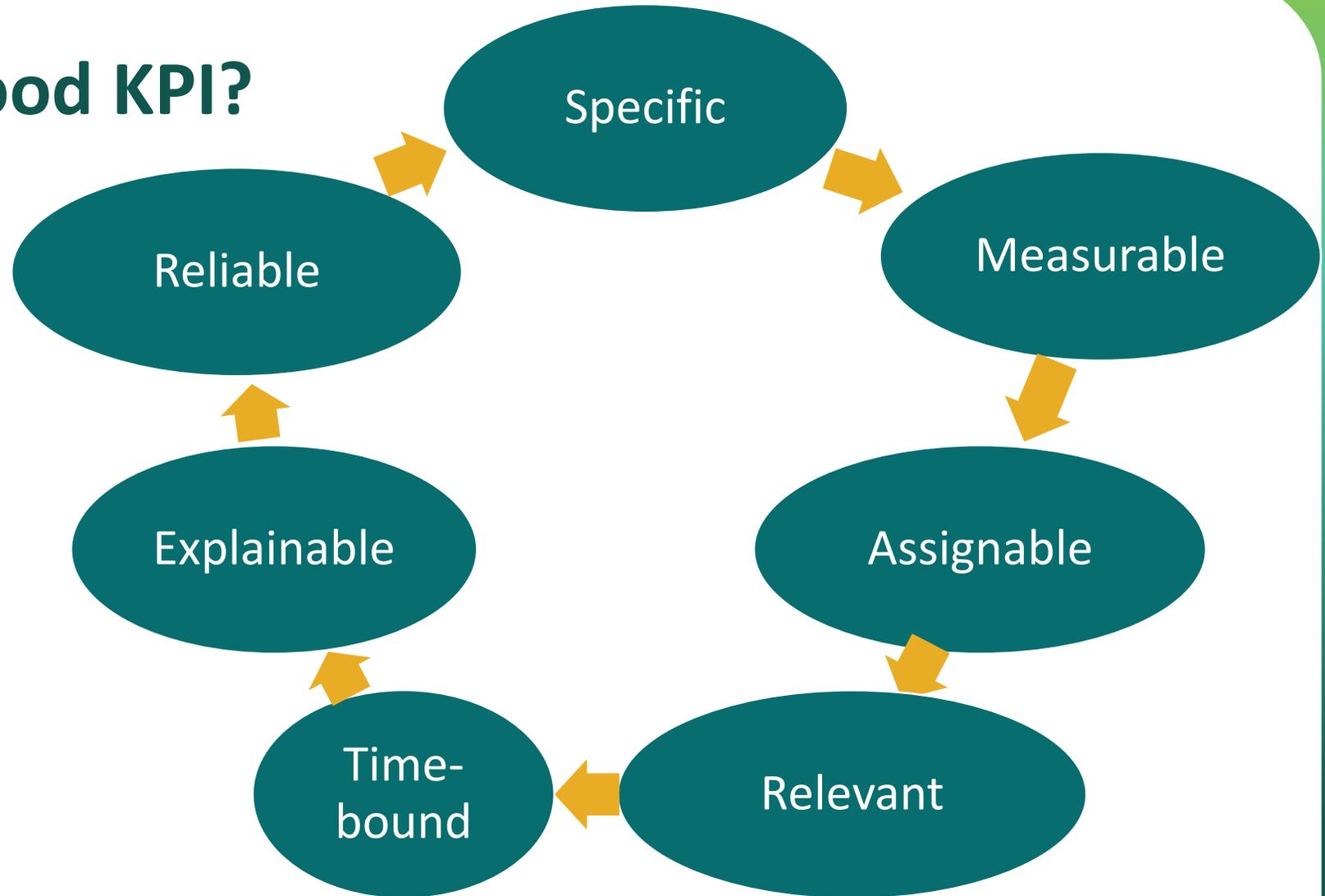
Turn values into  
visible, reviewable  
performance



# What Makes a Good KPI?

A KPI is useful only if it **guides a decision**. Use the **S.M.A.R.T.E.R.** test.

**Typical Pitfalls:** vanity metrics, multiple owners, changing definitions.





# Activity: Build Your TBL Scorecard

People → Planet → Profit

## Starter Library

- **People:** % living-wage roles; Customer NPS; Accessibility pass rate (WCAG); eNPS
- **Planet:** kg CO<sub>2</sub>e/order; % repairs/refills vs. new; % suppliers audited & passing
- **Profit:** Gross margin %; CAC payback (months); Cash runway (months)
- **Steps:** 1) Select metrics 2) Set baseline 3) Set quarterly target 4) Assign owner 5) Choose cadence.

*Pick 3–5 metrics per pillar. Start with what you can measure now, then improve methods later.*





## Activity: Build Your TBL Scorecard

People → Planet → Profit (continued)

### Card fields (one line each):

- **Name + Pillar:** (e.g., “kg CO<sub>2</sub>e/order — Planet”)
- **Definition & Formula:** What exactly we count; equation shown.
- **Data Source & Tool:** Where numbers come from.
- **Owner & Cadence:** Person + weekly/monthly/quarterly.
- **Baseline & Target:** Current value; next-quarter goal.
- **Decision Trigger:** What happens if red (e.g., escalate; launch repair promo).



*Each KPI gets a one-card spec so nobody argues later.*



# Choosing Leading vs. Lagging Indicators

Pair every outcome with a controllable input.

## Examples (pairs):

→ **Outcome (lagging):** kg CO<sub>2</sub>e/order →  
**Input (leading):** % low-carbon deliveries

→ **Outcome:** % repairs vs. new → **Input:** #  
repair bookings / week

→ **Outcome:** Gross margin % → **Input:** %  
orders with repair plan / refill; defect

rate

→ **Outcome:** NPS → **Input:** % tickets  
resolved within 24h; # accessibility  
defects fixed

- **Rule:** No lagging KPI without at least **one leading driver.**



# Baselines: Start Where You Are

A baseline is the **current value** measured with the method you will keep.

## How to set quickly:

1. Define the KPI and **freeze the method**.
2. Pull the last **30–90 days** of data with that method.
3. Document anomalies (seasonality, campaign).
4. Record **Baseline = mean/median** (state which), **Date, Source**.

**Tip:** Imperfect but **consistent** beats perfect but ever-changing.



# What Is a Target?

A target is a number you will hit by a set date.

It turns good intentions into something your team can aim for and verify. With a target, everyone knows what “success” looks like and when you’ve reached it.

**Turns values into  
manageable  
goals**

**Aligns team  
effort and budget**

**Lets investors see  
progress**



# What Is a Target? (cont.)

## Good Targets Have 5 Parts.

Strong targets share the same simple structure so they're easy to read and act on. If any part is missing, your team will debate the meaning instead of doing the work.

KPI	Baseline	Date	Lever	Owner
The Indicator you are moving	Today's value	Deadline	The Lever you control	Who is accountable



# Setting Targets

## The target sentence

Writing targets as one sentence removes ambiguity. If you can't fill all blanks, you're not ready to commit—or you need to clarify the lever or owner.

“By [date], move [KPI] from [baseline] to [target] by [lever]. Owner: [name].”

- Read it aloud → if vague, fix it
- Keep one sentence per target



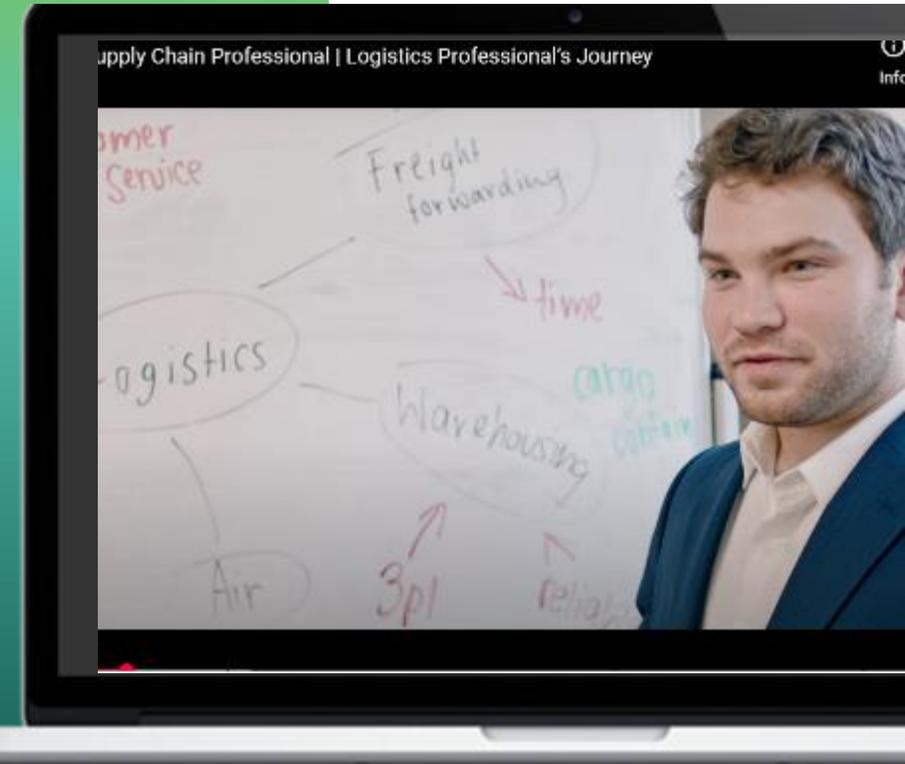
# Example and Video

Accessibility is measurable and actionable. Tie your target to a specific fix list so engineering knows exactly what changes.

- **KPI:** kg CO<sub>2</sub>e per order
- **Baseline** → **Target:** 2.4 → 2.0
- **Lever:** 40% deliveries by bike/EV
- **Date:** 30 June
- **Owner:** Logistics Lead

By **30 June**, move **kg CO<sub>2</sub>e/order** from **2.4→2.0** by switching **40%** of local routes to bike/EV. **Owner:** Logistics Lead.

[Click To Watch](#)

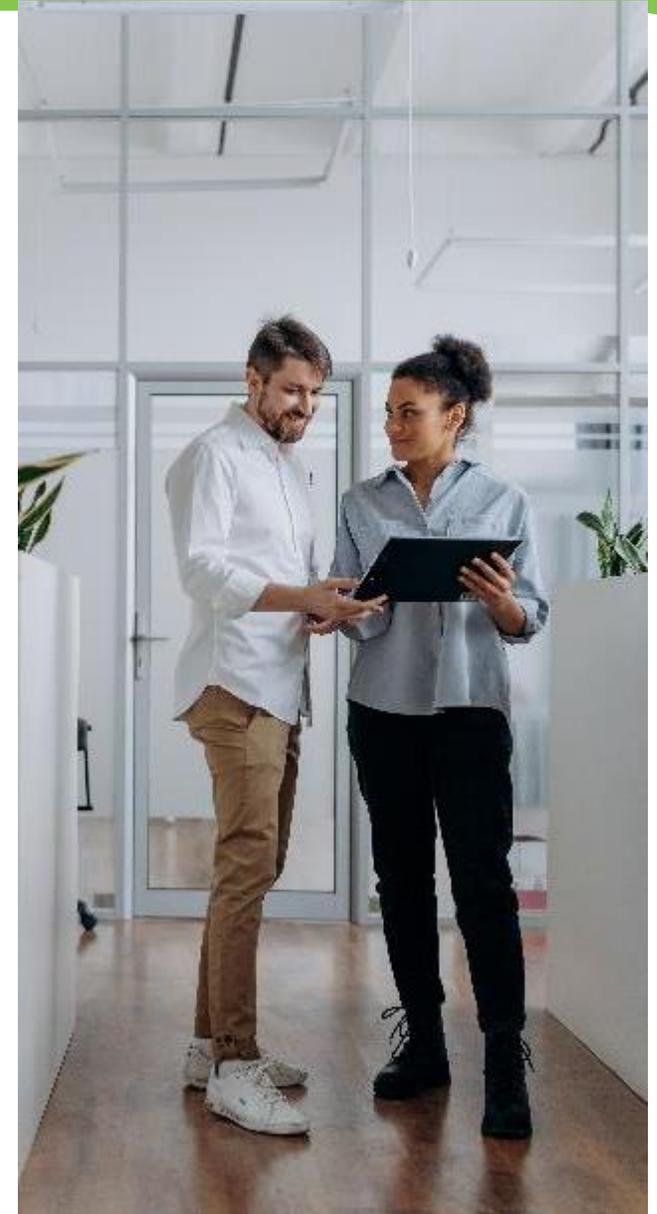


# Setting Targets

## Common Mistakes

Most target failures start at definition time. Avoid these traps, and you'll save months of confusion and rework.

- **Vague** targets → add number + date + owner
- **No lever** → name the action moving the KPI
- **Breaking values** to hit numbers → check guardrails



# Cadence

## When We Act

Cadence is your repeatable schedule for looking at KPIs and making decisions. It creates momentum and prevents “later.”

- Regular reviews → **steady progress**
- Clear rhythm → **less chaos**
- Ownership → **real accountability**



# Cadence: When We Act

Weekly Team (30–45 min)	Monthly Management (60–90 min)	Quarterly Board (90 min)
<p>Weekly time is for inputs you can change immediately. Keep it short, decide actions, and move on.</p>	<p>Monthly is for outcomes and strategy. Compare plan vs. actual and redirect resources where needed.</p>	<p>Quarterly meetings align leadership on trends, risks, and guardrails. Decisions here reset the next quarter of work.</p>
<ul style="list-style-type: none"> <li>• <b>Focus: Leading indicators</b> (you control this week)</li> <li>• Review <b>red KPIs</b>; assign <b>1–3 actions</b></li> <li>• Set owners &amp; due dates → one <b>action list</b></li> </ul>	<ul style="list-style-type: none"> <li>• <b>Focus: Lagging indicators + full TBL scorecard</b></li> <li>• Compare <b>baseline → actual → target</b></li> <li>• Approve course corrections / budget shifts</li> </ul>	<ul style="list-style-type: none"> <li>• Review <b>trends &amp; exceptions</b></li> <li>• Confirm <b>roadmap shifts</b></li> <li>• Re-check <b>mission guardrails</b></li> </ul>



# Cadence

## 3 Cadence Rules

These rules keep reviews actionable and avoid dashboard overload.

1. One screen, **8–12 KPIs** max
2. Every KPI has an **owner**
3. Every red KPI ends with **one written action**



# Data Ownership

Numbers are only useful if someone is responsible. Assign an owner to each KPI and document how it's calculated.

- One **owner** per KPI
- One **method** documented
- Changes are **versioned & announced**



# Data Quality

## F-A-S-T

Use this FAST test to keep your metrics credible over time.

- **Faithful:** same method → same result
- **Auditable:** source kept (logs/screens)
- **Secure:** privacy & access rules
- **Timely:** updated as scheduled



# TBL Scorecard Worksheet

One page that shows People → Planet → Profit

Your scorecard is the **control room** of the company. Keep it short, owned, and current. Each metric needs a baseline, a target, and a named person who updates it.

- **Rows:** People | Planet | Profit (3–5 metrics each).
- **Columns:** Metric | Baseline | Target (Q) | Owner | Cadence | Status (R/A/G).
- **Example row:** Planet → kg CO<sub>2</sub>e/order | 2.4 | **2.0** | Logistics | Monthly | Amber.
- **Rule:** If **Red**, write **one next action** in the notes—no red without an action.



# R/A/G Rules & Owners

Clear thresholds and ownership make good dashboards.

Red-Amber-Green status only works if everyone knows **what the colours mean** and **who must act**. Set thresholds once and keep them stable until the quarter ends.

- **Set thresholds:** e.g., **Green**  $\leq$  target; **Amber** within 10%; **Red** worse than 10%.
- **One owner per KPI:** Announces status; proposes action when **Amber/Red**.
- **Escalation:** Two **Red** updates in a row  $\rightarrow$  manager review; three  $\rightarrow$  board discussion.
- **Versioning:** Any method change gets a date + short note on the scorecard.



# Metrics Retro

An honest look back to improve how you measure and act.

A monthly metrics retro prevents metric creep and busywork. The goal is to **fix the system**, not blame people. Keep it tight and document next steps.

- **Step 1:** What worked? (metrics that drove decisions)
- **Step 2:** What didn't? (confusing, lagging only, no owner)
- **Step 3:** Decide one change: drop, replace, or add a KPI; update a trigger; reassign an owner.

**Output:** 1-page note: change, rationale, effective date.



# Part C: Impact Accounting & Reporting

Why Impact Accounting (CSRD-lite for Startups)

Impact accounting turns mission claims into **numbers with sources**. You don't need a corporate team—just a lightweight system that links your activities to measurable changes for people and planet, and that you can repeat every quarter.



# Why Impact Accounting (CSRD-lite for Startups)

Make outcomes verifiable without big-company bureaucracy.

Impact accounting turns mission claims into **numbers with sources**. You don't need a corporate team—just a lightweight system that links your activities to measurable changes for people and planet, and that you can repeat every quarter.

Goal	Keep it light	Connect to ops	Result
Clear outcomes, simple methods, repeatable reporting	3 outcome KPIs + one-page summary	Same KPIs live in your dashboard	Trust from customers, team, and mission-aligned investors



# The Logic Model: From Work to Change

Explain how your work creates real-world outcomes.

A logic model is a one-page map that links **inputs** → **activities** → **outputs** → **outcomes**. It shows why your plan should work and where to measure.

- **Inputs:** People, funds, tech, partners
- **Activities:** What you do (repair network, refill logistics, app features)
- **Outputs:** Immediate counts (# repairs, # refills, MAUs)
- **Outcomes:** Real change (kg CO<sub>2</sub>e avoided, % products kept in use, access for low-income users)

**Rule:** One clear sentence in each box



# Choose 3 Outcome KPIs (Not Just Outputs)

Measure change, not activity.

Outputs are easy to count, but outcomes prove value. Pick **three** outcome KPIs that reflect your mission and can be measured reliably each quarter.

**Tip:** One KPI per pillar  
(People • Planet • Profit)  
keeps balance

## Environmental:

→kg CO2 avoided; % repaired/refurbished; kwh saved / user

## Social:

→% low-income users served; living wage coverage; accessibility pass rate

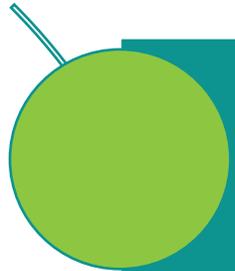
## Governance:

→% suppliers audited & passing; #data incidents (target zero); model card completeness

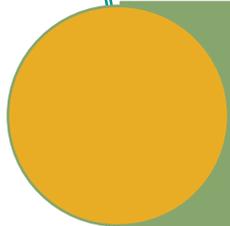


# KPI Method Cards (Make It Auditable)

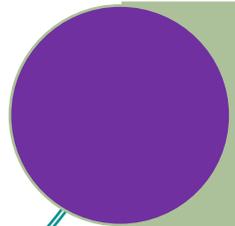
One card per KPI so anyone can recreate the number.



**Fields:** Name / Pilar / Definition & Formula / Data source / Owner & Cadence / Baseline & Target / Decision Trigger



**Rule:** Change the Method? / Version & Date of the Card



**Outcome:** Consistent numbers month after month

A KPI “method card” prevents disputes.

It defines exactly **what** you count, **how**, **how often**, and **who owns** it—plus what action to take if it turns red.



# Baselines & Targets (Evidence, Not Hopes)

Start with today's value; set a date and a lever to improve.

A baseline is the **current measured value** using the method you will keep. Targets are **dated improvements** with a named lever and owner. This makes plans credible.

- **Baseline:** Last 30–90 days with the final method; record anomalies
- **Target sentence:** “By [date], move [KPI] from [baseline] to [target] by [lever].  
Owner: [name].”

**Check:** Does the lever sit in someone's **weekly work**?



# Data Sources & Tools (Keep It Simple)

Use few systems you trust and can export from.

Impact data should live where teams already work. Pick tools that generate **exportable logs** so numbers can be checked later.

- **Ops:** Courier APIs, inventory system, ticketing
- **Product:** Analytics, accessibility tests in CI
- **Finance:** Accounting export, cost sheets
- **Governance:** Supplier audits, policy repos, incident log
  
- **Rule:** Name one **data steward** to maintain sources

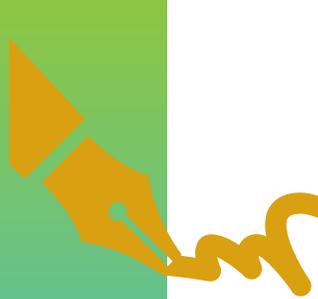


# Greenwashing Firewall

Confidence comes from **humble, checkable statements**. Use this firewall to prevent accidental greenwashing and build durable trust.

- **Specificity test:** Claim includes **what/when/where/how measured**
- **Evidence test:** Number matches a method card + source file exists
- **Balance test:** Wins and limits are shown (no perfection tone)
- **Comparability test:** Same period and method as last update
- **Action test:** If a metric is red, state **what you are doing next**





## Activity: Impact One-Pager

Summarise outcomes in a **clean, repeatable** format to share with customers, partners, and investors without extra meetings.

- **Header:** Purpose (1 line) + quarter/date
- **Top KPIs (3):** Value • baseline → current • target • owner
- **Highlights:** 2 wins, 1 challenge, 1 next step
- **Methods:** Links to 3 method cards (short URLs)
- **Footnote:** Data sources + contact

*Your quarterly,  
investor-ready  
summary on one page.*



# Reporting Cadence & Roles

Decide who updates what and when—once.

Reporting works when your **calendar and roles** are fixed. Keep it boring and reliable; that's how trust is built.

Monthly	Quarterly	Who	Change control
Owners update KPIs; Data steward checks sources	Publish <b>Impact One-Pager</b> ; share board pack	Metric owners (numbers), Data steward (methods), Founder (message)	Any method change recorded on the method card & in the board pack



# Visualising Outcomes Clearly

Show change over time so anyone can see progress at a glance.

Good visuals make outcomes understandable without explanation. Use the same chart type, time window, and colours every quarter. Always label baselines and targets so progress is obvious and comparable.

Do	Don't
<ul style="list-style-type: none"><li>• Use <b>line charts</b> for trends; <b>bars</b> for before→after; annotate <b>baseline &amp; target</b>.</li><li>• One metric per chart; consistent <b>time scale</b> (e.g., months).</li><li>• Add <b>one sentence</b> under each chart: “What changed and why.”</li></ul>	<ul style="list-style-type: none"><li>• <b>Dual axes, shifting methods, tiny fonts, unexplained spikes.</b></li></ul>



# Section 03

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Turn principles and metrics into repeatable, day-to-day decisions.

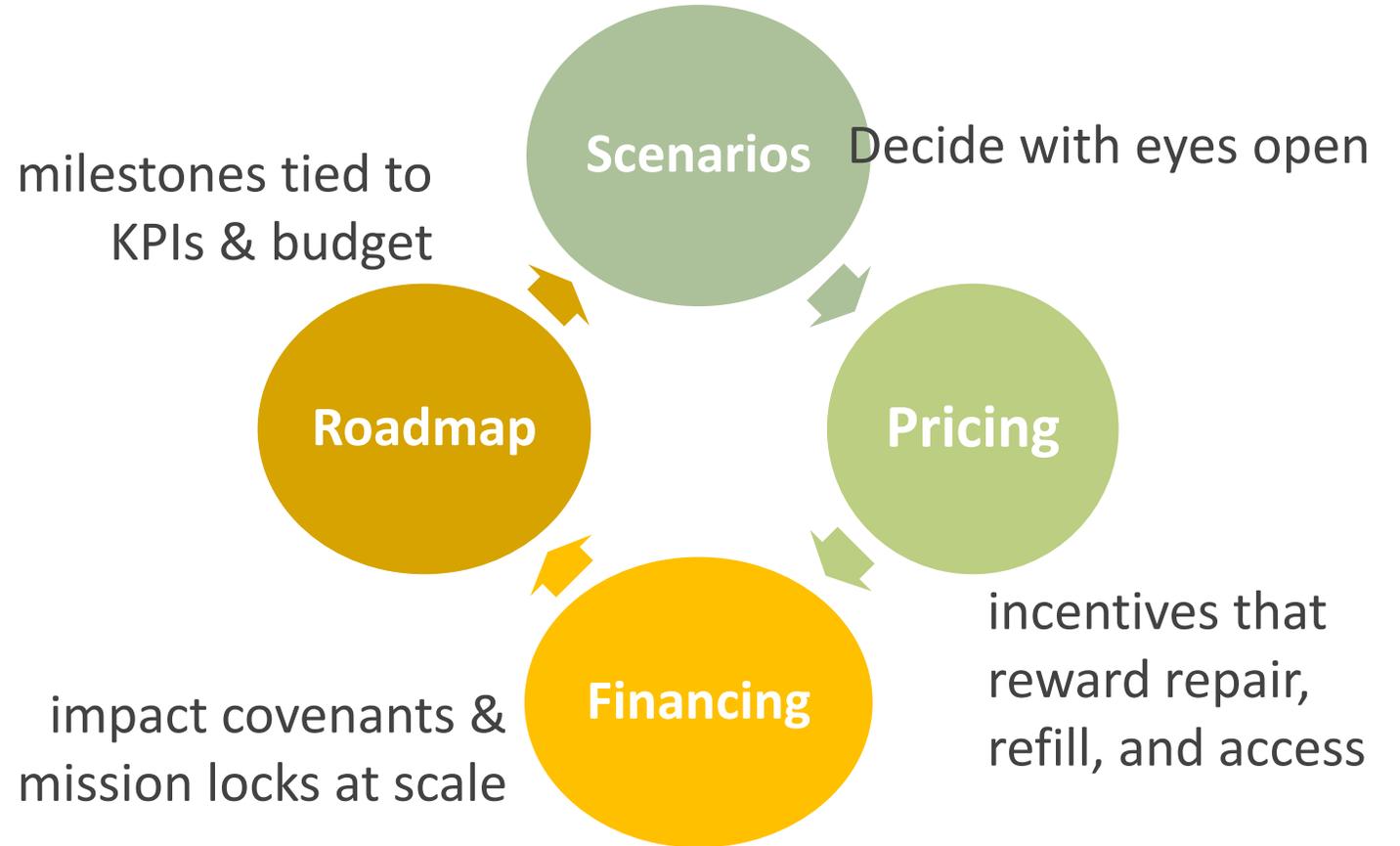
Sustaining  
Success in  
Practice



# Sustaining Success in Practice

Turn principles and metrics into repeatable, day-to-day decisions.

This section makes your balance of purpose and profit operational. You'll use **scenarios** to plan ahead, design **ethical pricing** that reinforces impact, align **financing** with your values as you scale, and build a **1-year roadmap** with owners, budgets, and review cadences.



# Scenario Planning: Why & How

Model futures so today's choices are deliberate, not reactive.

Scenarios help you stress-test plans against uncertainty (demand, costs, regulation).

- Choose **three**—Conservative, Base, Stretch—and model both **finance** and **TBL** outcomes.
- Approve only scenarios that keep your **guardrails** intact.



# Scenario Planning: Why & How

Model futures so today's choices are deliberate, not reactive.

Use standard levers to keep scenarios comparable.

Most impact-led businesses move the same levers.

Use this library so teams model consistently and you can compare results over time.

- **Demand:** conversion rate, channel mix, price tests
- **Unit economics:** returns/defects, repair/refill attach, supplier cost variance
- **Operations:** % low-carbon deliveries, pickup consolidation, SLA staffing
- **People:** living-wage coverage, training time, accessibility fixes
- **Risk:** audit intensity, data/AI compliance work, insurance excess



# Ethical Pricing: Principles

Prices should reflect value, protect access, and reward longevity.

Ethical pricing aligns incentives with your mission. It avoids pushing unnecessary consumption and makes repair/refill **attractive**.

Access	Longevity	True cost	Stability	Guardrail
tier for students/NGOs /low-income	repair/refill memberships & parts discounts	show what fees fund (repair, audits, safety)	avoid dark patterns; clear renewal terms	no pricing change that violates living-wage or accessibility standards



# Financing at Scale: Keep Capital Aligned

Use impact-linked terms so growth pressure doesn't erode values.

- Impact KPI covenant: report quarterly on 3 outcomes; missed reporting → board discussion
- Mission-Lock: changes to purpose / data ethics need founder + independent approval
- Use of proceeds: X% to repair / refill / compliance
- Negative Screens: exclude misaligned revenue sources
- Fit test: investor references; track record with impact companies

As you scale, align money with mission using **impact covenants, mission-lock clauses, and use-of-proceeds** guardrails.

This preserves integrity while giving investors clear accountability.



# Term Sheet & Diligence: Checklist at Scale

Spot red flags early and add the clauses that protect your mission.

Your leverage is highest before signing. Use this checklist to keep growth compatible with your TBL commitments.

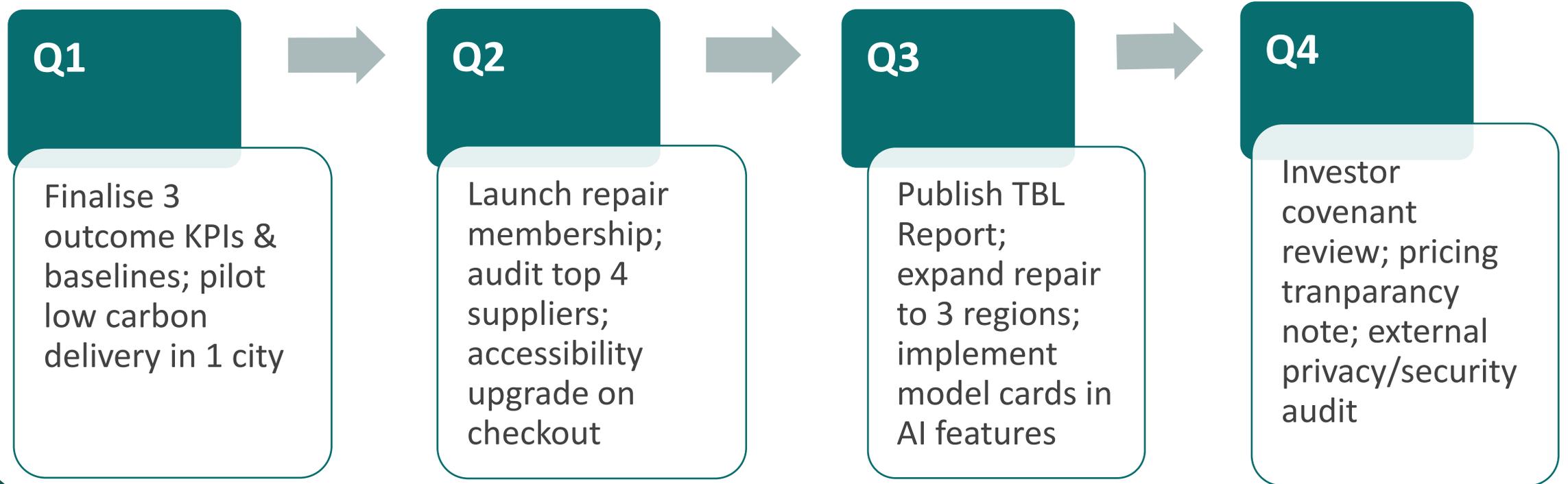
Avoid	Require	Proof	Plan
> 1x participating liquidation prefs; overbroad vetoes; punitive ratchets	impact KPIs in board pack; mission-lock; supplier code in contracts	method cards, audit trail folder, last 2 Impact One-Pagers	who owns covenant reporting; cadence and escalation



# 1-Year Sustainability Roadmap: Structure (Examples)

A simple plan that sequences work, budget, and owners.

Translate your strategy into four quarters. Each item must link to a KPI and have a named owner and budget line. Keep it to one page to force clarity.



**For each item: KPI, owner, budget, due date**

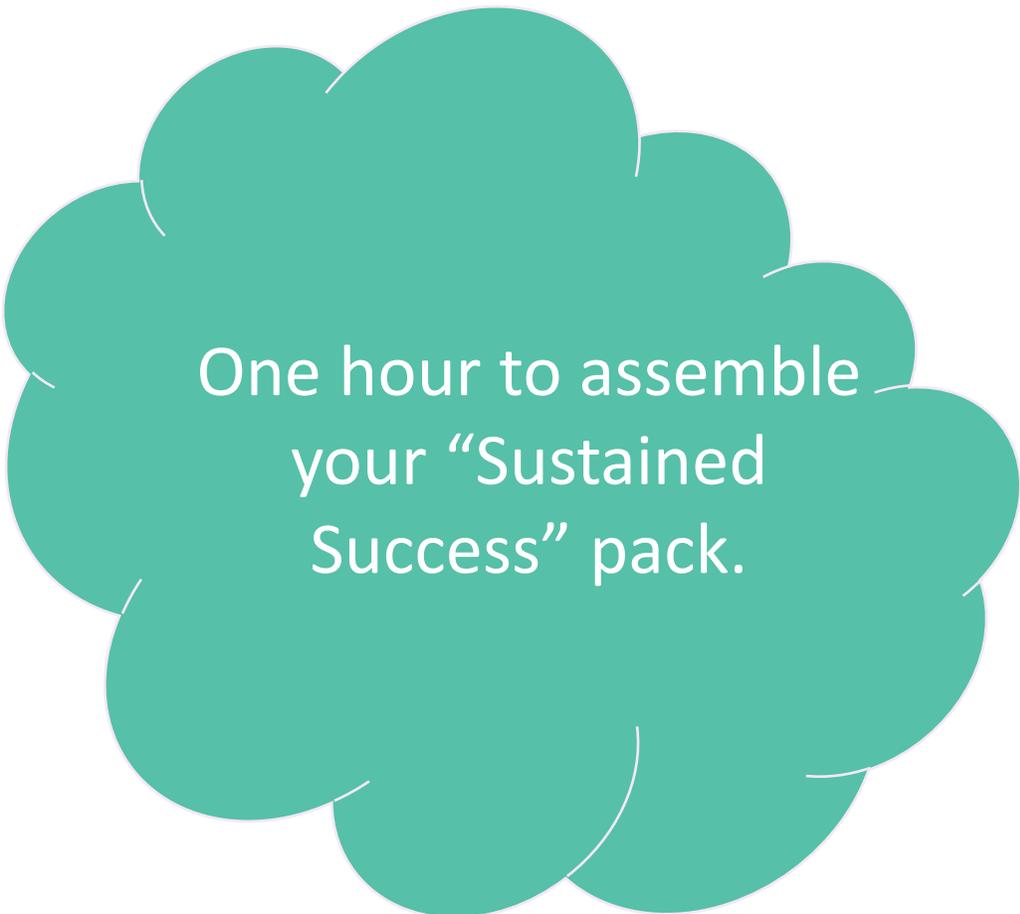




## Activity: Capstone: Pull It All Together

Finish the module by producing a concrete set of documents you can run the next quarter with—then share it with your board or mentor for feedback.

- **Scenario sheet** (3 versions)
- **Pricing note** (chosen model + cohort test plan)
- **Financing checklist** (covenants & red-flags)
- **Quarterly OKRs** linked to TBL
- **1-page roadmap** with owners & budget



One hour to assemble your “Sustained Success” pack.

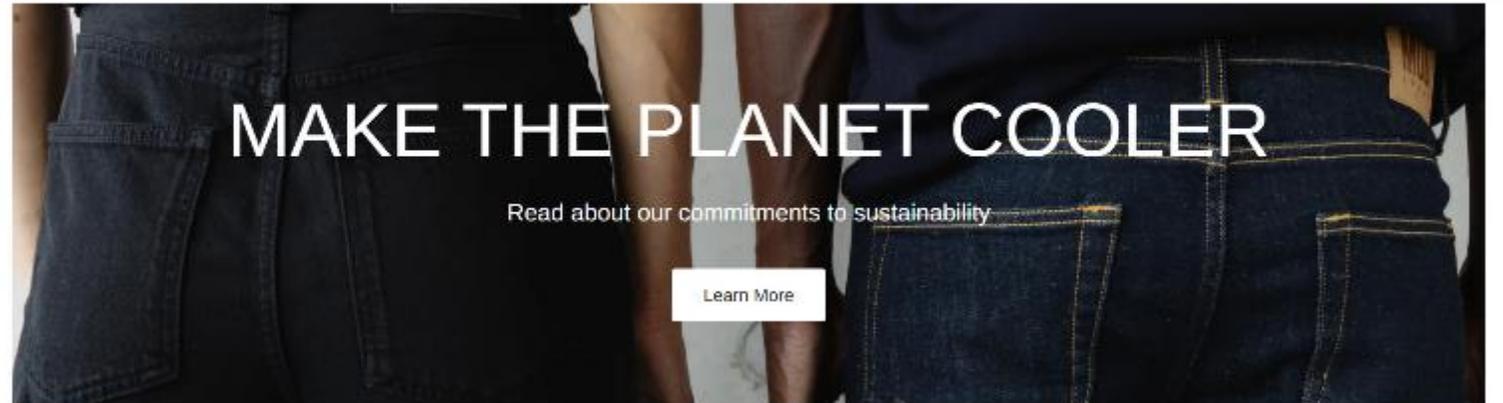


# CASE STUDY

## Mud Jeans

Mud Jeans is a Dutch circular fashion SME that pioneered a “Lease A Jeans” model, allowing customers to lease denim products that are later returned and recycled into new garments. .

[Mud Jeans Website](#)



### Our Mission & Strategy

Our mission is for the fashion industry to be driven by circular production and conscious consumption.

We pioneer with jeans by taking positive action, being transparent and supporting sufficiency. We believe that being mindful of nature and people is a necessity. And we see a future in which the fashion industry finds a way of producing and consuming that does not stand in the way of our enjoyment of this planet, nor that of future generations.

# CASE STUDY: Mud Jeans, Denmark

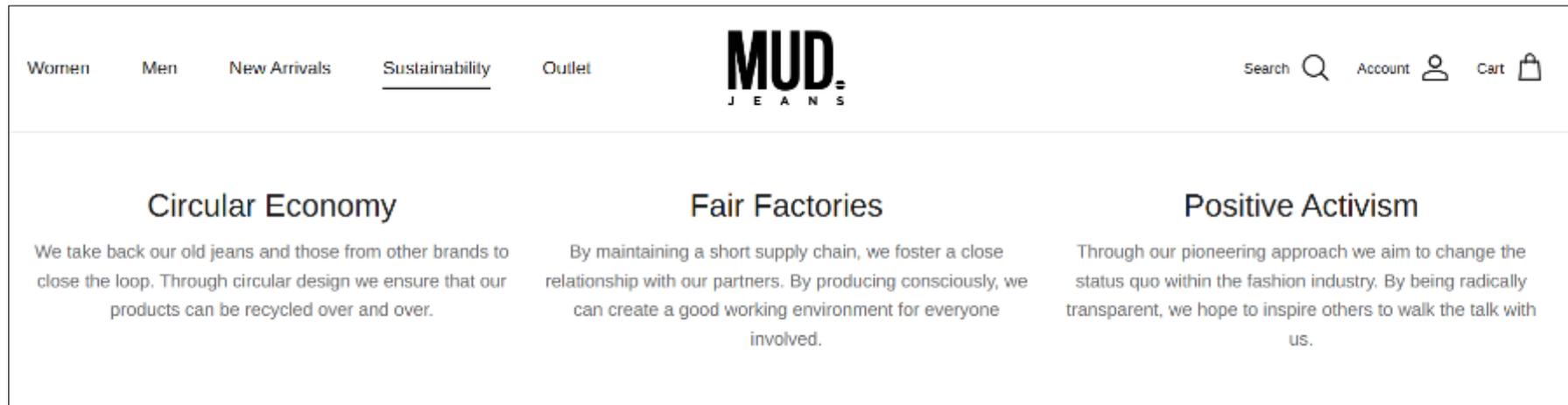
The company balances profit and purpose by embedding circularity, fair production standards, and transparent impact measurement into its operating model. Through structured pricing, repair incentives, and measurable environmental KPIs, Mud Jeans demonstrates how governance guardrails, Triple Bottom Line management, and long-term sustainability planning can protect mission while maintaining financial viability. This case exemplifies how SMEs can scale responsibly without compromising core values.



# CASE STUDY: Mud Jeans, Denmark

Mud Jeans is a Dutch circular fashion SME that pioneered a “*Lease A Jeans*” model, allowing customers to lease denim products that are later returned and recycled into new garments.

The company balances profit and purpose by embedding **circularity, fair production standards, and transparent impact** measurement into its operating model. [Sustainability Report](#).



The screenshot shows the top navigation bar of the Mud Jeans website. The navigation menu includes 'Women', 'Men', 'New Arrivals', 'Sustainability' (which is underlined), and 'Outlet'. The Mud Jeans logo is centered in the navigation bar. To the right of the logo are icons for 'Search', 'Account', and 'Cart'. Below the navigation bar, the page is divided into three columns, each with a heading and a short paragraph of text:

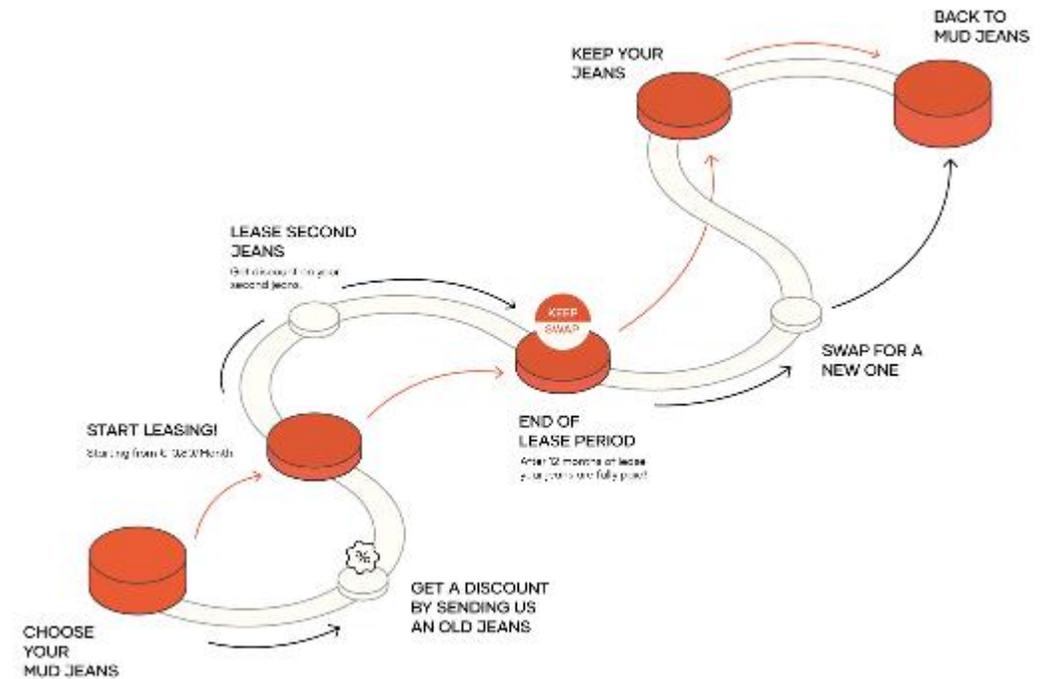
- Circular Economy**: We take back our old jeans and those from other brands to close the loop. Through circular design we ensure that our products can be recycled over and over.
- Fair Factories**: By maintaining a short supply chain, we foster a close relationship with our partners. By producing consciously, we can create a good working environment for everyone involved.
- Positive Activism**: Through our pioneering approach we aim to change the status quo within the fashion industry. By being radically transparent, we hope to inspire others to walk the talk with us.



# Balancing Purpose and Profit

Mud Jeans is a Dutch circular fashion SME that integrates environmental sustainability directly into its core business model through its “Lease A Jeans” system. Customers lease jeans, return them after use, and the materials are recycled into new denim products. Customers lease jeans, return them after use, and the materials are recycled into new denim products.

This approach balances profit with environmental responsibility by generating recurring revenue while reducing waste and resource consumption. The model reflects the **Triple Bottom Line (People, Planet, Profit)**, where financial viability supports circularity and social responsibility rather than undermining it.



<https://mudjeans.com/pages/lease-a-jeans-mud-jeans>



# CASE STUDY: Mud Jeans, Denmark

*At MUD Jeans we offer a unique leasing system. You can lease your jeans for a small monthly fee, then – after a year – you can either return them, swap for a fresh pair, or keep them – it's your choice. And no matter what option you choose, we're here for free repairs, if you need them. We will gratefully take your old jeans back at the end of use and recycle them into brand new jeans.*



<https://mudjeans.com/pages/lease-a-jeans-mud-jeans>

## Road to 100

Started in 2019, the aim of our Road to 100 project was to make a pair of jeans from 100% post-consumer recycled cotton. The outcome of this project would allow us to make new jeans without using any new cotton.

In 2025 we remain committed to bringing jeans made from 100% closed-loop, post-consumer recycled cotton to market by collaborating closely with our partners. The worldwide first of its kind!

Learn more about sustainability and the journey in our mini documentary series.

Watch Now



GET 10% OFF



# Governance Guardrails and Ethical Pricing

Mud Jeans embeds governance guardrails into operations through transparent sourcing, fair production standards, and circular design commitments.

Its leasing model encourages repair, reuse, and product longevity, aligning pricing incentives with sustainability goals.

By structuring pricing to reward long-term use rather than overconsumption, the company demonstrates ethical pricing in practice. These operational safeguards reduce the risk of mission drift as the business scales.

<https://mudjeans.com/pages/voices-for-good-mud-jeans>



HANS VAN DEN BROEK

IS FOUNDER OF THE SHORE, A SUSTAINABLE SURF SCHOOL IN SCHEVENINGEN.

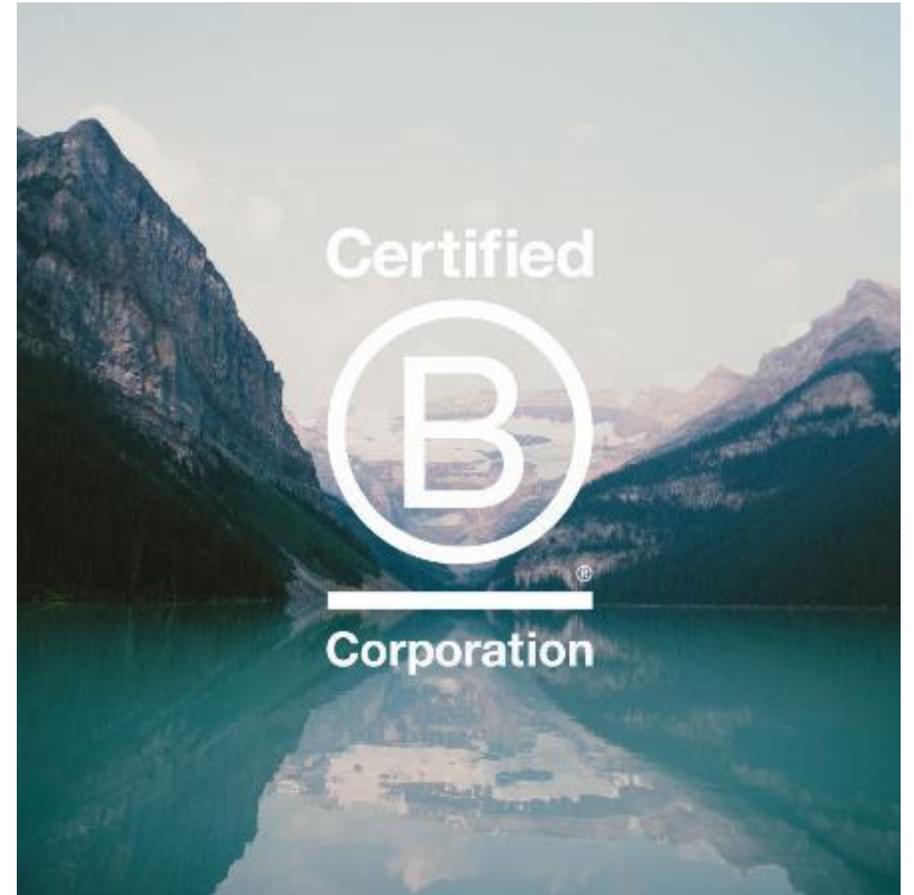




# Impact Measurement and Long-Term Sustainability

Mud Jeans publicly reports environmental metrics such as recycled material content, CO<sub>2</sub> reduction, and water savings, demonstrating measurable impact accounting. The leasing and recycling model builds financial resilience by reducing dependency on fast-fashion cycles and encouraging customer retention. This illustrates how SMEs can use structured KPIs, impact tracking, and governance safeguards to sustain success over time while maintaining credibility and financial stability.

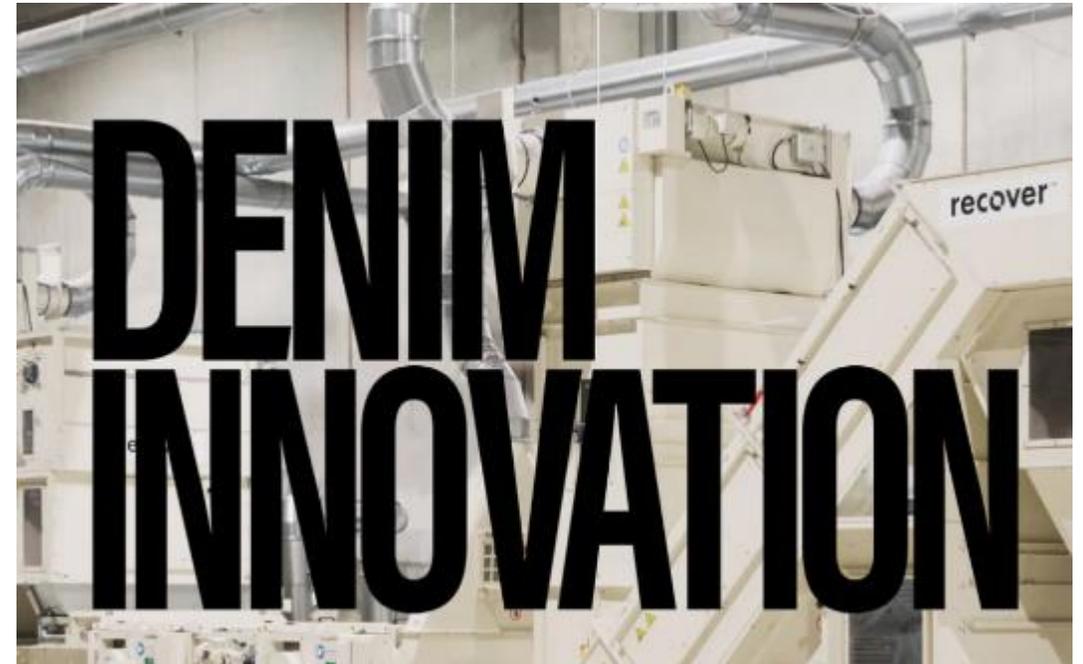
<https://mudjeans.com/pages/sustainability-report-mud-jeans>



MUD Jeans has been a proud B Corp since 2015. In 2020 we completed our reassessment, hitting 124.7 points. And in 2022, we were recognised as “Best for the World” for our environmental performance, meaning our score was in the global top 5% in this category!

# Impact Measurement and Long-Term Sustainability

- ❖ **Laser** is replacing the conventional use of sandpaper and the chemical potassium permanganate to create a worn effect on the jeans.
- ❖ **E-Flow** allows us to cut down on water, chemicals and energy to achieve a certain effect, for example a lighter washing in some of our denim.
- ❖ **Water filtration.** The majority of this water used in production of our jeans is recycled, while the a small amount evaporates.



<https://mudjeans.com/pages/denim-innovation-mud-jeans>

# Resources

Module 9 focuses on helping learners understand how to maintain long-term financial health while staying true to their mission and values.

The resources provided support entrepreneurs in building businesses that are both profitable and purpose-driven — without compromising either.



# Leverage Digital Tools

Key digital tools and foundations for sustainable finance in startups include:



## AI and Data Analytics

Used to digest complex, non-financial data, improving ESG reporting, monitoring environmental impacts, and optimizing resource consumption.



## Blockchain and DLT

Provides transparency in supply chains, enables green security token offerings (STOs) for fundraising, and ensures compliance with green standards.



## Lending/Crowdfunding Platforms

Platforms (like Peer-to-Peer lending) provide startups access to tailored, sustainable financing, bypassing traditional, restrictive banking.



# Leverage Digital Tools

*These technologies assist in bridging the gap between traditional business operations and the necessary transition to a low-carbon economy.*



## IoT (Internet of Things)

Enables real-time tracking of resource usage, supporting energy-efficient operations.



## Digital Business Models

Startups are leveraging digital-native, low-resource models that inherently support sustainability and rapid scalability.



# Video: The Secret to Balancing Purpose and Profit in Business

Profit is essential for your business's survival, but it shouldn't be your only focus.

Abby's experience with the meal delivery service shows that prioritising purpose-driven decisions is crucial; neglecting this can result in losing valuable customers.

[Click to Watch Video](#)



Source: <https://www.youtube.com/watch?v=hu5t3ZdA4RI>

# Video: The Business of Good - How Companies are Balancing Profit with Social Impact

[Click to Watch Video](#)

In today's evolving marketplace, businesses are increasingly tasked with striking a delicate balance between making a profit and making a positive impact. Join us on this episode of "The Business of Good," where we explore how companies are redefining success by integrating corporate responsibility, sustainability, and ethical practices into their core strategies. Whether you're a business owner, entrepreneur, or consumer, this podcast will inspire you to rethink the role of businesses in shaping a better future for all.



Source: [https://www.youtube.com/watch?v=3I\\_XASL5GEE](https://www.youtube.com/watch?v=3I_XASL5GEE)



# Download Article: Sustainable Growth in SMEs

Sustainable growth in SMEs:  
Balancing profit and purpose

As the business world evolves, entrepreneurs face a growing tension: how to scale profitably while making a real, positive impact on society and the environment

[Download here.](#)



compliance; it is a powerful differentiator.

Sustainable business is not about sacrificing growth. It is about rethinking growth. When sustainability is built into the DNA of a business, it can unlock innovation, efficiency, and resilience.

### Why purpose matters for SMEs

Purpose driven companies enjoy several advantages:

- Stronger employee engagement, because people want to feel that their work matters.
- Higher levels of customer loyalty, as modern consumers value ethical and socially aware brands.
- Easier access to capital, since investors increasingly prefer businesses with environmental and social awareness.
- Reduced long term risk through more thoughtful, sustainable practices.

### Embedding sustainability into strategy

Embedding sustainability means aligning your purpose with your operations and long-term plans. To do this effectively, SMEs need four capabilities:

- 1. Strategic clarity**  
Define your purpose and set sustainability goals that work with your business model. Identify how sustainability fits into your value proposition. This clarity will guide decisions across the organisation.
- 2. Operational integration**  
Integrate sustainability into supply chains, procurement, and product development. This may require new suppliers, new materials, or redesigned products. Over time, these changes create efficiency and resilience.
- 3. Measurement and transparency**  
Measurement is essential. Track sustainability metrics such as emissions, energy use, diversity, waste, and community impact. Communicate progress openly. Transparency builds trust with customers, investors, and employees.
- 4. Innovation as a driver**  
Sustainability often inspires new thinking. Use innovation to develop new models, new services, and more efficient processes. Innovation allows sustainability to contribute directly to growth.

# Download Article: Why you should build a sustainable business

Sustainability is a topic on the minds of many small business owners, and it's understandable why. Not only does adopting sustainable practices and transitioning to a sustainable business help to prevent climate catastrophe, but it can also improve your bottom line. This article guides you step by step.

[Download here.](#)



The screenshot shows the top of a webpage from the Institute of Sustainability Studies. The header includes the logo and name of the institute, and navigation links for 'For Business', 'For Individuals', 'Resources', 'Events', and 'Why Us'. The main heading is 'Sustainable business for SMEs', with a sub-heading 'Guides' and a date 'September 28, 2022'. Below this is a large circular image of a woman working in a kitchen, with the institute's logo in the top left corner of the image. At the bottom of the page, there is a short paragraph of text that repeats the main message of the article.

Institute of Sustainability Studies

For Business ▾ For Individuals ▾ Resources ▾ Events ▾ Why Us ▾

## Sustainable business for SMEs

Guides September 28, 2022



Institute of Sustainability Studies

Sustainability is a topic on the minds of many small business owners, and it's understandable why. Not only does adopting sustainable practices and transitioning to a sustainable business help to prevent climate catastrophe, but it can also improve your bottom line.

# Download Article: Sustainability for SMEs

## What does sustainability mean for small and medium enterprises: A systematic literature review

This paper conducts a systematic literature review (SLR) to explore what defines sustainability for small and medium-sized enterprises (SME) and aims at presenting a future research agenda.

An important contribution this study makes to the SME literature is that sustainability should not be explained solely in terms of performance outcomes, but rather by the interconnection between sustainability practices and performance.

[Download here.](#)

### Highlights

- Conducted a systematic literature review (SLR) to explore what defines sustainability for small and medium-sized enterprises (SME).
- Provided a map of SME sustainability through thematic analysis, enabling to group sustainability into key themes.
- Proposed a 'practice-performance' linkage framework to provides a theoretical foundation for sustainability model development incorporating the key themes.
- Promoted practical solutions to integrate sustainability effectively in SME businesses.



# Download Guide: Sustainability Toolkits for SMEs

Financial Planning for Sustainable Growth: A Guide for SMEs [Download here.](#)

In the dynamic world of small and medium-sized enterprises (SMEs), achieving sustainable growth is a crucial objective. However, this goal is often challenged by the volatility of markets, economic fluctuations, and the intricacies of financial management. Effective financial planning can provide SMEs with the strategic framework necessary to navigate these challenges and ensure long-term success. This guide outlines key strategies and practices for financial planning that can help SMEs achieve sustainable growth.



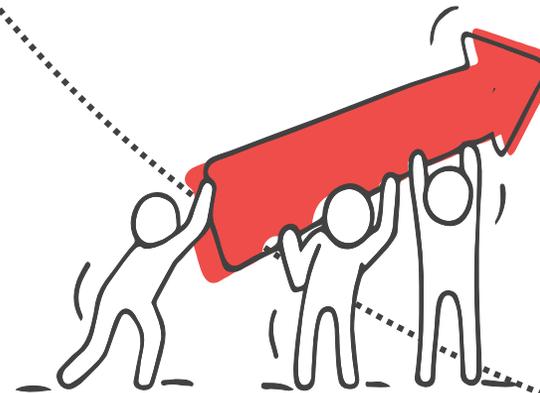


## Module 10

### Governance for Digital & Sustainable Entrepreneurs

You have Completed...  
Module 9

Sustaining Success: Balancing Profit with Purpose



Next is...