



SUSTAINABILITY

REPORT 2025



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ABOUT THIS REPORT

Sustainability remains at the core of our business, shaping our strategy, driving our work with clients, and leading by example. This Sustainability Report reflects that commitment by highlighting our progress, key actions, and achievements over the past year. This report has been reviewed and approved by 3R's Leadership Team.

Sustainability Reporting Standards and Framework Applied

3R's annual Sustainability Report is prepared in accordance with the Global Reporting Initiative (GRI) Universal Standards of 2021 and includes Sustainability Accounting Standards Board (SASB) disclosures. This report also incorporates our progress and contributions to the United Nations Sustainable Development Goals (UN SDGs).

This report has been assured by an independent, third-party Type 2 moderate assurance engagement using the AA1000AS v3 Assurance Standard. Please see the assurance letter on [page 40](#).

REPORTING PERIOD

Unless noted otherwise, this report covers the period of January 1, 2025, to December 31, 2025.



LETTER FROM THE PRESIDENT



JANA LAKE
President & CEO

In 2025, 3R focused on strengthening the relationships that sit at the core of our business—our partnerships, our people, and our clients—while continuing to lead by example in how sustainability is practiced and delivered.

We remained committed to the Ten Principles of the United Nations Global Compact and advanced our governance structure by formalizing a sustainability sub-committee model aligned to our key material topics: Responsible Climate, Reporting and Compliance, and Resources for Employees. This structure improves accountability and enables more consistent execution across our environmental, social, and governance priorities.

As part of our climate efforts, we continued to advance our own greenhouse gas (GHG) management practices, with particular attention to scope 3 emissions, which make up most of our emissions profile. We improved emissions tracking, updated our baseline to reflect more accurate data, and completed a climate risk assessment to better understand potential impacts to our business. These actions reflect our commitment to practicing what we advise and to grounding our client guidance in practical experience.

Our most significant impact continues to come through our client work. As regulatory requirements and market expectations evolve, we expanded our services to better support organizations across climate, disclosure, and product and packaging sustainability. Our approach focuses on helping clients stay resilient and adaptable, delivering value beyond compliance amid an increasingly complex regulatory environment.

3R focused on strengthening the relationships that sit at the core of our business—our partnerships, our people, and our clients—while continuing to lead by example in how sustainability is practiced and delivered.

Equally important, we continued to invest in our people. In 2025, we strengthened employee engagement through more consistent recognition and connection initiatives across our largely remote workforce. We also made meaningful progress in clarifying career development and progression, expanding training opportunities, and laying the foundation for a more robust Learning Management System to support long-term growth. These efforts reflect our belief that an engaged, supported team is essential to delivering high-quality work and sustaining our culture.

Together, these achievements reflect a year of intentional strengthening—of governance, partnerships, client support, and employee experience. As we look ahead, we remain focused on building trust, maintaining adaptability, and advancing sustainability in ways that are practical, credible, and impactful.

Thank you to our clients, partners, and employees for your continued collaboration and trust.

Sincerely,
Jana Lake
President & CEO



ABOUT 3R AND SAS

3R, LLC (“3R,” “we,” “us,” the “Company”) is a provider of sustainability solutions, delivering both consulting and assurance services through our two independent divisions: our consulting division, 3R Sustainability, and our assurance division, Sustainability Assurance Services (SAS). Privately-owned and headquartered in Pittsburgh, Pennsylvania, 3R employs 35 full-time employees dedicated to advancing sustainable business practices.

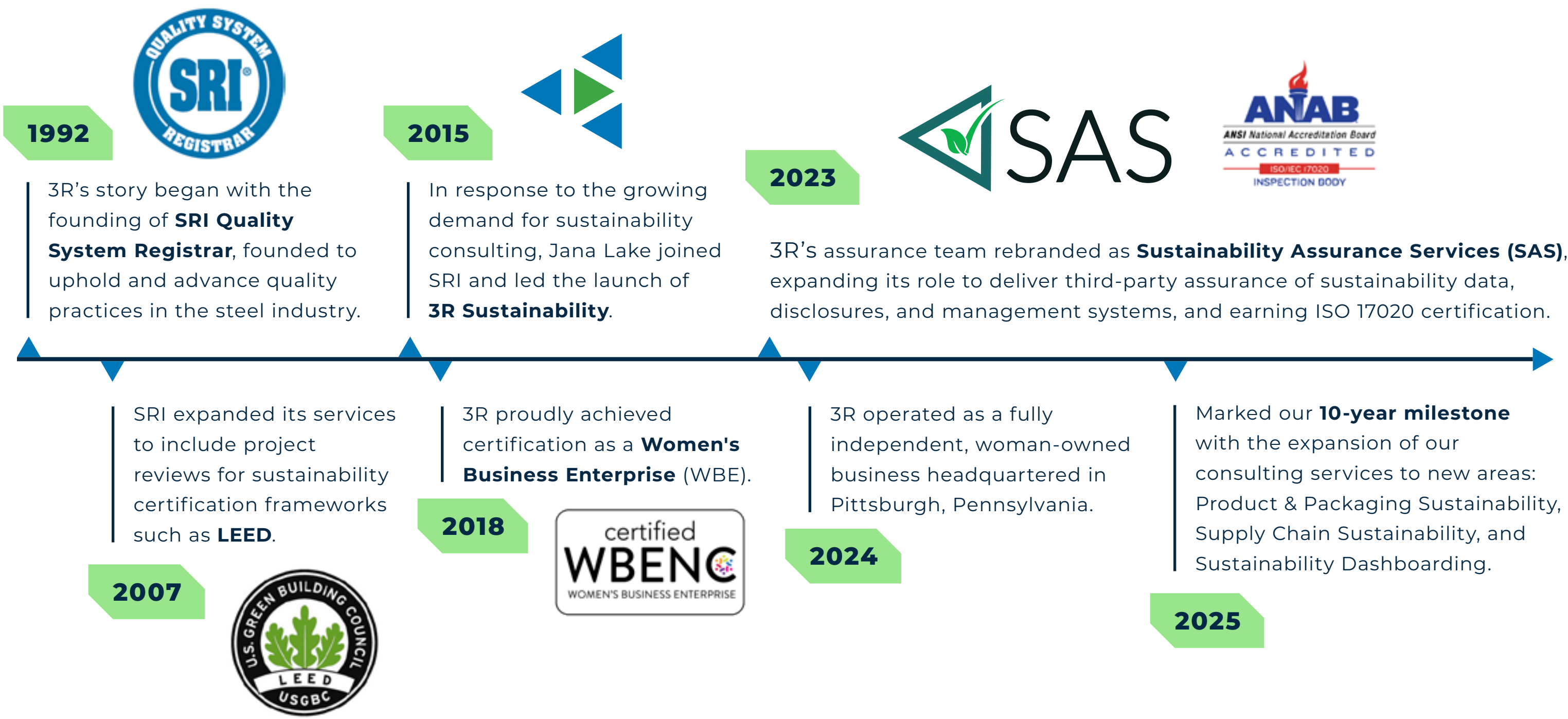
3R partners with clients to unlock the value of sustainability across their organizations and assets by setting strategic goals, developing prioritized action plans, tracking and reporting progress, and supporting certification across leading sustainability frameworks and building standards.

Through our SAS division, we provide independent data verification and assurance for globally recognized frameworks, including Leadership in Energy and Environmental Design (LEED), GRESB, Total Resource Use and Efficiency (TRUE), AccountAbility’s AA1000 standards, and ISO 14064 for GHG emissions verification.

For more information about our services, explore the [Enabling Client Sustainability](#) section.



OUR HISTORY



Mission

3R provides consulting and assurance services rooted in science, supported by data, and driven by innovation, education, and continual improvement, delivering full-service sustainability solutions to our clients to achieve business goals. Our team of experts creates an engaging environment where all our stakeholders can thrive.

We are an adaptive firm operating on the global scale, with a mission to create a direct, measurable impact on the environment and the companies and communities which we serve that will make our clients ask, “Why would we work with anyone else?”

Vision

Be the partner of choice to help organizations realize the value of sustainability and create a world in which our team members and clients’ employees live and work in an environment that is mutually beneficial for people, the planet, our partners, and profit, now and for generations to come.

Values



Continual Improvement

- ▶ **INTERNAL:** Staying ahead of the latest thinking, refining our strengths, and growing our collective body of knowledge through research, educational sessions, and innovative thinking.
- ▶ **EXTERNAL:** Meeting our clients where they are on their sustainability journey and working to establish a shared vision with achievable targets and milestones.



Teamwork

- ▶ **INTERNAL:** Communicating openly, honestly, effectively, and inclusively and being responsible to each other by stepping in and stepping up.
- ▶ **EXTERNAL:** Teaming up with our clients to exceed expectations of project outcomes via open communication pathways and integrative processes.



Integrity

- ▶ **INTERNAL:** Supporting, trusting, and relying on each other while holding one another accountable for actions.
- ▶ **EXTERNAL:** Providing services that reduce risk and add business value while protecting client data and information.



Transparency

- ▶ **INTERNAL:** Working without walls, sharing experiences and knowledge to create a workplace where all employees can contribute and reach their full potential.
- ▶ **EXTERNAL:** Utilizing advanced and secure communications and data sharing platforms, we collaborate with our clients as an extension of their internal team.

Memberships and Associations

- ▶ CDP (formerly the Carbon Disclosure Project) Accredited Solutions Provider for Consulting and Verification (CDP ASP)
- ▶ CEO Action for Diversity & Inclusion
- ▶ CEOs for Sustainability
- ▶ Detroit 2030 District
- ▶ EcoVadis Global Strategic Consulting Partner
- ▶ Green Building Alliance (GBA)
- ▶ Green Sports Alliance Play to Zero Partner
- ▶ International Society of Sustainability Professionals (ISSP)
- ▶ SME Climate Hub
- ▶ Sustainable Packaging Coalition (SPC)
- ▶ Sustainable Pittsburgh
- ▶ Sustainable Purchasing Leadership Council (SPLC)
- ▶ U.S. Green Building Council (USGBC)
- ▶ United Nations Global Compact Participant

Certifications

- ▶ Certified B Corporation®
- ▶ Women’s Business Enterprise National Council (WBENC)

Accreditation

- ▶ ISO 17020



YEAR IN REVIEW

Awards and Recognitions

EcoVadis

In 2025, we proudly retained our **Platinum EcoVadis medal** with a score of 94, reaffirming our place among the top 1% of companies worldwide for leadership in corporate sustainability. See our EcoVadis Recognition Page [here](#).

EcoVadis is a global sustainability ratings organization that assesses companies across four critical pillars—Environment, Labor and Human Rights, Ethics, and Sustainable Procurement—to benchmark best practices.



Building on our own success, we continue to lead through action. As one of only three **EcoVadis Strategic Consulting Partners** in the Americas, we leverage our expertise to help organizations enhance their performance. As of December 2025, we have supported 12% of all U.S.-based Platinum medal recipients, a milestone that highlights 3R's tangible impact in building a more sustainable business landscape.

Among the **top 1%** of companies worldwide
Supported **12%** of all U.S.-based
Platinum medal recipients in 2025

Sustainable Pittsburgh Workplace

3R continues to hold the **Platinum Level** Sustainable Pittsburgh Workplace designation, awarded by Sustainable Pittsburgh in recognition of our approach to managing sustainability services and greenhouse gas emissions.



Vibrant Equity Index

3R participated in the **Vibrant Index** for the third consecutive year—a strategic initiative led by Vibrant Pittsburgh and the Allegheny Conference on Community Development that promotes workplace culture and equity. The Index has been instrumental in guiding our inclusion efforts over the past several years, and we have successfully implemented its most



relevant recommendations. As our team has become largely remote, we've found that the Pittsburgh-based framework no longer fully reflects how we operate. We will conclude our participation in 2026, but remain deeply committed to fostering inclusivity and equity through initiatives that better fit our evolving organization.

Women's Business Enterprise National Council (WBENC)

2025 marked the sixth consecutive year of 3R's certification as a women-owned business through the **Women's Business Enterprise National Council** (WBENC). To earn this nationally recognized certification, a business must be at least 51% owned, controlled, operated, and managed by one or more women.



Partnerships

EcoVadis Accelerate Sector Initiative

In 2025, 3R became a partner of the **EcoVadis Accelerate Sector Initiative** to shape sustainability strategies within the automotive and mobility industry. As a consulting partner, 3R contributes to defining a shared vision for sustainability across the sector to address fragmented approaches and foster alignment among member companies. We also build capacity amongst automotive suppliers through dedicated supplier roundtables. Through this partnership, 3R is driving sector-wide collaboration and elevating sustainability in the automotive value chain.



Green Sports Alliance Playbook

This year, our partnership with the **Green Sports Alliance** ("Alliance") deepened as 3R contributed to two new playbooks published in 2025: the Strategy Playbook and the Revenue Playbook. These resources support event venues and organizers in integrating sustainability into event planning and operations. Our contributions demonstrate 3R's thought leadership in advancing sustainability across the sports and events industry.



YEAR IN REVIEW

Growth and Thought Leadership

Sustainable Products and Packaging Solutions

In 2025, we expanded our consulting services to include Sustainable Products and Packaging Solutions, supporting clients in navigating emerging regulations such as Extended Producer Responsibility (EPR) requirements while advancing product and packaging sustainability strategies. We also joined the Sustainable Packaging Coalition (SPC) in 2025, an industry-leading collaborative to advance circular packaging systems. Through integrated solutions that optimize regulatory compliance, product design, and resource efficiency, 3R continues to support clients in achieving waste reduction, decarbonization, and circularity goals.

Sustainability Knowledge Sharing

3R strengthened our role as a sustainability knowledge leader by expanding the scope and reach of our public-facing resources. Throughout the year, we published blogs, LinkedIn posts, and guidebooks offering practical insights into sustainability rating systems, evolving regulations, and industry best practices. These resources enable organizations to stay informed and take meaningful action. In addition, we hosted 15 [webinars](#) and 8 open office hour sessions to provide direct support and guidance to professionals.

Conferences and Industry Engagement

In 2025, 3R sponsored both the Green Sports Alliance Summit and the EcoVadis Sustain Conference, strengthening engagement with sustainability practitioners and increasing visibility among peers and potential partners. At the Alliance Summit, 3R presented on the GSA Strategy Playbook and co-led a roundtable discussion on the ISO 20121 certification process for Sustainable Event Management.

3R team members also attended and presented at several industry conferences and webinars throughout the year, including:

- ▶ EcoVadis World Tour
- ▶ Global Network for Zero webinar on decarbonization
- ▶ Greenbuild 2025
- ▶ Green Impact webinar on the California climate reporting regulations
- ▶ IFRS Sustainability Symposium
- ▶ The Global Sustainable Sport workshop series
- ▶ The Flexible Packaging Association (FPA) Conference EHS Workshop
- ▶ Trellis Impact 25
- ▶ Sport Positive Summit
- ▶ Women in Sports and Events (WISE) Symposium



MATERIALITY

3R completed our most recent materiality assessment in 2024, in accordance with the GRI’s guidance on double materiality. The materiality process evaluated both actual and potential, as well as positive and negative impacts, risks, and opportunities.

We identified our impacts through industry research, a company-wide survey, and interviews with members of the Leadership Team, service line leads, and employees who volunteered to participate, allowing us to collect diverse perspectives on sustainability-related topics. Each impact was assessed across short-, medium-, and long-term horizons, and evaluated for its significance based on severity (scale, scope, and, where applicable, irremediable character) and likelihood. Financial and impact thresholds were then applied to determine the material topics.

Our sustainability material topics include those deemed impact material, financially material, or both.

3R’s Material Topics:

ENVIRONMENTAL

- ▶ Greenhouse Gas Emissions
- ▶ Enabling Client Sustainability

SOCIAL

- ▶ Employee Wellness
- ▶ Employee Engagement

GOVERNANCE

- ▶ Customer Relations
- ▶ Data Privacy and Security
- ▶ Employee Training and Development
- ▶ Inclusive Workplace



Stakeholder Engagement

Stakeholder input shapes 3R's sustainability strategy, reflecting both our business priorities and the expectations of those we impact. Stakeholder groups are identified based on their influence on our operations and the extent to which they are affected by our business activities. The table to the right outlines our key stakeholders and examples of how their perspectives are considered in decision-making.



WORKERS

- ▶ Annual employee engagement surveys, two-way conversations, and open dialogue during team meetings to gather feedback and inform organizational improvements, policies, and people-related decisions
- ▶ Employee participation in sustainability sub-committees to incorporate worker perspectives into strategic planning and initiatives



CUSTOMERS

- ▶ Client relationship management, feedback survey, and direct dialogue to understand client expectations and satisfaction
- ▶ Feedback is used to identify opportunities to improve our services and client delivery



LOCAL COMMUNITY

- ▶ Procurement practices prioritize partnerships with local and independent businesses to support economic opportunities within the communities where we operate
- ▶ Collaboration with local universities to increase development of practical sustainability skills in emerging sustainability professionals through project-based work



SUPPLIERS

- ▶ Supplier Code of Conduct and supplier pre-qualification process to manage risks in our supply chain and identify opportunities to collaborate on material topics



LOCAL OR GLOBAL ENVIRONMENT

- ▶ Participate in local environmental issues by serving on the boards of Sustainability Pittsburgh's CEOs for Sustainability, Detroit 2030 District, and University of Michigan's Erb Institute Strategic Advisory Council
- ▶ Environmental performance data is tracked and reviewed annually to identify opportunities for emissions reductions and operational efficiencies, including greenhouse gas emissions calculated in accordance with the GHG Protocol
- ▶ Climate strategy is guided by SME Climate Hub commitments, through which 3R has set science-based net-zero goals and regularly reviews progress to align with global climate objectives, including the Paris Agreement



SUSTAINABILITY GOVERNANCE

3R Sustainability is a **Certified B Corp®**, embedding the principles of social and environmental responsibility into our bylaws. We view sustainability governance as a shared responsibility across the organization and actively encourage employee participation in the governance process through our Sustainability Committee. The Committee oversees our climate- and sustainability-related risks and opportunities and supports implementation of the company's sustainability strategy.

The Sustainability Committee operates through three sub-committees—Reporting and Compliance, Resources for Employees, and Responsible Climate—each responsible for advancing initiatives aligned with 3R's environmental, social, and governance priorities.

- **Leadership Sponsors** participate in monthly sub-committee meetings, oversee and guide sub-committee work to ensure strategic alignment with 3R's business goals.
- **Sub-committee Chairs** own sub-committee meetings and initiatives, organize and delegate responsibilities to sub-committee members, and form the steering committee to facilitate collaboration across sub-committees.
- **Supporting Members** execute the respective sub-committee tasks and initiatives.
- **Advisory Board** comprises three members whose diverse backgrounds span sustainability and business. They offer strategic guidance on industry trends, market demands, and consulting best practices.



Leadership Oversight and Accountability

The 3R Steering Committee reports quarterly to 3R's CEO. This cross-functional committee, which includes the leadership sponsors, provides strategic oversight, supports sustainability initiatives, and integrates sustainability considerations into business decision-making. Leadership sponsors engage key stakeholders, guide the Sustainability Plan, and oversees and approves the reporting process to drive transparency.

Each year, the 3R Advisory Board reviews progress toward advancing 3R's public purpose and assesses the company's social and environmental performance. These reviews inform strategic priorities, guide continuous improvement, and ensure accountability for sustainability commitments. As part of this oversight, 3R also integrates climate-related risks and opportunities into the company's broader enterprise risk management processes.



Our Commitment to Human Rights: The United Nations Frameworks and Sustainable Development Goals

3R is committed to respecting human rights in alignment with globally recognized standards. These include the United Nations (UN) Guiding Principles on Business and Human Rights, the International Bill of Rights, and the International Labor Organization (ILO)'s declaration on the Fundamental Principles and Rights to Work. This commitment underpins our mission and purpose as a responsible business and informs how we operate, engage stakeholders, and deliver value through our services.

We also support the UN Sustainable Development Goals (SDGs), a global framework of 17 interconnected goals addressing critical environmental and social challenges and advancing sustainable development by 2030. We have identified the SDGs most relevant to our business and outlined our contributions to these priority goals below. In addition to our internal efforts, our impact extends through client partnerships, where we support organizations in advancing sustainability outcomes aligned with the SDGs.

SDG 3: Good Health & Well-being



Target 3.8: Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all



3R Material Topic: Employee Wellness

Management Approach: 3R offers a health insurance program that includes preventive care, as well as supplementary mental health programs and tools such as the Calm app subscription, and paid time off for sickness and vaccinations, supporting target 3.8.

SDG 5: Gender Equality & SDG 10: Reduced Inequalities



Target 5.5: Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life

Target 10.2: By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status

Target 10.3: Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard



3R Material Topic: Inclusive Workplace

Management Approach: As a women-owned enterprise, 3R has 77% of leadership positions held by women and supports target 5.5 by engaging women's voices in the decision-making process in all aspects of the business, ensuring equal access to leadership, resources, and professional development. Our contribution to targets 10.2 and 10.3 is reflected in the inclusive hiring and advancement practices, including equal pay for equal work, merit-based promotion, and career development opportunities accessible to all.

SDG 7: Affordable & Clean Energy



Target 7.2: By 2030, increase substantially the share of renewable energy in the global energy mix

Target 7.3: By 2030, double the global rate of improvement in energy efficiency



3R Material Topic: GHG Emissions

Management Approach: 3R integrates energy efficiency measures within our operations and supports clean energy by purchasing renewable energy credits (RECs). We further demonstrate alignment with targets 7.2 and 7.3 by supporting clients in their energy efficiency initiatives and renewable energy strategies.





SDG 9: Industry, Innovation & Infrastructure & SDG 13: Climate Action



Target 9.4: By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities

Target 13.1: Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries

Target 13.3: Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning



3R Material Topic: Enabling Client Sustainability

Management Approach: 3R's commitment to resilient infrastructure began on day one through our work in the built environment space. Our teams of experts help clients enhance operational performance by supporting projects of green building standards such as Leadership in Energy and Environmental Design (LEED), Global Real Estate Sustainability Benchmark (GRESB), Building Research Establishment Environmental Assessment Method (BREEAM). Our Pittsburgh office holds the LEED Gold Certification, demonstrating our dedication in practice.

In terms of climate action, our climate and GHG team partners with clients to measure and track GHG emissions, develop an actionable decarbonization roadmap, conduct climate risk assessments, and build client internal capacity to act on our recommendations through tools and coaching. Meanwhile, 3R is advancing our own climate goals by setting ambitious GHG reduction targets and implementing energy-saving initiatives.

SDG 12: Responsible Consumption & Production



Target 12.2: By 2030, achieve the sustainable management and efficient use of natural resources

Target 12.5: By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse

Target 12.6: Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle



3R Material Topic: Enabling Client Sustainability

Management Approach: 3R's consulting services help companies integrate responsible resource consumption principles into their operations to drive meaningful reductions in environmental impact. We support clients in developing resource (energy, water, waste, and raw materials) optimization plans, tracking and reporting their footprints, and applying these practices within our own organization.





ENVIRONMENTAL

As a professional services firm, 3R's direct environmental footprint is relatively modest, and our influence extends far beyond our own operations. We work to reduce our operational emissions to model the best practices we advocate for our clients, while at the same time, we amplify positive environmental impact across industries and supply chains by enabling client organizations to develop and implement effective sustainability strategies. This dual approach reflects our belief that meaningful climate action requires both internal accountability and external collaboration.

ENVIRONMENTAL MATERIAL TOPICS



Greenhouse Gas Emissions



Enabling Client Sustainability



GREENHOUSE GAS EMISSIONS

At 3R, we don’t just help clients measure and reduce emissions—we apply the same rigor to our own operations. As a proud SME Climate Hub company, we’ve committed to science-aligned climate targets and take our GHG emissions seriously. We track and manage emissions across scopes 1, 2, and 3, prioritize reductions at the source, and continually look for ways to improve our data and performance. This reflects our commitment to leading by example and turning climate principles into tangible action.



Targets and Progress

TARGETS	STATUS
Maintain carbon neutrality annually.	Achieved for 2025 (since 2022)
By 2030, reduce scope 1 and 2 emissions by 50% from the 2022 baseline.	Achieved ¹
By 2050, reach net-zero across scope 1 and 2 emissions from the 2022 baseline.	In Progress
Investigate reduction opportunities for scope 3 emissions while continuing business growth.	In Progress
Source 100% of electricity from renewables by 2035.	Achieved for 2025 ²

Management Approach

3R’s Responsible Climate Sub-committee supports governance and implementation of our GHG reduction strategy. The Sub-committee develops and oversees 3R’s climate action plan under the guidance of the Associate Director of Sustainability and Climate. Staff members serving on the Sub-committee carry out day-to-day

activities that advance the plan and support progress toward emissions reduction goals. The Sub-committee operates with an annual budget allocated for planned initiatives. The climate action plan, associated targets, and resource or budget needs are reviewed and approved by the Leadership Team, 3R’s highest governance body.

We measure our GHG inventory in accordance with the Greenhouse Gas Protocol using an operational control approach. Beginning in 2025, we calculated our GHG inventory on a quarterly basis, which improved visibility into emissions trends and informed internal monitoring of progress toward our SME Climate Hub commitments. We also updated our GHG emissions baseline year from 2019 to 2022 to reflect improved accuracy in scope 3 data, enabling a clearer transition from refining measurement practices toward prioritizing emissions reduction.

In 2024, we achieved our 50% scope 1 and 2 reduction target ahead of schedule. Through an emissions hotspot analysis, we found that there were limitations in how much influence we have over the energy use in our leased office. Looking ahead, our focus will shift toward identifying tools and initiatives—such as targeted training, volunteering opportunities, and an employee renewable energy stipend—to reduce scope 3 emissions and engage employees in climate action.

1. 3R achieved a 51% reduction in scope 1 and location-based scope 2 emissions in 2024.
2. Achieved through the purchase of renewable energy certificates (RECs). 3R is exploring alternatives to meet this goal.



Managing Scope 3

The majority of 3R’s GHG emissions fall within scope 3 categories, with purchased goods and services representing the largest source. We focus our management efforts on the scope 3 sources most relevant to our operations and emissions profile, including purchased goods and services, employee commuting, business travel, procurement, and waste.

Our approach prioritizes improving procurement practices, including local sourcing and supplier considerations, alongside reducing travel emissions through virtual collaboration and lower-emission transportation options, and minimizing operational waste.

Climate-Related Risks and Opportunities

In 2025, 3R conducted a preliminary, qualitative climate-related risk assessment. The assessment evaluated potential climate-related risks and opportunities across our operational footprint, including our Pittsburgh office and the geographic locations of our remote workforce.

This initial assessment focused on identifying material risks and opportunities. A quantitative evaluation of potential financial impacts is planned for 2026 and will inform the development of more formal climate resilience and adaptation strategies.

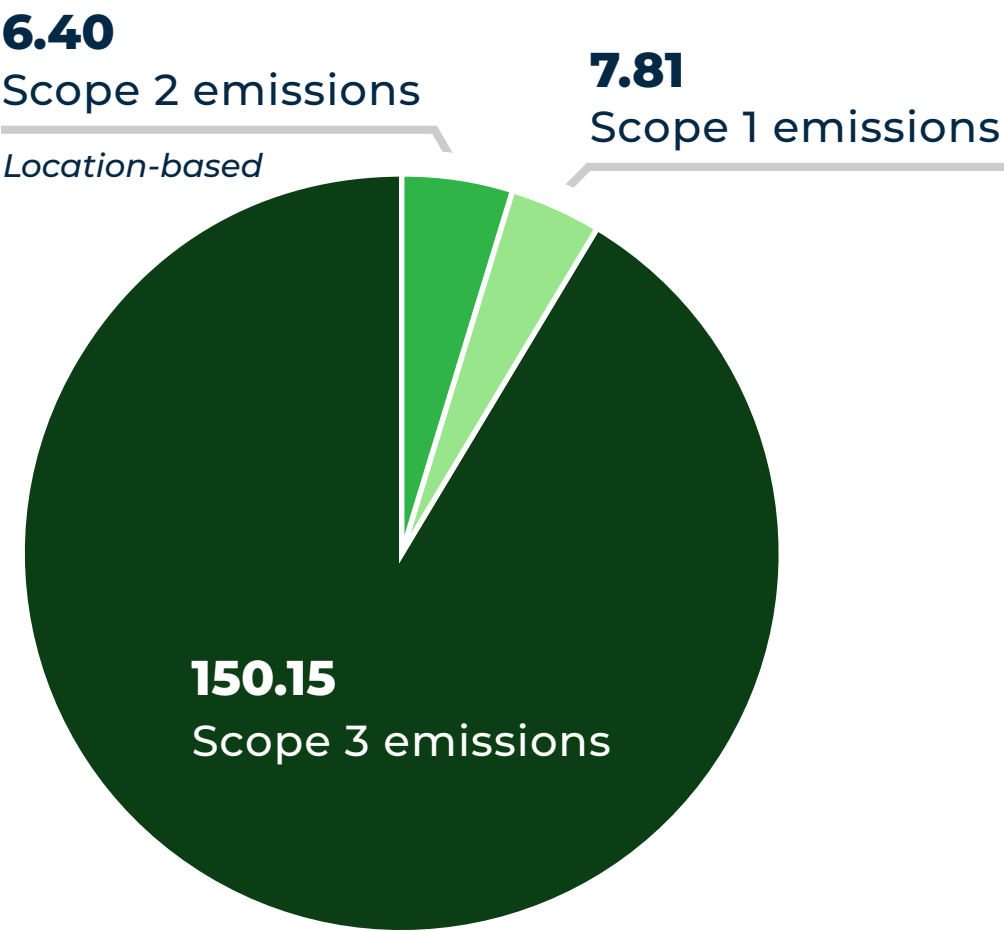
The assessment process was an opportunity for 3R to strengthen our leadership as a sustainability consulting firm. By advancing our own climate risk management practices, we deepened our ability to support clients with navigating evolving regulatory requirements and climate-related expectations.

Data & KPIs

ENERGY (KWH)	2023	2024	2025
Electricity consumption	28,242.00	14,835.41	15,411.22
Heating consumption	35,673.50	32,291.04	43,070
TOTAL ENERGY CONSUMPTION	63,915.50	47,126.45	58,481

GHG EMISSIONS (tCO ₂ e) ³	2022	2023	2024	2025
Scope 1	8.35	6.57	5.85	7.81
Scope 2 (location-based)	17.65	12.88	6.77	6.40
Scope 2 (market-based)	0	0	0	0
Scope 3	36.56	112.48	173.75	150.15
TOTAL EMISSIONS ⁴	44.91	118.95	179.60	157.96

SCOPE 3 GHG EMISSIONS (tCO ₂ e)	2022	2023	2024	2025
Category 1: Purchased goods and services	11.21	67.72	108.13	66.01
Category 3: Fuel- and energy-related activities	5.95	4.80	2.95	2.59
Category 5: Waste generated in operations	0.36	0.09	0.07	0.06
Category 6: Business travel	2.53	11.98	24.99	38.08
Category 7: Employee commuting ⁵	16.51	27.89	37.61	43.42
TOTAL SCOPE 3 EMISSIONS	36.56	112.48	173.75	150.15



Scope 1 emissions were 7.81 metric tons, representing a slight increase from the prior year due to more natural gas usage in our leased office. While we recognize this increase did not meet our expectations, the overall trend remains positive. We saw a 63.7% reduction in scope 2 emissions, achieving the 50% scope 1 and 2 emissions reduction target ahead of schedule. Scope 3 emissions also decreased by 13.6% from 2024, largely driven by a reduction in emissions associated with purchased goods and services.

3. 3R's GHG inventory included carbon dioxide (CO₂), methane (CH₄) and nitrous oxide (N₂O). There are no known sources of hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃) that fall within 3R's operational boundary. The sources of the emissions factors and global warming potential used are the EPA databases, Guidelines to DEFRA/DECC's GHG Conversion Factors, and the Anthesis Whitepaper.

4. Calculated from the total of scope 1, 2 (market-based) and 3 emissions.

5. Category 7 emissions included employees who commuted regularly into the office, as well as remote employees, interns, and contractors.



ENABLING CLIENT SUSTAINABILITY

For 3R, enabling client sustainability is one of the most important ways we generate impact. Our clients' actions impact value chains, investment decisions, built environments, and the communities they touch. This makes our advisory role inherently material: the expertise we provide can drive decarbonization, strengthen sustainability governance, and advance climate-aligned practices across diverse industries. Through this work, we help clients unlock the business value of sustainability and embed it into their long-term strategies. More than a service provider, we serve as a strategic thought partner, empowering organizations to lead their own sustainability journeys through shared knowledge, proven methodologies, and practical tools.



Target and Progress

TARGET	STATUS
In 2026, achieve a revenue mix of 75% from existing clients and 25% from new clients to reinforce long-term sustainability partnerships and strengthen long-term impact.	New target: Beginning stages

Management Approach

3R's team structure combines industry experience and sustainability subject matter expertise, allowing us to deliver services across a range of sectors. We apply established management frameworks, including the ISO Management System Approach of Plan-Do-Check-Act (PDCA), in client delivery. By using a structured approach, we focus on addressing immediate priorities for clients while building the systems and capabilities needed to support long-term progress.

We maintain working knowledge of leading sustainability standards and assessment frameworks, including GRI, IFRS, CDP, and EcoVadis, to ensure our guidance reflects current expectations and best practices. In 2025, we prioritized translating technical requirements into practical, actionable guidance that clients and peers can apply across industries. Examples of these efforts include:

- ▶ EcoVadis **How-to Guide**: Our EcoVadis team created a practical guide that breaks down the EcoVadis assessment into digestible tips and actionable advice.

3R's Full-service Sustainability Solutions

- ▶ Sustainability Consulting
- ▶ Climate and GHG Solutions
- ▶ Green Building Consulting
- ▶ Sustainability Assurance Services
- ▶ Sustainable Sports and Events
- ▶ Sustainable Product and Packaging

- ▶ Green Sports Alliance Strategy & Revenue **Playbooks**: 3R co-authored two Alliance playbooks—comprehensive guides to implementing sustainability strategies for the sports industry.
- ▶ CSRD and Omnibus blogpost series: We published a collection of timely LinkedIn and blog posts tracking regulatory developments and offering guidance.
- ▶ EcoVadis drop-in office hours: At our office hour sessions, which are open to the public, our experts address commonly asked questions and challenges related to the EcoVadis assessment.
- ▶ **Webinars** on emerging topics: 3R hosted expert-led webinars on key topics, including double materiality assessments, the California climate reporting laws, EPR regulations, best practices for the reporting season, and more.



Sustainability Consulting

We take a holistic approach to help clients define and achieve their sustainability goals, whether they are just starting or refining existing strategies. As a thought partner, we guide organizations to recognize sustainability as a driver of business success.

This mindset shift is a key driver of impact in our work and demonstrates to clients how sustainability supports business growth, strengthens stakeholder trust, and builds long-term resilience.

Our work focuses on identifying issues that matter most and building the “people, process, and tools” needed to manage them effectively. This includes materiality assessments and strategy development, target setting, data systems, sustainability assessments, and reporting. Together, these services help organizations prioritize efforts, track progress, and communicate credible sustainability performance to stakeholders.

Building on this foundation, 3R’s specialized teams support clients in addressing key sustainability challenges and opportunities. Our climate experts help organizations measure greenhouse gas emissions, navigate climate disclosure requirements, and develop decarbonization strategies. We also support initiatives in product and packaging sustainability, supply chain sustainability, green building performance and certification, and responsible event management—helping clients reduce environmental impacts while responding to regulatory, market, and partner expectations.

Learn more about our consulting capabilities [here](#).

We guide organizations to recognize sustainability as a driver of business success.

Sustainability Assurance Services (SAS)

3R’s Sustainability Assurance Services (SAS) provide independent, third-party verification of sustainability data and disclosures. As expectations for transparency grow, assurance helps organizations demonstrate that their sustainability data and processes meet recognized standards while also surfacing opportunities to improve reporting practices, data management, and internal controls.

SAS offers both third-party assurance and review services. We provide verification of sustainability information, such as GHG emissions verification and sustainability report assurance. We also serve as an independent reviewer for programs such as GRESB⁶ and Green Business Certification Inc. (GBCI)⁷, the governing body for several leading green building standards, including LEED and TRUE Zero Waste.

Learn more about our assurance capabilities [here](#).

6. GRESB is a widely used sustainability benchmarking framework for real estate assets. We conduct independent validation of submitted evidence, supporting data quality and helping investors rely on assessment results in decision-making.

7. GBCI oversees certification programs for multiple green building standards. Our validation services assess whether submitted documentation meets program requirements, supporting consistency and credibility across certification processes.



CASE STUDY

3R supports large apparel brand in navigating EPR

We supported a large apparel brand in preparing for California’s EPR requirements by assessing packaging obligations across active states and developing tools to support accurate and efficient EPR reporting. The engagement identified \$200K potential annual EPR fees and highlighted how different packaging materials influence regulatory obligations, providing the client with clearer visibility into material-driven impacts across their packaging portfolio. These insights informed recommendations to strengthen packaging strategy, reduce regulatory risk, and support longer-term packaging decisions.





SOCIAL

We focus on fostering a healthy, engaged, and equitable workplace through policies and practices that support employee well-being, professional development, and belonging. These priorities are managed through a collaborative governance structure led by Human Resources (HR) and the Resources for Employees Sub-committee.

HR provides strategic oversight and serves as a connection to the Leadership Team, while the Sub-committee supports the implementation of various engagement activities and challenges, and events. This structure promotes transparency and shared responsibility in how workplace priorities are developed and managed.

SOCIAL MATERIAL TOPICS



**Employee
Wellness**



**Employee
Engagement**



**Employee Training
and Development**



**Inclusive
Workplace**



EMPLOYEE WELLNESS

In 2025, we introduced targeted initiatives focused on physical, mental, and financial well-being. These included learning opportunities on stress management and financial health, as well as a quarterly wellness challenge designed to encourage physical activity.

Together, these initiatives support employee well-being and help create a work environment that enables employees to perform effectively in a dynamic industry.



Target and Progress

TARGET	STATUS
By the end of 2026, we aim to provide wellness events for employees to participate in at least 3 times within the year.	New target: Beginning stages

Management Approach

3R provides a comprehensive benefits package that supports employee health, financial stability, and work-life balance, which includes a wide-coverage healthcare plan, paid leave, retirement savings options, a 5-week vacation allowance, a year-end break, and employee assistance resources.

We provide support for employees during key career transitions, like retirement and separation. This includes access to one-on-one retirement planning consultations and severance packages based on seniority, except in cases of misconduct or Code of Conduct violations. 3R’s Resources for Employees Sub-committee leads our wellness initiatives, using employee feedback to shape programming that matters most to our people.

Data & KPIs

BENEFITS	2023	2024	2025
Number of employees who took parental leave	2	3	0
Percentage of employees covered by the 3R Healthcare plan	93%	97%	98%

2025 Wellness Event Highlights



GETTING MOVING

In 2025, we hosted several initiatives focused on physical activity, including **walking and movement challenges**. Notable examples were the June and October “Step Up” Challenges, which used a fitness app to track steps and workouts through a live leaderboard. Participants earned recognition and prizes for sustained participation and activity.



MIND MATTERS

In recognition of Mental Health Awareness Month, we hosted a **stress management workshop** focused on navigating workplace challenges and supporting well-being in a fast-paced work environment. The session introduced practical tools such as mindfulness techniques, breathing exercises, and time-blocking strategies for setting healthy boundaries to support work-life balance.



BUILDING FINANCIAL CONFIDENCE

To support financial literacy, we hosted an interactive session led by a wealth advisor focused on **financial planning fundamentals**. The session provided practical guidance to help employees make more informed financial decisions.



EMPLOYEE ENGAGEMENT

As a largely remote organization, we prioritize initiatives that support employee connection, recognition, and open dialogue.



Targets and Progress

TARGETS	STATUS
By the end of 2026, we aim to achieve NPS of 50 and annual employee engagement score of 85%. By the end of 2030, we aim to achieve an annual employee engagement score of 90%.	In progress
By the end of 2026, we aim to provide social engagement events for employees to partake in at least 4 times within the year.	New target: Beginning stages
By the end of 2026, we aim to provide recognition for employees at least 4 times within the year.	New target: Beginning stages
By the end of 2026, we aim to share feedback opportunity surveys with all employees at least 4 times within the year.	New target: Beginning stages

Management Approach

To foster an environment of engaged, satisfied team members in our largely remote workforce, the Resources for Employees Sub-committee leads initiatives that focus on two areas: recognizing employee contributions and creating opportunities for collaboration and connection across teams.

In 2025, the Sub-committee formalized a structure to make engagement efforts more consistent and accessible. Each month, we presented employee recognition awards to employees nominated by their peers, celebrating individual team members' contributions to our workplace. Monthly newsletters highlighted project wins, celebrated employee milestones, and shared resources to help employees stay informed and feel valued.

Employee feedback is central to this engagement strategy. The Sub-committee actively gathers feedback with surveys and open-door channels to improve program offerings and address roadblocks to participation.

By listening and acting on feedback, we strive to make our company engagement initiatives **relevant, inclusive, and impactful** for all team members.



Employee Engagement Survey

In the first quarter of 2025, we conducted our annual employee engagement survey, administered anonymously to encourage candid feedback. The survey achieved a 97% response rate, an increase from 65% in 2024, strengthening the reliability of the insights gathered. Results were shared with employees during a monthly all-hands meeting.

Key results from the 2025 survey:

- Employee Net Promoter Score (eNPS): +45 (“Great”)⁸
- Overall engagement score: 79%
- Pride in company and mission: 97% of respondents
- Team Collaboration: 100% agreement that teams collaborate effectively
- Other key dimensions (growth, culture, leadership, alignment, etc.): ≥75% of respondents expressing confidence

Favorability across key dimensions remained strong. Although the overall engagement score slightly decreased compared to the prior year, the significant increase in survey participation provided a more representative view of employee perspectives. As a result, some variation in the results may be expected as additional employee voices were reflected in the survey. While a score of 79% remained positive, we recognize it did not meet our expectations. We are reviewing survey feedback to better understand the factors contributing to this change and to identify actions that can strengthen engagement in the year ahead.

Data & KPIs

ENGAGEMENT SURVEY QUESTION	2023	2024	2025
Response Rate	79%	65%	97%
Engagement score	Not reported	Not reported	79%
I’m proud to be part of this company	93%	91%	97%
eNPS	Not reported	Not reported	45

8. Source: [Survey Monkey](#)

2025 ON-SITE WORKSHOP

Each fall, 3R hosts a multi-day, in-person workshop in Pittsburgh that brings employees together to connect, collaborate, and co-create. The workshop is aligned with ISO 20121, the international standard for sustainable event management, and is designed to support open dialogue, cross-functional collaboration, and problem-solving.

In 2025, workshop sessions focused on opportunities for growth and scalability. Employees participated in facilitated discussions and breakout groups to share insights, identify challenges, and develop practical ideas to strengthen operations and enhance client value in the years ahead.

Outside of structured sessions, employees connected through social activities, creating opportunities for colleagues from different service lines and project teams—who may not typically work together—to build relationships and strengthen connections.

As part of our on-site tradition of community engagement, employees volunteered with two Pittsburgh-based nonprofit organizations. Volunteers packed diapers for distribution with the Western Pennsylvania Diaper Bank (WPDB)⁹ and supported stormwater resilience efforts with UpstreamPGH¹⁰.

Our 2025 workshop aligned with ISO 20121, the international standard for sustainable event management.

9. Founded in 2012 in response to the “diaper crisis,” Western Pennsylvania Diaper Bank works to address gaps in access to essential hygiene items that are often not covered by public assistance programs.
10. UpstreamPGH focuses on restoring and protecting watershed ecosystems with nature-based solutions to support a healthier urban environment.



EMPLOYEE TRAINING AND DEVELOPMENT

Continuous learning supports both employee growth and our ability to serve clients effectively. From individualized career development plans to a dedicated continuing education budget, we invest in training and development to help team members build relevant skills, adapt to an evolving sustainability landscape, and advance their careers.

Management Approach

3R’s employee development programs are designed to support continuous learning and cross-functional collaboration. Guided by our Career Management Policy, these programs include semi-annual performance reviews, regular career development discussions, customized skills training, and a formal career progression framework that provides employees with a clear pathway for advancement. Employees may also access an individual continuing education fund to support external training, conferences, and professional certifications. These initiatives are overseen by the Director of Business Operations and the Manager of Human Resources.

Conference attendance further supports professional development. Our employees regularly attend industry conferences to facilitate peer exchange, strengthen professional networks, and bring insights on emerging trends and best practices back to inform our work. In 2025, 3R team members represented the company at several major conferences; please see [page 7](#) of this report for our conference attendance.

Target and Progress

TARGET	STATUS
By the end of 2026, all of our employees will achieve at least 50% of their developmental goals prescribed in their career progression plans.	New target: Beginning stages



Career Progression Framework

We strengthened our career development infrastructure with several new initiatives informed by the employee engagement survey results, including the need for a more transparent career advancement framework and more consistent, constructive feedback loops. These programs are:

- **Formalized career progression framework**, which outlines specific role expectations for each level and provides a clear, transparent pathway for advancement opportunities. This framework complements our existing career progression form, which employees update regularly to create actionable plans and track progress.
- **Standardized performance rating scales**, which limit ambiguity for performance evaluation and standardize feedback to be directly applied to each employee’s day-to-day work.

As these programs are implemented, we will continue to evaluate how they support employee growth and align with our long-term talent strategy.

New Learning Management System

In 2025, we implemented a new Learning Management System (LMS) to support more consistent training and skill tracking across the organization. The system enables more structured training modules and personalized learning paths as employees develop expertise in areas aligned with both their interests and evolving client needs.

Supporting Emerging Sustainability Professionals

3R supports the development of emerging sustainability professionals through internships and academic partnerships with universities. Since 2019, we have welcomed approximately 20 interns each summer to support sustainability assessment review work within SAS. We approach intern development with the same intent as full-time employee growth, offering mentorship and hands-on learning to build technical skills. This program also serves as an important talent pipeline, with approximately 45 percent of our current workforce beginning as interns.

We welcome approximately 20 interns each summer to support sustainability assessment review work within SAS.

Data & KPIs

TRAINING AND DEVELOPMENT METRICS	2023	2024	2025
Total training hours	2,638	1,693	1,529
Percentage of employees with a career progression plan	N/A	N/A	100%
Percentage of employees who have received performance reviews	100%	100%	100%



INCLUSIVE WORKPLACE

Diverse perspectives drive our innovative approach to solving complex global sustainability challenges. As a certified women-owned business, 3R champions diversity across our workforce, community, and corporate partnerships. We demonstrate our commitment to inclusion by consistently benchmarking our practices against professional standards such as the B Lab® standards for Certified B Corps and EcoVadis.



Target and Progress

TARGET	STATUS
By the end of 2026, 100% of our managers and HR staff will participate in training in line with B Lab’s Justice, Equity, Diversity, and Inclusion (JEDI) ¹¹ principles.	In Progress

Management Approach

At 3R, we celebrate the diverse backgrounds, perspectives, and experiences our employees bring to our work and strive to create an inclusive and equitable work environment as our core people strategy.

Policy Integration

Our Respectful Workplace Policy, Employee Handbook, and Code of Conduct guide recruiting, promotion, and workplace conduct. Together, these policies establish expectations for ethical behavior and prohibit discrimination, harassment, and bullying.

Inclusive Hiring

3R is a proud equal opportunity employer. Our hiring process follows a standardized procedure that includes structured resume screening, behavior-based interview questions that assess merit, and uniform evaluation criteria to minimize bias.

Inclusive Purchasing Practices

We incorporate social and environmental considerations into purchasing decisions in line with our Sustainable Procurement Policy. This includes prioritizing local, independent, and diverse suppliers, such as women-owned, veteran-owned, LGBTQ+-owned, minority-owned, and Certified B Corps.

Reporting and Accountability

3R uses a third-party ethics hotline to provide employees with a dedicated channel for reporting concerns. The reporting hotline information is communicated to 3R employees, contractors, and suppliers through quarterly newsletters.

Sustainability Benchmarking and Certification

We benchmark our inclusion practices against third-party frameworks, including Certified B Corp, EcoVadis, and the Vibrant Pittsburgh Index. In 2025, we continued to perform strongly across these assessments and maintained our certification as a Women’s Business Enterprise for the sixth consecutive year.



11. JEDI is a framework introduced by B Lab that promotes justice, equity, diversity, and inclusion in business practices, with the goal of dismantling systemic inequities. It guides certified B Corps in embedding fairness and representation into aspects such as governance, hiring, compensation, and community engagement.



Pay Gap Analysis

In 2025, our Human Resources Manager completed 3R’s first pay gap analysis. Compensation was benchmarked against factors such as experience, technical skills, responsibilities, and growth, as well as peers with similar roles and responsibilities. Minor variances were addressed through salary adjustments, and we remain committed to conducting ongoing reviews to ensure pay equity across the company.

2026 Planned Initiatives

We plan on introducing several initiatives in 2026 to align ourselves with B Lab’s Justice, Equity, Diversity, and Inclusion (JEDI) framework to strengthen our approach to equity and inclusion across the organization.

These initiatives include developing a JEDI Action Plan with defined actions, timelines, responsible owners, and review mechanisms. We will also implement a recruiting policy that supports wage transparency and prohibits requesting salary history. In addition, we will strengthen inclusive hiring practices to reduce bias and develop guidance to support respectful and consistent communication across internal and external materials.

Data & KPIs

DISCRIMINATION AND DIVERSE SUPPLIER SPEND METRICS	2023	2024	2025
Total number of confirmed incidents of discrimination	0	0	0
Percent of budget spent on independent, local businesses	27%	19%	35%





GOVERNANCE

Customer relationships, data privacy, and data security are central to our ability to deliver value. We build long-term client partnerships by understanding client objectives, tailoring solutions, and incorporating feedback to strengthen engagement over time. We do not engage in lobbying or political activities, and our work is focused solely on supporting clients through objective, non-partisan sustainability services. In parallel, we protect sensitive information through certified security systems, defined security policies, and company-wide IT security training. Together, these practices support reliable, high-quality service delivery and responsible business operations.

GOVERNANCE MATERIAL TOPICS



**Data Privacy
and Security**



**Customer
Relations**



CUSTOMER RELATIONS

Strong client relationships enable us to deliver tailored, effective sustainability strategies that create real value for our clients. Our approach goes beyond compliance and box-checking, focusing on trust, collaboration, and educating clients about the business value of sustainability. By meeting clients where they are and growing with them through our full-service offerings, we are fostering partnerships that blossom into long-term transformation.

Targets and Progress

TARGETS	STATUS
Maintain a client NPS of above 80	Achieved
Achieve 80% client retention rate ¹²	New target: Beginning stages

Management Approach

3R’s client engagement approach is grounded in a management system framework that integrates people, processes, and tools to support consistent, high-quality outcomes. We work with clients to develop internal management systems that align resources and capabilities with sustainability objectives, supporting both strategic and financial value creation. Each engagement is tailored to the client’s specific context, allowing us to meet clients where they are in their sustainability journey rather than applying a one-size-fits-all approach.

This approach supports long-term, trust-based partnerships that contribute to client satisfaction, repeat engagements, and business resilience for 3R.

Our client engagement practices are embedded across key stages of the customer journey:

- **Value Definition:** We begin every engagement by mapping the client context to understand their industry, operations, and sustainability maturity. This practice helps us gather information needed to design an approach that delivers meaningful value.
- **Sustainability Education and Capability Building:** Through hands-on coaching and knowledge transfer, we help clients build internal capabilities and embed sustainability into core operations for lasting impact throughout their sustainability journey.
- **Satisfaction Surveys and NPS Tracking:** Post-engagement, we measure client satisfaction through client satisfaction surveys and client NPS, and collect client feedback to refine our services.

Strategic Partnerships with Leading Sustainability Organizations

3R is a long-standing partner with leading sustainability organizations, including EcoVadis, CDP, GRESB, and U.S. Green Building Council. We leverage these strategic partnerships to access sustainability insights and best practices, which we apply to deliver innovative, high-impact client solutions. Key collaborations during the year are highlighted in the Year in Review section on [page 6](#).

12. Client retention rate measures the percentage of our client base that we have consistently engaged with over the full year. This metric indicates 3R’s ability to keep our existing clients over a period of time, with a heightened focus on long-term relationships and client loyalty.



2025 Highlights

NPS SCORE: 86+

CLIENT RETENTION RATE: 87.5%

Client feedback remains a key indicator of service quality. In 2025, our NPS averaged 86, and our client retention rate was 87.5%, demonstrating our success in delivering client value and maintaining strong client relationships. Strong client satisfaction also contributed to continued business growth, with the company achieving 60% year-over-year sales growth.

Data & KPIs

CUSTOMER RELATIONS METRICS	2023*	2024	2025
Client NPS ¹³	100	95	86

Client retention rate	Not reported	Not reported	87.5%
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13. A formal NPS question using the 0–10 scale was not added to the survey until 2024. However, in both 2022 and 2023, the survey included the statement “I would recommend 3R to others,” to which 100% of respondents selected either “Agree” or “Strongly Agree.” If we were to approximate NPS using this 5-point scale—classifying “Strongly Disagree” and “Disagree” as detractors, “Neutral” as passive, and “Agree” and “Strongly Agree” as promoters—the resulting NPS would be 100.

CLIENT TESTIMONIALS

“

Working with 3R Sustainability has been **transformative** for Hard Rock Stadium. Their expert team conducted a thorough feasibility study and developed a comprehensive roadmap that guide us toward achieving higher sustainability certifications.

”

“

Their strategic approach not only helped us enhance our indoor environmental quality and reduce energy costs but also **increased the value of our properties** and **made our operations more efficient.**

”

-HARD ROCK STADIUM

“

3R Sustainability has provided **invaluable strategic guidance** throughout our partnership. Their expertise and hands-on support throughout the EcoVadis process **helped us achieve a 24-point improvement** over two years and identify opportunities to strengthen our sustainability efforts. We are **extremely proud** of the progress we have achieved with 3R’s support.”

”

-PARKER HANNIFIN

“

As a small business owner, it is not often to find a company that can help you through complicated processes.

3R not only shepherded us through a sustainability project; **they made it so it could grow in the future**, in lockstep with our company.”

”

-HIREVISION STAFFING LLC



DATA PRIVACY AND SECURITY

Safeguarding data is essential to building stakeholder trust, organizational resilience, and long-term success. As digital systems and data needs grow, so do the risks of information leaks and operational disruptions. To address these challenges, 3R applies strong information security practices to reinforce our commitments to ethical data management, data privacy, and cybersecurity risk mitigation.

Targets and Progress

TARGETS	STATUS
100% of 3R employees trained on data privacy and security by the end of 2025.	Achieved
Maintain 0 confirmed annual information security incidents.	Achieved

Management Approach

3R’s information technology (IT) security management follows a framework that combines policies, state-of-the-art technology safeguards, and continuous training, which enables employees to identify and mitigate risks. The Director of Operations oversees the implementation of IT policies and practices, playing a key role in monitoring and responding to security threats in collaboration with our IT and security provider.



Core Components of Our Approach

- **Secure IT Infrastructure:** We invested in SOC 2-certified¹⁴ platforms to securely store customer information and maintain data integrity.
- **Incident Response:** A Security Incident Response Plan is in place, outlining clear steps for identifying, reporting, containing, and resolving security events.
- **Employee Training and Awareness:** All employees complete regular IT security training through KnowBe4, covering essential topics such as phishing prevention, use of AI, and other key security measures. Training completion rate in 2025 remained 100%.

14. SOC 2 Certification is a voluntary data security management framework developed by the American Institute of Certified Public Accountants (AICPA), attesting to organizations' controls to protect customer data.



Responsible Use of AI

We began incorporating AI into our services to streamline research and accelerate data analysis, enhancing efficiency and enabling employees to focus on higher-value work. To promote safe and ethical use of generative AI, we introduced a Generative AI Use Policy and provided dedicated training during our annual on-site event. An AI Champion Committee meets biweekly to share lessons learned with quarterly training provided to the full 3R team to increase engagement and reinforce the secure and responsible integration of new technologies within our systems.

Policy Updates and Continuous Improvement

In 2025, we revised our key control framework to reflect the needs of an expanding remote workforce and align with the CIS and NIST (National Institute of Standards and Technology) standards. Updates included policies on information security, business continuity, compliance, asset management, awareness training, and network and computer management. We made strides on closing the opportunities identified in the 2024 third-party risk assessment and are ahead of schedule to achieve our goal to close 100% gaps.

Data & KPIs

INFORMATION SECURITY METRICS	2023	2024	2025
Percentage of employees that have been trained on IT security	0%	100%	100%
Total number of identified leaks, thefts, or losses of customer data	0	0	0
Total number of substantiated complaints received concerning breaches of customer privacy	0	0	0
Total number of customers affected by IT breaches	0	0	0
Total number of individuals affected by IT breaches	0	0	0





APPENDIX



GLOBAL REPORTING INITIATIVE (GRI) CONTENT INDEX

STATEMENT OF USE	3R has reported in accordance with the GRI Standards for the reporting period of January 1, 2025, to December 31, 2025.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	N/A – No applicable GRI sector standard used

GRI 2: General Disclosures 2021

GRI DISCLOSURE		PAGE/RESPONSE
2-1	Organizational details	See About 3R and SAS, pg. 4
2-2	Entities included in the organization's sustainability reporting	See About 3R and SAS, pg. 4 This report covers the activities of 3R, LLC including both our Consulting and Sustainability Assurance Services division.
2-3	Reporting period, frequency, and contact point	This report covers information and data from 01 January 2025- 31 December 2025.2 3R produces an annual sustainability report. For questions or comments regarding this report contact info@3rsustainability.com
2-4	Restatements of information	There are no restatements for this report.
2-5	External assurance	3R has adhered to the AA1000AS v3 2020 standard and prepared this report to support a Type 2 Moderate level of assurance for reliable and quality performance data for the year ending 31 December 2025. The assurance statement can be viewed here: INSERT LINK
2-6	Activities, value chain, and other business relationships	See About 3R and SAS, pg. 4 As a professional services firm with fewer than 50 employees and largely remote operations, 3R Sustainability has a limited supply chain. Our procurement primarily consists of software, IT tools, and employee-related services such as HR platforms and training resources.
2-7	Employees	See Inclusive Workplace, pg. 24 and Additional Metrics – Workforce Demographic Breakdown, pg. 39 Data is reported as headcount at the end of the reporting period (December 31, 2025). This does not include participants in our summer internship program, which typically engages around 20 interns and represents a seasonal fluctuation in workforce size. We had no non-guaranteed hours employees as of the reporting date.
2-8	Workers who are not employees	3R Sustainability engages a limited number of workers who are not classified as employees. The most common type is independent contractors, who primarily support specialized services such as LEED review and design work (e.g. report layout and website content). 3R had 33 independent contractors as of the end of the reporting period (December 31, 2025).
2-9	Governance structure and composition	See Sustainability Governance, pg. 10, Inclusive Workplace, pg. 24 and Additional Metrics – Workforce Demographic Breakdown, pg. 39 As a small, privately held professional services firm, 3R Sustainability does not maintain independent board members or formal board committees. Our highest governance body is the Leadership Team, composed of executives who provide strategic direction and oversee the organization's impacts on the economy, environment, and people. Reflecting the scale and structure of our organization, we currently track select composition metrics, including gender representation.



GRI DISCLOSURE		PAGE/RESPONSE
2-10	Nomination and selection of the highest governance body	As a private company, there is no nomination process for the Leadership Team, 3R's highest governance body.
2-11	Chair of the highest governance body	3R Sustainability's Leadership Team does not have a designated chair. Jana Lake holds the highest executive position as President. Conflicts of interest are addressed through our Code of Ethics and Ethics & Compliance Hotline.
2-12	Role of the highest governance body in overseeing the management of impacts	See Sustainability Governance, pg. 10 and Stakeholder Engagement, pg. 9 3R Sustainability's Leadership Team, as the highest governance body, is responsible for setting and updating the organization's mission, values, and sustainability strategy.
2-13	Delegation of responsibility for managing impacts	See Sustainability Governance, pg. 10
2-14	Role of the highest governance body in sustainability reporting	See About this Report, pg. 2 3R's Leadership Team is responsible for reviewing and approving the organization's material topics and sustainability report.
2-15	Conflicts of interest	3R Sustainability addresses conflicts of interest through our Code of Ethics and Code of Conduct, which outline procedures to identify, prevent, and mitigate potential conflicts. As a privately held company without a formal board or shareholders, 3R has no relevant conflicts of interest to disclose for the reporting period.
2-16	Communication of critical concerns	See Additional Metrics, pg. 38 3R Sustainability has established multiple channels for employees to raise concerns, including direct communication with supervisors or Human Resources, as well as a confidential Ethics & Compliance Hotline, in line with our Whistleblower Policy. If a critical concern were to be raised, it would be reviewed by senior leadership to determine appropriate action. We maintain a strict non-retaliation policy for individuals who report concerns in good faith. During the reporting period, no critical concerns were communicated to the highest governance body.
2-17	Collective knowledge of the highest governance body	3R Sustainability's Leadership Team actively monitors emerging sustainability frameworks, regulatory developments, and best practices through regular participation in industry associations, standards-setting bodies, professional development opportunities, and thought leadership forums. This continuous learning ensures that sustainability is integrated into both our client solutions and own strategic direction and internal operations.
2-18	Evaluation of the performance of the highest governance body	3R Sustainability uses a biannual performance review cycle that includes a 360-degree feedback process to evaluate the performance of our highest governance body. Employees are invited to provide anonymous feedback on colleagues across all levels, including leadership. While evaluations are internal and not conducted by an external party, they support ongoing performance improvement and accountability. No changes to the composition of the governance body were made during the reporting period as a result of these evaluations.
2-19	Remuneration policies	3R Sustainability does not maintain a separate remuneration policy for our highest governance body. Leadership is covered by the company's overall compensation framework. Salary adjustments are merit-based and reviewed annually. While compensation is not formally tied to specific sustainability targets, leadership performance is evaluated in alignment with 3R's mission and impact. 3R Sustainability does not offer variable pay, sign-on bonuses, termination payments, clawbacks, or formal retirement benefits beyond standard employer-sponsored contributions
2-20	Process to determine remuneration	As a privately held company, 3R Sustainability develops, reviews, and implements our remuneration policies internally. Senior leadership oversees this process without the involvement of an independent committee or external consultants. Stakeholder input is not formally solicited, and no shareholder votes are held on remuneration matters. Compensation decisions are based on organizational performance, role responsibilities, and individual evaluations.
2-21	Annual total compensation ratio	We do not disclose this information at this time due to the confidential nature of our compensation.
2-22	Statement on sustainable development strategy	See Letter from the President, pg. 3



GRI DISCLOSURE		PAGE/RESPONSE
2-23	Policy commitments	3R Sustainability is committed to the Ten Principles of the UN Global Compact, including respecting human rights and applying a precautionary approach to environmental challenges. In addition, our policies align with B Lab's JEDI (Justice, Equity, Diversity, and Inclusion) principles, reinforcing our dedication to fostering fairness, inclusivity, and equity across our operations and partnerships. These commitments are embedded in our Code of Ethics and Code of Conduct, which are reviewed and approved by our highest governance body and apply to all of 3R's business activities and relationships. Although we do not maintain a standalone due diligence framework, our approach prioritizes minimizing risks to people and the environment through thoughtful business decisions, internal policies, and client engagements. This proactive stance ensures that risk considerations are embedded in our practices. Our commitment to respecting human rights includes attention to key stakeholder groups such as employees, interns, and vulnerable populations affected by supply chain labor practices, particularly through our consulting work. These policy commitments are communicated internally through the Employee Handbook and onboarding process, and externally through this Sustainability Report. At this time, our policy commitments are not published as standalone public documents; however, their content is described throughout this report and available upon request.
2-24	Embedding policy commitments	All employees are required to review and sign the Employee Handbook and Code of Conduct, which are stored and accessible through our Human Resources Information System (HRIS). Responsibility for upholding these commitments is shared across the organization, with oversight from leadership and reinforcement through team meetings when relevant. Policy expectations, including standards of conduct and ethical behavior, are integrated into internal operations and client engagements. While formal training is in development, 3R addresses conduct expectations as needed and reinforces them through direct communication and leadership example.
2-25	Process to remediate negative impacts	Employees and stakeholders can report concerns through direct feedback, escalation to supervisors or Human Resources, or anonymously via our RedFlag Reporting Hotline, as outlined in our Whistleblower Policy. All reported concerns are reviewed by appropriate personnel and addressed in a timely manner. While 3R has not identified any material negative impacts to date, we are prepared to cooperate in remediation if such issues arise. Stakeholders are currently not involved in the design or evaluation of our grievance mechanisms; however, feedback is welcomed and mechanisms are periodically reviewed to ensure accessibility to all and effectiveness.
2-26	Mechanisms for seeking advice and raising concerns	3R Sustainability maintains an open-door approach where employees can request advice or clarification through their supervisors, Human Resources, team meetings, or directly from leadership. Concerns about unethical business conduct can be reported through the same channels, or anonymously via the Red Flag Reporting Hotline.
2-27	Compliance with laws and regulations	3R Sustainability had no confirmed instances of non-compliance with laws or regulations during the reporting period.
2-28	Membership associations	See Memberships and Associations, pg. 5
2-29	Approach to stakeholder engagement	See Stakeholder Engagement, pg. 9
2-30	Collective bargaining agreements	No 3R employee is currently covered by collective bargaining agreements.

GRI 3: Material Topics 2021

GRI DISCLOSURE		PAGE/RESPONSE
3-1	Process to determine material topics	See Materiality, pg. 8
3-2	List of material topics	See Materiality, pg. 8



GRI 305: Emissions 2016

GRI DISCLOSURE		PAGE/RESPONSE
3-3	Management of material topics	See Greenhouse Gas Emissions, pg. 14
305-1	Direct (Scope 1) GHG emissions	See Greenhouse Gas Emissions, pg. 14
305-2	Energy indirect (Scope 2) GHG emissions	See Greenhouse Gas Emissions, pg. 14
305-3	Other indirect (Scope 3) GHG emissions	See Greenhouse Gas Emissions, pg. 14
305-4	GHG emissions intensity	Our GHG emissions intensity in 2025 was 2.27 kg CO2e/hour worked. Number of hours worked excluded PTO, VTO, and training. Scope 1, scope 2 and scope 3 emissions have been included in this intensity ratio.
305-5	Reduction of GHG emissions	See Greenhouse Gas Emissions, pg. 14
305-6	Emissions of ozone-depleting substances (ODS)	Due to the nature of 3R’s business, this is not applicable to our reporting.
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Due to the nature of 3R’s business, this is not applicable to our reporting.

GRI 401: Employment 2016

GRI DISCLOSURE		PAGE/RESPONSE
3-3	Management of material topics	See Employee Wellness, pg. 19
401-1	New employee hires and employee turnover	See Additional Metrics, pg. 38
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Benefits provided to full-time staff: 401(k) retirement savings plan; Health Care Flexible Spending Account (FSA)/Health Savings Account (HSA); Family, Maternity, and Parental Leave Program; Paid Time Off (PTO); Flexible work format (remote and hybrid work options); Medical plan (coverage for mental health and substance abuse services, telehealth crisis counseling, and psychotherapy); Dental and vision plans; Life insurance; Short-term disability (STD) and long-term disability (LTD) coverage; Employee Assistance Program (EAP) providing digital resources and clinical support for mental health; Subscription to the Calm App to provide access to guided meditation, sleep stories, and relaxation tools to reduce stress and improve mental well-being; Legal subscription for access to legal advice and services; Norton LifeLock subscription for identity theft protection and online security.
401-3	Parental leave	See Employee Wellness, pg. 19



GRI 404: Training and Education 2016

GRI DISCLOSURE		PAGE/RESPONSE
3-3	Management of material topics	See Employee Training and Development, pg. 22
404-1	Average hours of training per year per employee	See Employee Training and Development, pg. 22, and Additional Metrics, pg. 38
404-2	Programs for upgrading employee skills and transition assistance programs	See Employee Training and Development, pg. 22
404-3	Percentage of employees receiving regular performance and career development reviews	See Employee Training and Development, pg. 22

GRI 405: Diversity and Equal Opportunity 2016

GRI DISCLOSURE		PAGE/RESPONSE
3-3	Management of material topics	See Inclusive Workplace, pg. 24
405-1	Diversity of governance bodies and employees	See Inclusive Workplace, pg. 24 and Additional Metrics – Workforce Demographic Breakdown, pg. 39
405-2	Ratio of basic salary and remuneration of women to men	Due to the confidential nature of our compensation, we do not disclose this information at this time.

GRI 406: Non-discrimination 2016

GRI DISCLOSURE		PAGE/RESPONSE
3-3	Management of material topics	See Inclusive Workplace, pg. 24
406-1	Incidents of discrimination and corrective actions taken	See Inclusive Workplace, pg. 24

GRI 418: Customer Privacy 2016

GRI DISCLOSURE		PAGE/RESPONSE
3-3	Management of material topics	See Data Privacy and Security, pg. 29
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	See Data Privacy and Security, pg. 29

Enabling Client Sustainability

DISCLOSURE		PAGE/RESPONSE
3-3	Management of material topics	See Enabling Client Sustainability, pg. 16



SUSTAINABLE ACCOUNTING STANDARDS BOARD (SASB) INDEX

Professional & Commercial Services Industry

TOPIC	ACCOUNTING METRIC	CATEGORY	CODE	2025 RESPONSE
Data Security	Description of approach to identifying and addressing data security risks	Discussion and Analysis	SV-PS-230a.1	See Data Privacy and Security, pg. 29
	Description of policies and practices relating to collection, usage, and retention of customer information	Discussion and Analysis	SV-PS-230a.2	See Data Privacy and Security, pg. 29
	(1) Number of data breaches, (2) percentage that (a) involve customers' confidential business information and (b) are personal data breaches, (3) number of (a) customers and (b) individuals affected	Quantitative	SV-PS-230a.3	There were 0 data breaches during the reporting year.
Workforce Diversity & Engagement	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, and (c) all other employees	Quantitative	SV-PS-330a.1	Male Leadership: 23%; Female Leadership: 77% Male Management: 0%; Female Management: 100% Male Employees: 17%; Female Employees: 83% 3R Sustainability does not currently track or report on broader diversity group representation beyond gender.
	(1) Voluntary and (2) involuntary turnover rate for employees	Quantitative	SV-PS-330a.2	During the reporting year, 3R had a total employee turnover rate of approximately 14%. Of the 5 departures, 2 were involuntary for performance reasons, and 3 were voluntary.
	Employee engagement as a percentage	Quantitative	SV-PS-330a.3	The 2025 Employee satisfaction survey had a response rate of 97%. The engagement score result was 79%. For more information, please see Employee Engagement, pg. X
Professional Integrity	Description of approach to ensuring professional integrity	Discussion and Analysis	SV-PS-510a.1	3R Sustainability promotes ethical business conduct through our Code of Ethics and Code of Conduct, which cover topics such as conflicts of interest, fraud, and information security. All employees review and acknowledge these policies during onboarding, with signed documents stored in our Human Resources Information System (HRIS) for easy access.
	Total amount of monetary losses as a result of legal proceedings associated with professional integrity	Quantitative	SV-PS-510a.2	There have been no legal proceedings within the reporting year.
Activity Metrics	Number of employees by: (1) full-time and part-time, (2) temporary, and (3) contract	Quantitative	SV-PS-000.A	See Inclusive Workplace, pg. 24 and Additional Metrics – Workforce Demographic Breakdown, pg. 39 Full Time Employees: 34 Part Time Employees: 2 Temporary Employees: 22 Contract Employees: 33
	Employee hours worked, percentage billable	Quantitative	SV-PS-000.B	3R employees worked a total of 64,064 hours in 2025, with 50.46% billable.



ADDITIONAL METRICS

3R additionally reports on the following metrics to align with reporting best practices of EcoVadis, the B Lab standards, and GRI.

Social

EMPLOYEE TURNOVER RATE	2023	2024	2025
GENDER			
Female	13%	12%	2.9%
Male	0%	0%	11.8%
Non-binary	0%	0%	0%
AGE GROUP			
<30	3%	9%	2.9%
30-50	10%	3%	11.8%
50+	0%	0%	0%
TOTAL NUMBER	4	4	5

NEW HIRES	2023	2024	2025
GENDER			
Female	13%	12%	11.8%
Male	0%	0%	2.9%
Non-binary	0%	50%	0%
AGE GROUP			
<30	13%	9%	2.9%
30-50	10%	9%	11.8%
50+	0%	0%	0%
TOTAL NUMBER	7	6	5

AVERAGE TRAINING HOURS BREAKDOWN		2023	2024	2025
GENDER				
Female		87	70	45
Male		74	71	23
Non-binary		121	110	56
EMPLOYEE CATEGORY				
Leadership		106	90	37
Management		84	42	61
Employees		83	70	40

HEALTH AND SAFETY		2023	2024	2025
Number of days lost to work-related injuries, fatalities, and ill health		0	0	0
Number of confirmed work-related safety incidents		0	0	0

3R WORKFORCE ¹⁵		LEADERSHIP TEAM ¹⁶	PERMANENT EMPLOYEES	FULL-TIME EMPLOYEES	PART-TIME EMPLOYEES	TEMP. INTERNS
Gender	Male	2	7	6	1	0
	Female	10	28	26	2	3
Region	U.S.	13	32	30	2	3
	Europe	0	2	2	0	0
	Others	0	0	0	0	0
Age Group	<30	1	17	17	0	3
	30-50	10	15	13	2	0
	50+	2	2	2	0	0

15. The reported data reflects 3R’s headcount as of December 31, 2025.

16. Leadership team has been defined as an employee who oversees a service line offering or is an associate director title or above.



Workforce Demographic Breakdown

		2023			2024			2025		
	AGE	MALE	FEMALE	NON-BINARY	MALE	FEMALE	NON-BINARY	MALE	FEMALE	NON-BINARY
Leadership	20-30	0	2	0	0	2	0	0	1	0
	30-49	2	1	0	2	1	0	1	7	0
	50+	0	2	0	0	2	0	0	2	0
	TOTAL	7			7			12		
Management	20-30	1	3	0	0	2	0	0	2	0
	30-49	0	1	0	3	1	0	1	2	0
	50+	0	0	0	0	1	0	0	0	0
	TOTAL	5			7			5		
Employees	20-30	1	12	2	1	19	0	2	10	1
	30-49	2	4	0	2	3	0	1	3	0
	50+	0	0	0	0	0	0	0	0	0
	TOTAL	21			19			17		
Interns	20-30	11	19	0	6	17	1	4	14	0
	30-49	0	1	0	1	1	0	0	4	0
	50+	0	0	0	0	0	0	0	0	0
	TOTAL	31			25			22		

Environmental

WASTE	2023	2024	2025
Total weight of waste diverted from disposal (lbs)	38.0	50.9	31.0
Percentage of waste diverted from disposal	10%	18%	15%
Total weight of non-hazardous waste (lbs)	380.0	284.4	201.85

Governance

ETHICS AND ANTI-CORRUPTION	2023	2024	2025
Percentage of employees trained on ethics	100%	100%	100%
Number of confirmed incidents of corruption	0	0	0
Number of reports related to whistleblower procedure	0	0	0

SUSTAINABLE PROCUREMENT	2023	2024	2025
Percentage of suppliers with an environmental clause	0%	0%	0%

Percentage of suppliers with a human rights clause	0%	0%	0%
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AA1000 ASSURANCE LETTER



AA1000AS v3 Assurance Statement

Prepared for: 3R, LLC (3R Sustainability)
Intended Users: 3R Sustainability Stakeholders
Date Issued: 21 September 2026

I. Introduction

Sustainability Assurance Services (SAS) has conducted an independent third-party, Type 2 Moderate Assurance review of 3R Sustainability’s 2025 sustainability report and data and Scope 1, 2, and 3 GHG Emissions Inventory for the year ending 31 December 2025 in accordance with AccountAbility’s AA1000 Assurance Standard 2018 (AA1000AS v3). This review assessed the accountability and reliability of 3R Sustainability’s sustainability management, performance and reporting practices.

The objective of this Type 2 Moderate level assurance review was to assess the inclusivity, materiality, responsiveness, impact (“the Principles”) and information reliability and quality set out in the AA1000 Assurance Standard v3.

II. Roles and Responsibilities

For a Type 2 assurance engagement, the SAS Assurance Team assesses the extent of the organization’s adherence to all four AA1000 AccountAbility Principles and provide relevant findings and conclusions, and shall, additionally, assess and evidence the reliability and quality of specified sustainability performance and disclosed information, providing relevant findings and conclusions.

3R Sustainability is responsible for the preparation, collation and reporting of qualitative and quantitative data and reporting materials in addition to the establishment and maintenance of appropriate performance management and internal control systems from which the reported information is derived. If information is spread across multiple disclosures – such as company reports, company webpages, stakeholder reports, or regulatory-specific disclosures – 3R Sustainability is responsible for ensuring that the information is not edited or amended in any way after assurance.

III. Independence and Competence

As part of its independent assessment, SAS does not make recommendations to its clients, but it does identify gaps in reporting that can be used for improvements. Further, SAS was not involved in the development of the sustainability report or other provided information, nor does SAS retain a relationship with its clients that would cause a conflict of interest or compromise its ability to perform an independent assessment.

IV. Process and Scope of Assurance

The scope of the assurance included 3R Sustainability’s 2025 Sustainability Report which was prepared in accordance with the Global Reporting Initiative (GRI) Standards and included SASB disclosures, alignment to the UN Sustainability Development Goals. The assurance also included 2025 Scope 1, 2, and 3 GHG emissions for all activities and facilities under the operational control and prepared in accordance with World Resources Institute and World Business Council for Sustainability Development Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (revised edition). To review the design of processes, systems, and controls for

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managing reliability and quality of specified information, the SAS Assurance team also reviewed internal 3R Sustainability data tracking sheets, calculations, presentations, sustainability working group meeting topics, stakeholder engagement results and materiality assessment summaries. Table 1 below outlines the 2025 3R Sustainability GHG inventory summary.

Table 1. 3R Sustainability 2025 Greenhouse Gas (GHG) Emissions Summary

3R Sustainability 2025 GHG Inventory Summary (t CO2e)	
Scope 1	8
Scope 2 (Market-based)	0
Scope 2 (Location-based)	6
Scope 3	151
Total (Market-based)	159

V. Methodology

The SAS assurance team conducted an information gathering session with 3R Sustainability using question-and-answer format. 3R Sustainability presented relevant documentation from stakeholders and shared both public and internal documents to demonstrate adherence to the AA1000 principles. Public reports and internal data tracking sheets and procedures were shared by 3R Sustainability to support the sustainability performance data reliability and quality.

VI. Limitations

An assurance engagement is conducted at a point in time and not performed continuously throughout the year. The procedures performed aimed at collecting information throughout the entire reporting year to gather as much historical, present and forward-looking information as possible.

No significant findings have come to our attention that cause us to believe that the sustainability management, reporting and performance has not been conducted in adherence to the AA1000 AccountAbility Principles. In all material respects, 3R Sustainability has adhered to the AA1000AS v3 2018 Standard and has provided sufficient evidence to support Moderate level of assurance for reliable and quality performance data for the year ending 31 December 2025.

Gina MacIlwraith, MBA, SEP, LCSAP
Lead Certified Sustainability Assurance Practitioner – certificate number: L29042501
Sustainability Assurance Services
21 September 2026

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REALIZING THE VALUE OF SUSTAINABILITY SINCE 2015