



2024

Sustainability Report

CONTENTS

INTRODUCTION 2

About This Report.....2

Letter from the President.....3

About 3R Sustainability & Sustainability Assurance Services4

2024 Highlights & Recognitions7

Materiality Assessment & Stakeholder Engagement Process9

Sustainability Governance10

UN Sustainable Development Goals11

ENVIRONMENTAL 13

Greenhouse Gas Emissions14

Enabling Client Sustainability.....17

SOCIAL 24

Employee Wellness25

Empowering an Engaged Workforce.....27

Nurturing Talent through Training & Development30

Inclusive Workplace.....32

GOVERNANCE 34

Customer Relations.....35

Data Privacy & Security37

APPENDIX 39

Additional Metrics.....40

GRI Index.....42

SASB Index.....49



ABOUT THIS REPORT

Sustainability is the heart of our business, driving our commitment to not only guide others on their sustainability journeys but also to lead by example in everything we do. In 2024, we conducted a refreshed materiality assessment to identify the priority topics guiding our sustainability strategy. This report highlights the resulting actions, achievements, and case studies aligned with these focus areas, reflecting our commitment to transparency, accountability, and meaningful impact.

Covering the period from January 1 to December 31, 2024, this report was prepared in accordance with the Global Reporting Initiative (GRI) Standards and includes Sustainability Accounting Standards Board (SASB) disclosures. It highlights our contributions to the United Nations Sustainable Development Goals (SDGs) and serves as our annual Communication on Progress for the United Nations Global Compact, reaffirming our commitment to its principles.

Approved by our leadership team, this report underscores our dedication to continuous improvement—within our organization, in collaboration with our clients, and in pursuit of a more sustainable future.

For questions about this report, please contact: info@3RSustainability.com

LETTER FROM THE PRESIDENT



JANA LAKE
3R President & Owner

As we reflect on 2024, I am immensely proud to share the strides we've made as a company committed to advancing sustainability. This year marks a period of significant achievements and purposeful growth for 3R Sustainability, whose name reflects the values that guide our work: Responsibility, Resilience, and Results. These principles continue to reinforce our dedication to transparency, accountability, and driving meaningful impact.

Our journey this year began with a comprehensive update to our material topics, with a focus on impacts, risks, and opportunities. This groundwork informed the development of our strategic plan, setting ambitious business and sustainability goals for 2025. Our newly implemented governance structure ensures that these goals are actively managed, empowering us to stay resilient and proactive in a rapidly changing world.

One of our proudest milestones was achieving our B Corp certification as an independent organization for the first time. This certification underscores our commitment to high social and environmental performance standards. Aligned with this commitment, we proudly uphold the Ten Principles of the United Nations Global Compact, advancing human rights, labor standards, environmental responsibility, and anti-corruption practices within our organization and through our client engagements.

Internally, we continue to foster sustainability and engagement within our team. This year, we hosted our annual onsite event following ISO 20121 standards, setting a strong example in sustainable event management. Additionally, we formalized career progression pathways in our performance reviews, further investing in employee growth and satisfaction.

Externally, we made significant strides in strengthening our strategic partnerships. Our long-standing collaboration with EcoVadis remains central to our mission as we are one of only two Strategic Training Partners in North America. This partnership enables us to support organizations in embedding sustainability into their core operations, helping them achieve their sustainability goals with a proven framework. In addition to helping our clients, we are proud to have earned a second platinum EcoVadis medal, affirming our position in the top tier of corporate sustainability worldwide.

This year marks a period of significant achievements and purposeful growth for 3R Sustainability, whose name reflects the values that guide our work: Responsibility, Resilience, and Results.

On the sports and events side, we expanded our partnership with the Green Sports Alliance (GSA), contributing to the publication of the [Green Sports Alliance Energy Decarbonization Playbook](#)—a significant accomplishment that provides actionable strategies for sports and entertainment organizations to achieve energy decarbonization.

This year marked significant growth in our assurance division, highlighted by the official launch of our [Sustainability Assurance Services \(SAS\)](#) website. We achieved accreditation from the ANSI National Accreditation Board (ANAB) under ISO/IEC 17020, meaning that we meet both the technical competence requirements and management system requirements necessary to consistently deliver technically valid results. This certification enables us to provide third-party review services for organizations such as the Green Business Certification Inc. (GBCI) and GRESB (formerly the Global Real Estate Sustainability Benchmark). We have expanded our services to include greenhouse gas (GHG) verification using ISO 14064-3 and sustainability report assurance as an AA1000 Licensed Assurance Provider, further enhancing our capacity to support clients in meeting rigorous sustainability standards. Additionally, we have broadened our role as a CDP Accredited Solutions Provider (ASP) to encompass assurance services, marking our third year as a consulting ASP and our inaugural year offering assurance solutions.

Looking ahead, I am both excited and confident about 3R Sustainability's future. The accomplishments of 2024 are a testament to the talent and dedication of our team, and I am grateful for their relentless pursuit of excellence. I also want to extend my deepest thanks to our stakeholders for their support and collaboration, which continue to drive our mission forward. Together, we will continue to push the boundaries of sustainability, shaping a resilient and sustainable future for generations to come.

Sincerely,
JANA LAKE
MBA, SEP, WELL AP, LEED GA
3R President and Owner

ABOUT 3R & SAS

3R, LLC doing business as 3R Sustainability (“3R,” “we,” “us”) is a one-stop shop for sustainability solutions, offering a comprehensive suite of consulting and assurance services through our two independent divisions: our consulting division, 3R Sustainability, and our assurance division, Sustainability Assurance Services (SAS). We empower our clients to realize the value of sustainability across their organizations and assets by setting strategic goals, developing prioritized action plans, reporting progress, and if desired, achieving certifications for sustainability frameworks and building standards. Our SAS division specializes in data verification and assurance for leading frameworks such as 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 a deeper dive into our services, explore the [Enabling Client Sustainability section](#).

MISSION

3R Sustainability 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 material business goals. Our team of experts creates an engaging environment where all our stakeholders can thrive. We are an adaptive firm working 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.



OUR HISTORY

1992

3R’s origins trace back to the founding of SRI Quality System Registrar, an organization dedicated to ensuring quality within the steel industry.



2007

SRI began providing project review services for certification frameworks such as LEED.



Recognizing the growing demand for sustainability consulting, Jana Lake joined SRI to launch 3R Sustainability.



2018

3R proudly achieved certification as a Women’s Business Enterprise (WBE).



2023

The assurance team was rebranded as Sustainability Assurance Services (SAS) to provide 3rd party assurance of sustainability data and management systems and achieved ISO 17020 certification.



2024

3R operates as a fully independent, woman-owned business with 33 full-time employees headquartered in Pittsburgh, Pennsylvania.



3R’S 3 “RS”

RESPONSIBILITY

Understanding business impacts and risks and taking appropriate action to mitigate negative impacts, while capitalizing on opportunities

RESILIENCE

Building capabilities to withstand changing environmental and socioeconomic conditions over time

RESULTS

Efficiently using resources and high-quality data to improve business performance and demonstrate business value creation

OUR 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.



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.



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.



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 in such a way that we become an extension of their internal team.



INDUSTRY ORGANIZATIONS & AFFILIATIONS

- Accredited CDP Solutions Provider (Consulting and Assurance)
- Certified Woman-Owned Business
- CEOs for Sustainability
- Signatory of CEO Action for Diversity & Inclusion™
- Detroit 2030 District Board of Directors
- Green Sports Alliance Play-to-Zero Partner
- Green Building Alliance Member
- GRI Community Member
- IFRS Sustainability Alliance
- Strategic EcoVadis Training Partner
- Sustainability Pittsburgh
- UN Global Compact Participant
- Member of the U.S. Green Building Council



2024 HIGHLIGHTS & RECOGNITIONS



EcoVadis

In 2024, we proudly retained our platinum EcoVadis medal with a score of 86, reaffirming our position among the top 1% of global companies for corporate sustainability. As the world's leading provider of business sustainability ratings, EcoVadis assesses performance across four key areas: Environment, Labor and Human Rights, Ethics, and Sustainable Procurement. Beyond excelling in these areas ourselves, we leveraged our position as one of only two Strategic EcoVadis Training Partners in North America to help organizations enhance their policies, practices, and results. Together, we advanced EcoVadis' mission to foster sustainability and create positive impact across global supply chains.



B Corp

While 3R has been certified as a B Corp since 2019 in partnership with our former sister company, SRI Quality System Registrar, 2024 marked a pivotal milestone as we achieved B Corp certification for the first time as an independent organization. Awarded by B Lab, this recognition reflects rigorous standards in governance, worker well-being, community impact, and environmental stewardship. With an overall score of 113.6 on the B Impact Assessment, we far exceed the median score of 50.9 for ordinary businesses completing the assessment. This recognition places us among a global community of businesses committed to driving the highest levels of social and environmental impact.



Sustainable Pittsburgh Workplace - Platinum

3R proudly holds the Platinum Level Sustainable Pittsburgh Workplace designation, awarded by Sustainable Pittsburgh, a local non-profit dedicated to advancing responsible business practices and community resilience. As a pilot participant in 2023, we were among the first organizations to engage with this program, which evaluates ESG areas such as strategic sustainability, facilities management, products and services, and greenhouse gas emissions. In 2024, as part of our continued collaboration with Sustainable Pittsburgh, we participated in the Carbon Sprint, a focused initiative that encouraged organizations citywide to compete in earning points for implementing strategies to reduce carbon footprints in areas like GHG emissions, energy efficiency, and transportation.

2024 HIGHLIGHTS & RECOGNITIONS



Vibrant Equity Index

In 2024, 3R participated in the Vibrant Index for the second consecutive year. This initiative, led by Vibrant Pittsburgh and the Allegheny Conference on Community Development, is a strategic tool designed to help employers strengthen their organizational culture and workforce strategies. Through direct engagement with analysts, we identified actionable strategies to enhance equity within our organization and better serve our clients and communities.

ISO/IEC 17020 Certification

In 2024, our Sustainability Assurance Services division achieved accreditation from the ANSI National Accreditation Board (ANAB) under ISO/IEC 17020, meaning that we meet both the technical competence requirements and management system requirements necessary to consistently deliver technically valid results. This accreditation enables us to support organizations like Green Business Certification Inc. (GBCI) and GRESB, helping them advance their sustainability goals with recognized and trusted assessments.



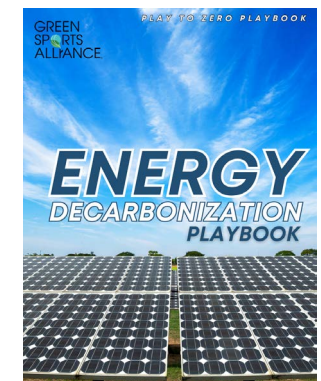
USGBC Perform

In 2024, 3R partnered with the U.S. Green Building Council (USGBC) to support the development of its latest product PERFORM, a program that enables organizations to set sustainability goals, track progress, and achieve third-party verification through Green Business Certification Inc. (GBCI). Focusing on key metrics like emissions, energy, water, waste, and social impact, PERFORM provides a comprehensive framework for enhancing sustainability across real estate portfolios. 3R is proud to contribute to advancing sustainable practices within the built environment through this innovative initiative.



Green Sports Alliance Playbook

In 2024, 3R Sustainability collaborated with the Green Sports Alliance (GSA) to develop the “Energy Decarbonization Playbook” for sports and entertainment venues. This guide aims to set a new standard for environmental stewardship within the industry, offering actionable strategies for greenhouse gas tracking, reduction, electrification, renewable energy adoption, and resilience planning. By contributing to this resource, 3R is proud to help drive practical solutions for decarbonization across one of the most dynamic and impactful sectors.



MATERIALITY ASSESSMENT

In 2024, 3R conducted a refreshed materiality assessment in accordance with the GRI's guidance for double materiality. This process evaluated actual and potential impacts—both positive and negative—while integrating financially material risks and opportunities.

Impacts were identified through desktop industry research and engagement with internal stakeholders. We conducted interviews with members of our leadership team, service line leads, and other employees who volunteered to participate, and distributed a company-wide survey. These efforts allowed us to gather diverse perspectives on sustainability-related topics. Impacts were assessed across short-, medium-, and long-term time horizons. Each impact was evaluated for its significance based on severity (scale, scope, and where applicable, irremediable character) and likelihood. Financial and impact thresholds were applied to determine which topic areas are material.

Our material topics encompass sustainability-related topics that were deemed to be impact material, financially material, or both.

Our 2024 material topics include:

- **ENVIRONMENTAL:** Greenhouse Gas Emissions, Enabling Client Sustainability
- **SOCIAL:** Employee Wellness, Employee Engagement, Employee Training and Development, Inclusive Workplace
- **GOVERNANCE:** Customer Relations, Data Privacy and Security

Our 2024 materiality assessment reflects an expanded focus on our “handprint”—the positive impact we create by enabling sustainability for our clients—while continuing to address our organizational “footprint”. This shift is most evident in the introduction of Enabling Client Sustainability, which consolidates prior topics such as Green Buildings and Environmental Performance (Water and Waste), highlighting our role in driving client-focused environmental progress. Internally, we expanded Human Capital Development into separate topics: Employee Engagement and Employee Training and Development, ensuring these priorities receive focused attention.

Governance topics also evolved, with Client Satisfaction now encompassed within Customer Relations to reflect its broader scope. Customer Relations emphasizes building trusted, long-term relationships with clients to drive meaningful and sustained impact, extending beyond satisfaction to include strategic partnership.

This assessment underscores our evolving approach to sustainability, balancing the impacts of our own operations with the influence we have through our clients and partnerships.



SUSTAINABILITY GOVERNANCE

As a registered public benefit company in Pennsylvania, 3R Sustainability has incorporated the commitment to benefit society and the environment into our bylaws. This foundational principle guides our mission to embed sustainability into every aspect of our organization and drive meaningful impact for our stakeholders.

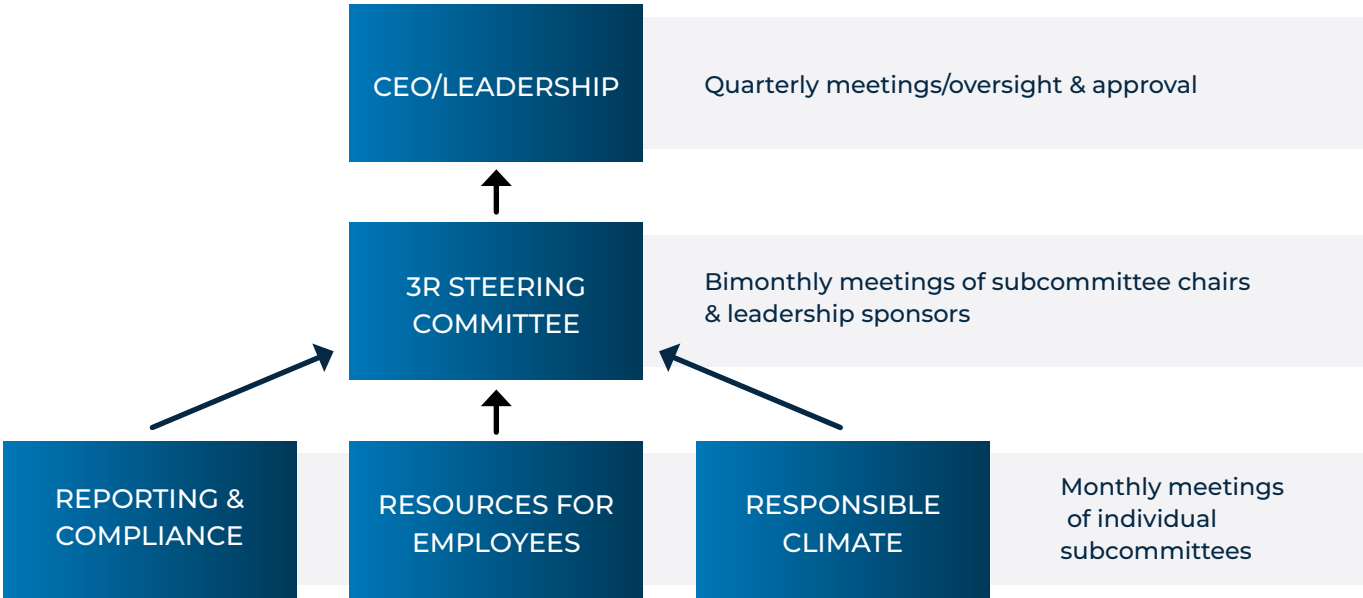
To achieve this, we make sustainability governance a shared responsibility, driven by the collective expertise, passion, and collaboration of our team. Every employee plays a role in advancing our sustainability mission, contributing their unique skills and insights. Regular updates keep our team engaged, and participation in the Sustainability Committee is both encouraged and supported.

Recognizing that strong governance is essential to achieving our sustainability goals and modeling the excellence we champion for our clients, we enhanced our governance approach in 2024, with implementation underway in 2025. A key development was the restructuring of our Sustainability Committee, originally established in 2022, to drive greater accountability and collaboration. Guided by a new charter, the committee is now better equipped to oversee the implementation of 3R's Sustainability Plan and drive meaningful progress.

Under the updated structure, the Sustainability Committee is organized into sub-committees (Reporting and Compliance, Resources for Employees, and Responsible Climate), each with clearly defined roles:

- **Leadership Sponsors** provide strategic oversight and guidance, ensuring alignment with 3R's broader goals.
- **Sub-committee Chairs** organize and lead meetings, drive initiatives, and facilitate collaboration across committees.
- **Supporting Members** execute tasks and initiatives, contributing to measurable progress.

These sub-committees report to 3R's leadership team, which oversees initiatives as the organization's highest governance body. Comprising seven cross-disciplinary members, our leadership team provides strategic direction and actively supports sustainability initiatives. They engage stakeholders, guide the Sustainability Plan, and embed sustainability into decision-making. By integrating insights from across the organization, our leadership ensures that sustainability remains a core driver of 3R's long-term success and impact.



SUSTAINABILITY COMMITTEE MISSION

The 3R Sustainability Committee is driven by a clear mission to:



UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS

The United Nations Sustainable Development Goals (SDGs) are a set of 17 global objectives designed to create a sustainable and equitable world by 2030, addressing critical environmental and social issues. While the SDG targets were originally developed for countries, they serve as a powerful guide for businesses to align their strategies with global priorities and drive meaningful impact. At 3R Sustainability, the SDGs are not just a framework—they are a call to action. While we align with these goals through our own sustainable practices, our impact is amplified through our client partnerships, where we help organizations embed the SDGs into their strategies and operations, fostering meaningful progress across industries and communities. Below is an outline of our contributions to the SDGs.

SUSTAINABLE DEVELOPMENT GOAL

OUR IMPACT



SDG 3: Good Health & Well-being

- **Target 3.5:** Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol
- **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
- **Target 3.9:** By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination

Material Topic: Employee Wellness

Management Approach

3R supports targets 3.5 and 3.8 through a comprehensive health insurance program that includes preventive care, mental health services, substance abuse treatment, and paid time off for vaccinations. Our benefits package also includes 401(k) employer matching and access to financial planners, supporting the financial security of our employees. Externally, we contribute to target 3.9 by collaborating with clients, where applicable, to implement policies and procedures that minimize the use of hazardous chemicals and ensure their safe disposal, reducing risks to public health and the environment.



SDG 5: Gender Equality SDG 10: Reduced Inequalities

- **Target 5.2:** Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation
- **Target 5.4:** Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate
- **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

Material Topic: Inclusive Workplace

Management Approach

3R Sustainability is committed to advancing equity, inclusion, and opportunity across all aspects of our business. As a women-owned enterprise with over 65% of leadership roles held by women, we demonstrate our support for Target 5.5 by fostering full and effective participation of women in decision-making and ensuring equal access to leadership, resources, and professional development.

We also support Target 5.4 through our equitable parental leave policies and flexible working arrangements, which recognize and value unpaid care work while promoting shared caregiving responsibilities. In alignment with Target 5.2, we assist clients in developing supply chain programs that protect labor and human rights—conducting risk analyses to identify high-risk regions, creating supplier codes of conduct, and incorporating social criteria into procurement decisions.

To address Targets 10.2 and 10.3, 3R implements inclusive hiring and advancement practices, ensures equal pay for equal work, and makes professional development opportunities accessible to all. We regularly review our internal policies to eliminate bias and create a workplace culture where everyone feels respected, supported, and empowered to succeed.

SUSTAINABLE DEVELOPMENT GOAL

OUR IMPACT



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

Material Topic: GHG Emissions

Management Approach

3R helps clients implement energy efficiency practices and renewable energy strategies through our climate and built environment teams. We lead by example, integrating energy efficiency measures within our own operations and supporting clean energy by purchasing renewable energy credits (RECs). For more information, refer to the [Greenhouse Gas Emissions section](#) of this report.



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



Material Topic: Enabling Client Sustainability

Management Approach

3R contributes to resilient infrastructure through our work in the built environment, including supporting projects with LEED, GRESB, BREEAM, and other green building standards. Our team specializes in evaluating energy, water, air quality, and waste metrics to enhance operational performance and ensure sustainable, resource-efficient building management. Our commitment to sustainable infrastructure is further reflected in our own office, which holds LEED Gold Certification.

Our Climate and GHG team is at the forefront of driving climate action, partnering with clients to measure and track their GHG emissions, and developing tailored decarbonization strategies to reduce their environmental impact. We conduct in-depth climate scenario analyses and create customized action plans that help clients understand, mitigate, and adapt to their climate risks while seizing new opportunities for resilience and growth. At the same time, 3R is actively taking steps to address our own climate impact, implementing strategies to mitigate and adapt to the evolving climate landscape.



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

Material Topic: Enabling Client Sustainability

Management Approach

Through our consulting services, we empower companies to integrate sustainability into their operations, driving meaningful reductions in environmental impact. This includes developing resource reduction plans that target energy, water, and waste, as well as implementing strategies to enhance operational efficiency. We also guide clients in accurately tracking and transparently reporting their environmental footprint. At 3R, we apply these same sustainable practices within our own operations and reporting.

ENVIRONMENTAL



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.



SDG 7: Affordable & Clean Energy
By sourcing 100% of our electricity from renewable energy, we contribute to increasing the share of clean energy in the global energy mix.



SDG 13: Climate Action
Our net-zero and emissions reduction commitments directly address the need to combat climate change and its impacts, supporting urgent action to reduce greenhouse gas emissions.

MANAGEMENT APPROACH

As a proud SME Climate Hub Company, we have publicly committed to halving our emissions by 2030 (from a 2022 baseline) and achieving net zero by 2050 for scopes 1 and 2. The SME Climate Hub serves as the official pathway for small and medium-sized enterprises (SMEs) to make Science-Based Targets Initiative (SBTi)-aligned climate commitments. These targets align with global frameworks like the Paris Agreement, ensuring our actions contribute to limiting global warming to 1.5°C. Since 2022, 3R has maintained carbon neutrality through the purchase of verified carbon offsets and renewable energy credits (RECs), which balance out our annual emissions. However, our 2050 net zero goal reflects a deeper commitment to reducing emissions at the source—prioritizing absolute reductions first, with offsets used only for any remaining, unavoidable emissions.

To fulfill our GHG commitments, we take a structured approach to managing our emissions. Since 2019, 3R has conducted annual GHG inventories for scope 1 and 2 emissions in accordance with the Greenhouse Gas Protocol using an operational control approach. In 2025, we updated our base year from 2019 to 2022 to reflect improved data availability and ensure consistency across scope 1, scope 2, and scope 3 emissions. This change supports more accurate tracking of our emissions performance moving forward. Scope 1 emissions, primarily from office heating, are offset through the purchase of carbon offsets, while scope 2 emissions, related to electricity consumption, are mitigated through the purchase of RECs that cover 100% of our electricity use.

We also focus on improving operational energy efficiency to reduce emissions at the source. Since 2022, we have achieved consistent year-over-year reductions in scope 2 emissions by enhancing our understanding of energy consumption. In 2023, we conducted an energy audit, which helped us better understand our energy use. In 2024, we continued our energy efficiency efforts, including upgrading to a more energy-efficient HVAC system and minimizing heat loss by insulating our windows with spray foam, creating a more stable temperature and humidity level, while also improving office comfort. These efforts contributed to our success in achieving our target of reducing scope 1 and 2 emissions by 50% from a 2022 baseline—well ahead of the 2030 deadline. In 2025, we are building on this momentum by setting a new, more ambitious emissions reduction target to guide our continued progress.

STRATEGIC TARGET	STATUS
Maintain carbon neutrality	Achieved
Reduce scope 1 and 2 emissions by 50% from a 2022 base year by 2030	Achieved
Reach net-zero across scopes 1 and 2 from a 2019 base year by 2050	In Progress
Commit to measuring and reducing scope 3 emissions from a 2022 base year*	Achieved
Source 100% of electricity from renewables by 2025	Achieved**

*SME Climate Hub (the SBTi pathway for SMEs) does not require a near-term scope 3 target to be set. Instead, SMEs are committing to measuring and reducing scope 3 emissions.
**Achieved through the purchase of RECs.

In 2022, 3R expanded our GHG inventory to include scope 3 emissions, which constitute the majority of our carbon footprint. We take targeted steps to manage scope 3 categories, including employee commuting, business travel, procurement, and waste:

- **Employee Commuting:** Employee commuting, the largest contributor to our scope 3 emissions, is addressed through our Environmental Policy, which prioritizes virtual meetings to reduce daily commuting by employees. Additionally, we provide bus passes to our employees to encourage lower-emission commuting options when traveling to the office.
- **Business Travel:** For business travel, we actively monitor emissions by logging each trip and encourage the use of hybrid/electric ride shares, non-stop flights, and trains or alternative travel methods when feasible.
- **Procurement:** Our Sustainable Procurement Policy prioritizes locally sourced goods and services to minimize transportation-related emissions.
- **Waste:** While waste contributes minimally to our scope 3 emissions, we actively manage it through several key initiatives. Our Sustainable Procurement Policy prioritizes low-waste products, minimizes paper use in the workplace, and ensures events are planned with reusable and recyclable materials. To help meet landfill diversion goals, we provide separate containers for landfill waste and recycling as directed by our Environmental Policy and utilize zero-waste solutions from TerraCycle, which specializes in recycling typically non-recyclable packaging like granola bar wrappers. In 2023, we conducted a waste audit to assess waste streams and explore composting options, and in 2024, we implemented direct measurement to more accurately track our waste. We also promote employee awareness with signage in our office on how to reduce and sort waste, refurbish and reuse IT hardware whenever possible, and reduce e-waste through annual donations of personal electronics from Pittsburgh-based employees.

Beyond direct emissions management, we also educate and engage employees through lunch-and-learn sessions, webinars, and external conferences to foster a deeper understanding of emissions, empowering our team to contribute to our goals across scopes 1, 2, and 3.

DATA & KPIS

ENERGY

METRIC (KWH)	2022	2023	2024
Total Energy Consumption	83,035.6	63,915.5	47,126.45
Electricity consumption (Non-Renewable)	36,985.0	28,242.0	14,835.41
Heating consumption (Non-Renewable)	46,050.6	35,673.5	32,291.04

Since 2022, we have purchased RECs to offset 100% of our electricity consumption. By matching our electricity use with renewable energy attributes, we effectively achieve 100% renewable electricity usage in alignment with market-based accounting standards.

WASTE

METRIC	UNIT	2022	2023	2024
Percent of waste diverted from landfill	%	30.7%	10%	18%
Waste generated (Non-hazardous)	lbs	1896*	380	284.40
Waste diverted from disposal (Non-hazardous, recycling)	lbs	583	38	50.90
Waste directed to disposal (Non-hazardous, landfilling)	lbs	1313	342	233.50

**The notable decrease in our waste generation from 2022 to 2023-2024 is primarily due to a change in our data collection methodology. From 2020 to 2022, we estimated waste and recycling data using the Environmental Protection Agency's (EPA) guidelines on waste category densities. In 2023, we began tracking waste with weight averages, and in 2024, we transitioned to direct tracking, improving accuracy in our records.*

EMISSIONS

METRIC (MT CO ₂ E)	2019	2020	2021	2022	2023	2024
Total Emissions	17.48	16.23	22.19	44.91*	118.95*	179.60
Scope 1	5.54	2.22	7.80	8.35	6.47	5.85
Scope 2 (Location Based)	11.94	14.01	14.39	17.65	12.88	6.77
Scope 2 (Market Based)	11.94	14.01	14.39	0	0	0
Scope 3		--	--	36.56	112.48	173.75

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

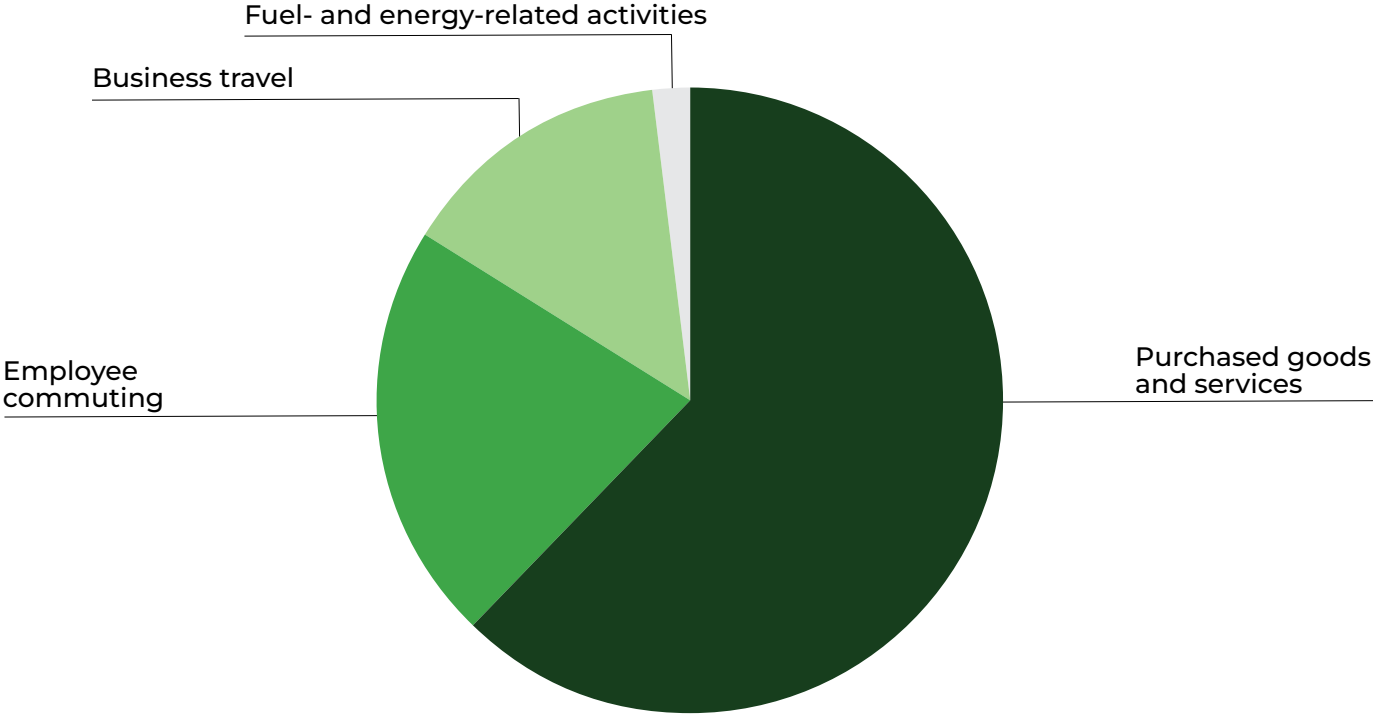
In 2024, the impact of our organizational growth continues to shape our emissions profile, particularly growing our scope 3 emissions. While we’ve successfully reduced Scope 1 and 2 emissions, including cutting our scope 2 emissions in half from 2023 to 2024, the substantial expansion of our business since 2023 has significantly increased spending on purchased goods and services. This spending supports critical initiatives, including enhanced data protection and privacy measures, expanded employee healthcare resources, and increased business support for operational efficiency. These investments remain vital as we position ourselves for continued growth in the future.

Our growth trajectory has also sustained higher levels of business-related travel, driven by the need for client engagements, conferences, and industry events. While these activities are integral to our operations, they also contribute to travel-related emissions, underscoring the importance of balancing operational priorities with our long-term sustainability commitments.

To address these challenges and maintain progress toward our commitment of achieving net-zero emissions by 2050, we established a dedicated Responsible Climate sub-committee in 2024. In 2025, this group will focus on refining our emissions reduction strategies, ensuring we remain aligned with our targets as our organization continues to grow and expand.

While purchased goods and services and business travel present more complex challenges to address, waste, though a relatively small contributor to our overall scope 3 emissions, offers an area where we can take immediate and measurable action. In 2024, we improved our waste tracking methodology, moving from estimated data to direct measurement. This enhancement provides greater accuracy and allows us to more effectively assess the success of our waste reduction and diversion efforts. By focusing on waste as a practical starting point, we are creating momentum for broader initiatives that balance essential operational needs with our long-term sustainability commitments.

SCOPE 3 BREAKDOWN 2024



METRIC (MT CO ₂ E)	2022	2023	2024
Total Scope 3	36.56	112.48	173.75
Purchased goods and services	11.21	67.72	108.12
Fuel- and energy-related activities	5.95	4.80	2.95
Waste generated in operations	0.36	0.09	0.07
Business travel	2.53	11.98	24.99
Employee commuting	16.51	27.89	37.61

ENABLING CLIENT SUSTAINABILITY

At 3R, our greatest impact is realized through our clients. By unlocking business value through tailored sustainability solutions, our work shows clients how sustainability drives long-term success, empowering them to continuously improve and lead in their industries.



SDG 9: Industry, Innovation & Infrastructure
3R drives sustainable industrialization through our extensive work with manufacturing and supply chains, as well as sustainable infrastructure development via our Green Building services, helping clients design and implement energy-efficient, environmentally responsible buildings.



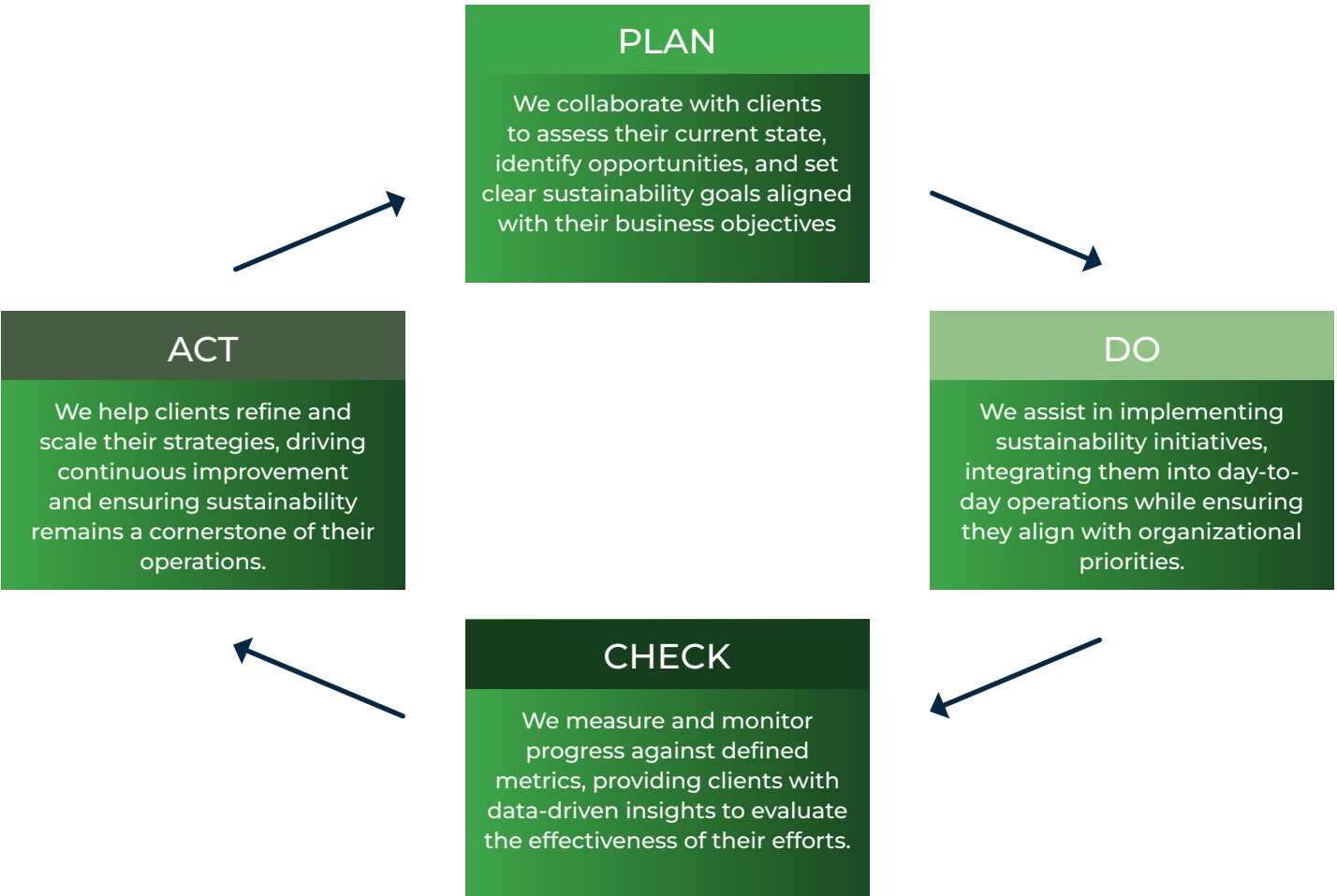
SDG 12: Responsible Consumption & Production
3R helps clients optimize production efficiency, reduce waste, adopt clean technologies, and implement sustainable sourcing and energy practices to enhance the sustainability of their operations and supply chains.

MANAGEMENT APPROACH

Our team of skilled professionals brings extensive knowledge, experience, and industry-recognized certifications to each project, with dedicated experts leading every service area. This specialized structure ensures that we provide top-tier guidance across a broad spectrum of sustainability-related services.

To deliver best-in-class service, we stay ahead of the rapidly evolving sustainability landscape by maintaining strong partnerships with leading organizations and frameworks, including GRI, IFRS, USGBC, CDP, and EcoVadis. These relationships, along with our commitment to continuous learning, provide us with cutting-edge insights and best practices that help us deliver innovative, future-ready solutions.

We also prioritize long-term sustainability for our clients by building the capacity of their teams and integrating sustainability into their day-to-day operations. Through proven methodologies like PDCA (Plan-Do-Check-Act), we ensure continuous improvement and alignment of sustainability goals with organizational priorities, creating lasting, measurable impact.



SUSTAINABILITY AND ESG CONSULTING

3R Sustainability supports organizations in embedding responsible business principles into their operations, enabling them to enhance transparency, build stakeholder trust, and achieve long-term sustainability goals. Our holistic approach ensures that clients not only align with industry standards and regulations but also build resilience, unlock value, and create meaningful impact across their operations. Our key services include:

DOUBLE OR IMPACT MATERIALITY ASSESSMENT

We help clients identify and define their sustainability objectives through in-depth materiality assessments and stakeholder engagement. This ensures that their sustainability strategy is aligned with both business priorities and broader global sustainability frameworks.

STRATEGY DEVELOPMENT AND ACTION PLANNING

We collaborate with clients to develop tailored sustainability strategies that align with their unique context, resources, and objectives, and create prioritized action plans designed to ensure successful implementation. Beyond planning, we provide ongoing support through internal capacity building, training, and hands-on guidance to ensure effective execution and long-term success.

PROGRESS TRACKING AND REPORTING

We support clients in tracking and reporting their performance on material topics by helping them gather accurate, actionable data in alignment with globally recognized reporting frameworks. This includes developing key performance indicators (KPIs), creating data collection tools, implementing dashboards, and issuing externally facing sustainability reports, all of which integrate seamlessly into management systems to guide decision-making, track sustainability progress, and ensure ongoing accountability.

CERTIFICATION, ASSESSMENT & POLICY SUPPORT

We guide clients through sustainability assessments and help them meet certification standards and improve their performance in benchmarking assessments, such as EcoVadis ratings and industry-specific certifications. We also assist clients in leveraging these assessments to drive continuous improvement, while offering policy support to ensure sustainability goals are reflected in organizational policies and practices.



“3R was a great partner in helping us establish our first Sustainability Plan and Roadmap... its resulted in a plan that we feel reflects an approach to sustainability that meets the needs of our customers, our employees, and our broader business.”

CLIMATE AND GHG SERVICES

At 3R Sustainability, our expert climate team helps organizations tackle climate-related risks and opportunities head-on. We guide businesses through their carbon reduction initiatives, build resilience, and align with global best practices for GHG management, decarbonization strategies, and climate resilience planning. Our key services include:

GHG INVENTORY

We provide comprehensive GHG inventories (scopes 1, 2, and 3) and management plans aligned with the GHG Protocol, offering businesses a clear view of their carbon footprint and identifying key areas for GHG emissions reduction.

PRODUCT LIFE CYCLE ASSESSMENTS (LCA)

Our product LCAs evaluate the environmental impact of individual products throughout their life cycle, pinpointing opportunities for significant emissions reduction at the product level.

TARGET SETTING AND ACTION PLANS

We help organizations set science-based emissions reduction targets aligned with global climate objectives, and develop actionable plans to achieve them, ensuring tangible progress towards a low-carbon future.

CLIMATE RISK ANALYSIS AND STRATEGY

We use scenario analysis to identify climate-related risks and opportunities, and develop strategic plans that help clients build resilience and adapt to evolving climate realities.

DECARBONIZATION AND RESOURCE REDUCTION

Our tailored decarbonization and resource optimization plans enable clients to reduce energy use and emissions, prioritizing high-impact opportunities for sustainable operations.

CLIMATE REPORTING

We guide clients through climate-related reporting requirements—including CDP, IFRS S2 (which incorporates the TCFD framework), and California’s SB 253 and SB 261—ensuring compliance with industry standards and providing transparent disclosure of climate risks, opportunities, and performance.



36%

**of 3R consulting
clients had scopes
of work containing
climate-related
deliverables**

GREEN BUILDING CONSULTING

The built environment is responsible for nearly 40% of global greenhouse gas emissions, making it a crucial area for driving sustainability. At 3R Sustainability, our green building services focus on reducing environmental impact, improving operational efficiency, and fostering occupant well-being. Through our work, we help organizations achieve measurable sustainability outcomes by optimizing energy performance, securing high-level certifications, and creating healthier, more resilient spaces. Our key services include:

ENERGY MODELING

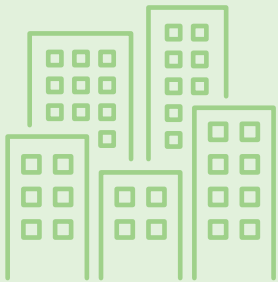
By optimizing building designs and evaluating energy performance, we help clients reduce energy consumption and emissions in alignment with leading industry standards such as ASHRAE.

NEW AND EXISTING BUILDING PERFORMANCE

We guide clients in securing sustainability certifications, including Leadership in Energy and Environmental Design (LEED), BREEAM, WELL, Fitwel, and Total Resource Use and Efficiency (TRUE) Zero Waste, ensuring that buildings meet the highest environmental standards throughout their lifecycle—from design to operations and beyond.

PERFORMANCE MONITORING

We assist organizations in tracking key operational metrics—such as energy, water, air quality, and waste—offering insights that drive operational improvements, boost resource efficiency, and help set and meet increasingly ambitious sustainability objectives.



On average,
LEED certified buildings:

Use 25% less energy

Produce 34% fewer
carbon emissions

Save 80 million tons of
waste from landfills

Achieve up to 50%
reduction in water usage

SUSTAINABILITY ASSURANCE SERVICES

As sustainability becomes a core component of corporate responsibility, the need for third-party validation of sustainability data and reporting has never been more essential. Third-party assurance ensures the accuracy of sustainability claims, reducing the risk of greenwashing and building trust in an organization's environmental, social, and governance (ESG) efforts. Beyond enhancing credibility, the assurance process identifies gaps in reporting, limitations in controls, and areas for improvement, providing organizations with a roadmap for continuous enhancement. This empowers businesses to address weaknesses, strengthen stakeholder confidence, and demonstrate a genuine commitment to sustainability. Through our Sustainability Assurance Services division, we verify the integrity of sustainability data, ensuring it is both accurate and transparent, driving responsible practices and fostering long-term confidence in sustainability performance.

For companies who are already working with an auditor for their financials, 3R can provide assurance readiness support to prepare data quality and controls and foster a smoother audit process.

THIRD-PARTY ASSURANCE SERVICES

Our third-party assurance services focus on providing independent verification of sustainability data to ensure its accuracy and reliability. This validation strengthens the integrity of sustainability reporting and boosts stakeholder confidence. Our third-party assurance services include:

- **GHG Verification:** We verify greenhouse gas emissions reports in alignment with the ISO 14064 standard. This verification process ensures that emissions data is accurate and compliant, supporting organizations in tracking progress toward climate goals.
- **AA1000 Assurance:** The AA1000 Assurance Standard is the global, industry-leading standard for validating sustainability management, performance, and reporting. We assess organizations' adherence to the AA1000 AccountAbility principles, verifying the reliability and quality of reported sustainability data. This assurance helps companies demonstrate responsible business practices and strengthen stakeholder trust in their sustainability efforts.

THIRD-PARTY REVIEWER SERVICES

Third-party reviewer services focus on verifying sustainability certifications and assessments, providing an added layer of assurance that organizations are meeting industry standards. Our third-party reviewer services include:

- **GRESB Validation:** We provide independent validation of GRESB assessments, the leading sustainability benchmark for real assets. This assessment empowers investors to make informed decisions that drive the transformation toward a more sustainable, responsible, and resilient real asset industry.
- **GBCI Validation:** Green Business Certification Inc. (GBCI) oversees the certification of various green building standards, including LEED and TRUE Zero Waste. We offer validation services for these certifications, ensuring that buildings and organizations meet these rigorous sustainability standards.



6,500+

LEED reviews
conducted by the
SAS team

SPORTS AND EVENTS

Our expertise in sustainability consulting, GHG and climate management, the built environment, and assurance positions us as a leader in delivering comprehensive sustainability solutions to the sports industry. Major sporting events have a profound impact on global culture, the economy, and the environment, influencing millions of attendees and leaving lasting effects on local communities and ecosystems. We collaborate with industry leaders, including FIFA, the NFL, NBA, MLB, and Motorsports to implement sustainability strategies that reduce carbon footprints, enhance resilience, and drive community engagement. In addition, we partner with the Green Sports Alliance (GSA), an organization dedicated to advancing sustainability in sports, and contributed to the development of the GSA playbook on decarbonization, helping the industry adopt impactful, low-carbon strategies.

ISO 20121 FOR SUSTAINABLE EVENT MANAGEMENT

As a standout offering, we support organizations in the sports and event industry to achieve ISO 20121 certification—the international standard for sustainable event management. This standard integrates sustainability into every phase of event planning and execution, helping clients reduce their environmental impact and enhance resilience. By embedding sustainability into their operations, sports organizations can leave a lasting positive legacy for both the environment and future generations. Our other key services for sports and events include:

- Management system development and implementation
- EcoVadis submissions (for corporate partners)
- Materiality assessments and strategic planning
- Sustainability reporting
- Policy development, including sustainable procurement policies
- LEED, TRUE, and WELL certification support
- Energy modeling and decarbonization planning
- GHG Scope 1, 2, and 3 inventories
- Climate risk assessments and planning
- Waste reduction and management planning

By integrating these strategies, we help sports organizations leave a positive legacy for both the environment and future generations.



“Jana and the team at 3R were a tremendous help in advising us as we evaluated our systems and sought to make improvements with lasting effect. Their knowledge and support helped us streamline our processes to become a more environmentally-friendly stadium and campus—one that is now formally recognized as leading the way among global sports and entertainment destinations”

*Cynthia Miller
Director of Health, Safety and
Environmental Risk Management for
Hard Rock Stadium*



CASE STUDY

DECARBONIZATION PLAN AND ENERGY REDUCTION STRATEGY

3R Sustainability collaborated with a client to develop a scope 1 and 2 decarbonization plan targeting energy reduction across their facilities. The plan began with an assessment of energy flows and usage, identifying the greatest levers available for improvement. Eleven energy-saving projects were established, including equipment upgrades, facility energy management, and employee behavior.

3R installed energy metering devices on key pieces of production equipment to understand their true usage and better define the energy, emissions, and cost reductions possible for each major piece of equipment. Additionally, the meters enabled the quantification of waste by production equipment and helped identify operator behavior that leads to unnecessary emissions. Finally, the data was used to develop opportunities for operator training and employee behavior management.

These initiatives, supported by a cross-functional team, are projected to deliver both carbon reductions and cost savings, helping the client stay on track to meet its 2030 carbon reduction goals.

SOCIAL



EMPLOYEE
WELLNESS



EMPLOYEE
ENGAGEMENT



EMPLOYEE TRAINING
& DEVELOPMENT



INCLUSIVE
WORKPLACE

EMPLOYEE WELLNESS

The success of 3R is rooted in the well-being of our people. Recognizing this, we are committed to creating a work environment where health, balance, and fulfillment are not just aspirations but daily realities. Our focus goes beyond traditional workplace wellness; we aim to build a culture that supports resilience, inspires growth, and empowers employees to bring their best selves to work and life. We invest in wellness initiatives to support both physical and mental health, drive productivity, strengthen recruitment and retention, cultivate a vibrant organizational culture, and boost employee morale.



SDG #3: Good Health & Well-being
Through health and wellness programs, including mental health support and financial wellness initiatives, 3R supports the well-being of our employees.

MANAGEMENT APPROACH

To ensure our wellness programs address employee needs, our Employee Resources sub-committee is tasked with listening to employee feedback and guiding the development of new initiatives. By measuring satisfaction with existing programs through our annual employee engagement survey and incremental pulse surveys, we refine and enhance our offerings to deliver meaningful support to our employees.

Benefits provided to full-time staff:

- 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)
- Life insurance
- Short-term disability (STD) and long-term disability (LTD) coverage
- Subscription to the Calm App to provide access to guided meditation, sleep stories, and relaxation tools to reduce stress and improve mental well-being
- Subscription to HealthierYou for access to online therapists
- Legal subscription for access to legal advice and services
- Norton LifeLock subscription for identity theft protection and online security

STRATEGIC TARGET	STATUS
Provide at least quarterly wellness events for employees to partake in	Achieved

DATA & KPIS

	2022	2023	2024
Percent of Employees Covered by 3R Healthcare Plans*	93%	93%	97%

**All employees are eligible for fully 3R-funded healthcare coverage, though some choose to remain on alternative plans.*

TOTAL NUMBER OF EMPLOYEES THAT TOOK PARENTAL LEAVE	2022	2023	2024
Female		2	2
Male		0	1

Return to work and retention rates of employees that took parental leave: 100%

HIGHLIGHTS

QUARTERLY WELLNESS EVENTS

- We organized quarterly wellness events, such as virtual yoga sessions, walking challenges, and financial planning sessions, to encourage employees to prioritize both physical and mental health.

WEEKLY FRIDAY LUNCHTIME CHATS

- Through our lunchtime chats, we offer a more frequent opportunity for building wellness and boosting morale. These chats offer a unique opportunity for our staff to recharge and build connections even in a largely remote work environment.

NEW SABBATICAL PROGRAM

- We launched a new sabbatical program and an updated sabbatical leave policy. Our sabbatical program is intended to encourage our employees to innovate, gain knowledge and pursue their interests. It is an opportunity for employees to rejuvenate and develop their skills.

ENHANCED 401(K) PROGRAM AND PROFIT-SHARING INITIATIVE

- We recognize the importance of financial well-being, which is why, in 2024 we introduced an enhanced 401(k) program and a new profit-sharing initiative.

In collaboration with these two new programs, we now also provide wealth-advisor services, offering personalized guidance to help employees achieve their long-term financial goals.



The success of 3R is rooted in the well-being of our people.



EMPOWERING AN ENGAGED WORKFORCE

Engaged employees are the cornerstone of a thriving organization. At 3R, employee engagement is more than just job satisfaction—it represents the connection, commitment, and enthusiasm team members bring to their work and the company’s mission.

MANAGEMENT APPROACH

Our sustainability committee thrives on the dedication and enthusiasm of volunteer champions who drive employee engagement across the organization. We launched specialized sustainability sub-committees—Employee Resources, Reporting and Compliance, and Responsible Climate—to advance engagement, empower employees, and align company goals with our employees’ personal passions and expertise. The Employee Resources sub-committee prioritizes strategies to enhance employee engagement, wellness, and appreciation.

Recognizing the unique challenges of a largely remote workforce, we have adopted strategies to foster a strong sense of community and connection. Central to our approach is our monthly engagement newsletter which keeps employees informed and inspired with exciting updates, insightful articles, and community highlights. To further strengthen engagement and camaraderie, we incorporate virtual team-building activities and events that encourage creativity and connection.

89%
of employees
would
recommend
3R as a great
workplace to
friends



STRATEGIC TARGET	2024 STATUS
Achieve Annual Employee Engagement score of 90%	Engagement Score of 82%
100% of employees receive performance reviews on time	Achieved
Achieve annual turnover rate below 8%	Achieved: Turnover rate of 6.4%

**While these are strategic targets for 2024, they are ongoing goals intended to be met annually.*

HIGHLIGHTS

2024 STAFF ONSITE

In October, we hosted a multi-day workshop to connect in-person across our predominantly remote workforce. Aligned with ISO 20121, and designed to foster employee engagement, teamwork, and collaboration, this annual gathering served as a platform for generating fresh ideas, enhancing service lines, and developing innovative solutions.

To maximize engagement, we incorporated activities based on feedback from previous employee surveys. These included anonymous Q&A and live polling features, allowing attendees to share suggestions and comments throughout the event. Additionally, we organized intentionally diverse small-group breakout sessions to spark new connections and deepen existing relationships.

A standout aspect of the workshop was a meaningful community service activity. Employees volunteered at an urban farm, planting flowers and vegetables while learning about the vital role urban farms play in sustainable food systems. The event also included opportunities for enjoyment and bonding, such as a cooking class hosted by Café Momentum, where colleagues came together to create and share a meal in a relaxed, collaborative setting.

LAUNCH OF MONTHLY NEWSLETTER

Our monthly newsletter serves as a key communication tool to keep our team informed, engaged, and inspired. Each edition showcases important highlights, key updates, and well-deserved recognition for the outstanding contributions of our team members. Beyond celebrating achievements, the newsletter provides valuable learning opportunities, featuring upcoming webinars, events, and professional certifications to help our team stay ahead and continuously grow.



Café Momentum Pittsburgh is a restaurant and culinary training facility dedicated to empowering justice-involved youth in Pittsburgh. By providing life skills, education, and employment opportunities, the program helps participants unlock their full potential and build brighter futures. 3R was proud to support their great work through volunteering at their urban garden during our company on-site event!



DATA & KPIS

WORKFORCE BREAKDOWN	2019	2020	2021	2022	2023	2024
Number of permanent employees	3	10	15	27	33	33
Number of full-time employees	9	10	15	27	33	32
Number of part-time employees						1
Number of temporary employees (Interns)	0	14	18	28	31	26
Percent of interns hired as full-time staff	0	14%	28%	11%	19%	12%

**The number of temporary employees is largely attributed to our seasonal summer internship program. This program is not a year-round retention of 20+ interns, but rather a structured initiative designed to provide valuable experience during the summer months..*

ENGAGEMENT SURVEY QUESTION	2022	2023	2024	*2025
I'm proud to be part of this company	93%	93%	91%	97%
Response Rate	80%	79%	65%	97%

**3R administered its 2025 survey after Q1 in 2025*

NURTURING TALENT THROUGH TRAINING AND DEVELOPMENT

At 3R, we believe in giving everyone the opportunity and support to achieve their full potential. Our mission is to “provide consulting services rooted in science, supported by data, and driven by innovation, education, and continual improvement.” Aligned with this mission, we understand the critical role of up-to-date knowledge and credentials in driving success in sustainability. To this end, we have established strategic goals focused on enhancing our employee onboarding processes and creating personalized development plans for every team member, ensuring their growth aligns with both their aspirations and our organizational objectives. As part of these development plans, we actively identify opportunities for internal promotion, outlining clear pathways for advancement and providing the necessary support and skills development to help team members reach those goals. In addition to promoting internally, we also offer valuable career opportunities through our internship program, where we prioritize hiring top performers and providing them with pathways to permanent positions, further supporting career growth within our organization.

MANAGEMENT APPROACH

To achieve our mission, the Director of Business Operations collaborates with the Manager of Human Resources to design and implement employee development programs. Anchored in our Career Management Policy, these initiatives offer diverse opportunities to foster growth and skill enhancement. Key features of 3R’s career management program include semi-annual performance evaluations, dedicated time each month for career-specific training, peer-led “lunch and learn” sessions, and financial support for external training, conferences, and certifications. This holistic approach underscores our commitment to cultivating a culture of continuous learning and professional development.

At 3R, we believe employee growth begins on day one, and we are committed to providing a seamless and personalized onboarding experience tailored to the unique needs of each new hire. This includes customized training programs, a thorough overview of company policies and benefits, seamless IT and technology integration, and clear role expectations. To further enhance this process and support ongoing development, we are proud to be launching, in 2025, a learning management system—a centralized platform that will house all training resources. From required courses to optional learning opportunities, the dashboard empowers employees to take charge of their professional growth.

In 2024, we deepened our commitment to professional development with the launch of our Career Progression Plans. This initiative is designed to help employees map their individual growth within the company over a defined timeline. The plan provides a structured framework to visualize career trajectories, complementing our semi-annual performance review process. As an integral part of this initiative, 100% of our employees received both an annual performance review and regular career development reviews, reinforcing our commitment to structured feedback and continuous development. Unlike traditional evaluations that primarily assess past performance, the Career Progression Plans adopt a forward-thinking approach, focusing on future development. By doing so, it empowers employees to take ownership of their professional growth and align their aspirations with the company’s goals.

STRATEGIC TARGET	STATUS
100% of employees have a Career Progression Plan	In progress
100% of new employees receive onboarding including relevant training, policy review, benefits review, review of IT and tech, and defined expectations	Achieved

**While these are strategic targets for 2024, they are ongoing goals intended to be met annually.*

	2022	2023	2024
Total Training Hours	1,422	2,638	1,693

HIGHLIGHTS

INDUSTRY CONFERENCE ATTENDANCE

Attending industry conferences is a vital component of our employee development strategy. These events provide invaluable opportunities for our team to stay updated on industry trends, network with peers and thought leaders, and gain fresh insight that can be applied to their roles. By supporting employee participation in conferences, we not only invest in their professional growth but also bring new ideas and innovations back to the organization. This year, our employees attended a record number of conferences including but not limited to:

- Greenbuild International Conference & Expo
- Green Sports Alliance Summit
- EcoVadis World Tour New York
- EcoVadis 2024 Sustain Conference
- Sport Positive Conference
- ESG in Manufacturing Summit
- GREENFIN: Sustainable Finance and Investing
- GreenBiz
- IFRS Sustainability Symposium

SUMMER INTERNSHIP PROGRAM

Since 2019, 3R's team has nearly doubled each summer with the addition of roughly 20 interns to support our assurance division in sustainability benchmarking. To nurture their professional development, interns can participate in weekly classes to prepare for the Sustainability Excellence Associate (SEA) certification, with 3R covering the exam cost. Each intern is paired with a mentor from the 3R team to offer guidance based on shared interests. Additionally, the interns receive ongoing support from a direct supervisor who formally evaluates them on both technical skills and soft skills twice throughout the summer. At 3R, we are proud of our commitment to developing young talent—42% of our current team members began their careers as interns. We encourage alumni to stay connected through the 3R Alumni LinkedIn group, fostering a network of support that extends beyond their time at 3R.

“Attending the ESG in Manufacturing Summit in Denver, CO, alongside Jana Lake and Gina MacIlwraith, was an incredible opportunity to represent 3R and connect with manufacturing professionals dedicated to sustainability. There’s something truly inspiring about engaging with individuals from across the country who share similar passions and challenges in their roles.”



PRESTON BUCK
on attending the ESG in Manufacturing Summit



JASON CLARK
on attending the Green Sports Alliance Summit

“Traveling and speaking at conferences provides me with valuable insight into the overall state of the industry while offering an opportunity to test my knowledge alongside other subject matter experts. These experiences not only help me gain fresh perspectives and new knowledge but also allow me to build meaningful relationships and expand the company’s network.”



INCLUSIVE WORKPLACE

At 3R, we believe that everyone deserves the opportunity to thrive. We celebrate the diverse backgrounds, perspectives, and experiences our employees bring to our work and recognize that fostering an inclusive culture is essential to our success. We are committed to providing all employees with fair access to opportunities, resources, and support to grow, contribute meaningfully, and reach their full potential.

Our Women’s Business Enterprise (WBE) certification underscores our dedication to empowering women in business and cultivating a workplace where everyone is engaged to drive innovation and success. More broadly, we are working to embed inclusion and equal opportunity not only across our workforce, but also within our supply chain and the communities we serve.



SDG Goal #5: Gender Equality
We support Gender Equality by championing women’s leadership, reflected in our status as a woman-owned business and with over 65% of our leadership roles held by women.



SDG Goal #10: Reduced Inequalities
We strive to ensure equal opportunities for all.

MANAGEMENT APPROACH

3R is dedicated to creating an inclusive environment where all employees feel valued, respected, and empowered to contribute. We work to ensure that everyone has the tools and opportunities needed to succeed. By encouraging open dialogue through regular feedback and engagement, we continuously refine our practices to strengthen our culture of inclusion and belonging.

We promote equal opportunity from the very beginning of the employee journey. Our standardized recruitment and selection process includes structured resume screening, consistent behavioral-based interview questions, and uniform evaluation criteria. These practices help ensure a fair, transparent, and objective experience for every applicant.

Once on board, employees are supported through policies and practices that reinforce our commitment to a safe, respectful, and ethical workplace. We uphold a zero-tolerance approach to discrimination, harassment, and coercion of any kind, including sexual harassment. Our Respectful Workplace Policy outlines expectations for ethical behavior and provides a clear pathway for employees to raise concerns. We also prohibit modern slavery and human trafficking within our operations and supply chain and are prepared to respond appropriately if any issues arise.

We also aim to support thriving communities beyond our organization by aligning our purchasing practices with our social and environmental values. To strengthen the economic vitality of the communities where we operate, our Sustainable Procurement Policy actively prioritizes sourcing from local and independent businesses. To support this effort, we are developing a real-time tracking system to monitor procurement spend with these suppliers. We are also committed to building a resilient, innovative, and competitive supply chain by engaging a broad range of suppliers — including businesses that are women-owned, veteran-owned, LGBTQ+-owned, minority-owned, or B Corp certified. Expanding our supplier network in this way introduces diverse perspectives, specialized expertise, and creative solutions, reinforcing our commitment to a more inclusive and sustainable economy.

To drive continual improvement and accountability, we benchmark our practices using third-party tools including B Corp Certification, EcoVadis assessments, and the Vibrant Pittsburgh Index. These tools help us evaluate how effectively we are fostering an inclusive, ethical, and engaging workplace. Each year, we build on the insights they provide to enhance our policies, improve performance, and ensure all employees have the opportunity to thrive.

STRATEGIC TARGET	2024 STATUS
Retaining our certifications* and using feedback to drive continual improvement	Achieved

**The standards we align with are Bcorp, Women’s Business Enterprise National Council (WBENC), and the Vibrant Index*

HIGHLIGHTS



3R demonstrated strong performance in the B Corp, EcoVadis, and Vibrant Pittsburgh Index assessments, surpassing industry averages across most indicators. These evaluations helped us identify strengths and areas for improvement, reinforcing our commitment to enabling people and communities to succeed and reach their full potential.

We also actively participated in workshops, Lunch & Learn sessions, and other activities offered through these platforms, helping us stay current with best practices and continually strengthen how we support our people.

DATA & KPIS

	2022	2023	2024
Total number of incidents of discrimination	0	0	0
Percent of budget spent on independent, local businesses	17%	27%	19%

GOVERNANCE



CUSTOMER
RELATIONS



DATA PRIVACY
& SECURITY

CUSTOMER RELATIONS

Strong customer relationships are at the heart of creating a meaningful and lasting impact. Our focus is on fostering trust, collaboration, and value-driven interactions that align with the evolving needs of our clients and evolving markets and regulations.

MANAGEMENT APPROACH

What sets 3R apart is our unwavering commitment to building enduring, collaborative partnerships with our clients – a distinction underscored by the fact that 63% of our revenue came from returning clients in 2024. We empower organizations by offering strategic, tailored support that reflects their unique goals and challenges. By adopting a flexible approach, our solutions align seamlessly with each client’s business strategy and values, fostering sustainable growth and long-term success. This commitment is reflected in our exceptional Net Promoter Score (NPS) of 95, a testament to the trust and satisfaction we provide our clients.

We meet clients where they are on their sustainability journey, adapting to their specific capacities. For some, this means providing foundational guidance, educating teams on how sustainability intersects with their business, and building internal capacities. For others, it involves delivering long-term support to drive and implement transformative changes. Regardless of the level of engagement, we prioritize open communication, strong relationships, and customized solutions that go beyond meeting immediate objectives.

Through this personalized partnership-focused approach, 3R moves beyond the role of a service provider to become a trusted ally – invested in driving meaningful, lasting impact for every client we work with.

STRATEGIC TARGET	STATUS
Client average NPS of 80	Achieved

HIGHLIGHTS



“3R Sustainability has been instrumental in assisting Ring Container Technologies on our pursuit of excellence with ESG. When working with 3R, we understood what we were working on, always knew our progress, and if we had questions, they could provide the answers. Many thanks the 3R team... who met with us weekly to guide us through our ESG journey towards excellence.”
- Ring Container Technologies



“3R was wonderful to work with. Experienced, patient, personable, and overall, a very enjoyable team to work with. They made a complex process easy to understand and feel conquerable every step of the way- so grateful to have partnered with them!”
- Dynamic Events Inc.

DATA & KPIS

	2022*	2023*	2024
Client NPS	100	100	95

*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.

DATA PRIVACY & SECURITY

In today’s digital landscape, ensuring data privacy and security is more vital than ever. At 3R, we are dedicated to safeguarding the integrity, confidentiality, and availability of sensitive information entrusted to us by employees, clients, and stakeholders.

MANAGEMENT APPROACH

3R recognizes the importance of safeguarding data and protecting the privacy of information for our employees, clients, and stakeholders. Addressing this challenge requires a dual approach: implementing secure, state-of-the-art technology and equipping employees with the knowledge and training to identify and mitigate risks. Given the constantly evolving nature of cybersecurity threats, we are committed to proactive advancements in both technology and education to stay ahead of potential risks.

To protect against breaches and other security incidents, we have invested in platforms with SOC 2 certification to securely store customer information. Additionally, we partner with a trusted information technology (IT) and security provider to ensure our systems adhere to the latest best practices, guidelines, and standards. Our IT partner also delivers regular training sessions for 3R staff, focusing on essential topics such as phishing prevention and other key security measures. Demonstrating our strong commitment to security awareness, 100% of employees have successfully completed our 2024 KnowBe4 IT training, reinforcing a culture of vigilance and accountability across the organization.

Beyond risk mitigation, 3R has established a Security Incident Response Plan (SIRP) to address potential incidents effectively. This plan outlines clear procedures for detecting, containing, and addressing security events, including a reporting and communication framework for employees to escalate any information security concerns.

Looking ahead, we are actively developing a comprehensive roadmap to further align with industry expectations for data privacy and security, ensuring that our approach remains robust, adaptive, and forward-looking.

STRATEGIC TARGET	STATUS
100% of employees trained in data privacy and security annually	Achieved
Zero annual information security incidents	Achieved
Complete internal processes and policy with CIS Controls	In Progress

HIGHLIGHTS

INFORMATION SECURITY RISK ASSESSMENT

This year, we conducted an information security risk assessment based on the National Institute of Standards and Technology (NIST) risk framework and CIS (Center for Internet Security) Controls. This assessment provided a structured approach to identifying, assessing, and mitigating potential security risks across our organization.

The assessment helped us identify vulnerabilities, prioritize risks, and implement effective controls to enhance our cybersecurity resilience. It also provided valuable insights into how well our current security practices align with industry standards and regulatory requirements. In addition to evaluating technical safeguards, the assessment examined organizational policies, employee awareness, and response capabilities to cyber threats.

DATA & KPIS

- Total number of identified leaks, thefts, or losses of customer data: 0
- Total number of substantiated complaints received concerning breaches of customer privacy: 0
- Percentage that involves customers' confidential business information and percentage that are personal data breaches: 0
- Number of customers affected: 0
- Number of Individuals affected: 0



APPENDIX

ADDITIONAL METRICS

	2022	2023	2024
Health and Safety			
Number of days lost to work-related injuries, fatalities, and ill health	0	0	0
Number of work-related safety incidents	0	0	0
Ethics and Anti-Corruption			
Percent of employees trained on ethics	0%	100%	100%
Number of confirmed incidents of corruption	0	0	0
Number of reports related to whistleblower procedure	0	0	0
Sustainable Procurement			
Percent of suppliers with an environmental clause	0%	0%	0%
Percent of suppliers with a human rights clause	0%	0%	0%
Cybersecurity			
Percent of employees that completed cybersecurity training	0%	0%	100%
Waste			
Waste diverted from disposal			
Waste diverted to disposal			

EMPLOYEE TURNOVER RATE	2022	2023	2024
Gender			
Female	14%	13%	12%
Male	0%	0%	0%
Non-binary	0%	0%	50%
Age Group			
<30	--	3%	9%
30-50	--	10%	3%
50+	--	0%	0%
Total Number			
	3	4	4

NEW HIRES	2022	2023	2024
Gender			
Female	36%	20%	12%
Male	5%	3%	6%
Age Group			
<30	--	13%	9%
30-50	--	10%	9%
50+	--		
Total Number			
	8	7	6

Workforce Demographic Breakdown

2024	Leadership		Management		Employees			Interns		
	Male	Female	Male	Female	Male	Female	Non-binary	Male	Female	Non-binary
20-30 years old	0	2	0	2	1	13	1	6	17	0
30-49 years old	2	1	3	1	2	3	0	1	1	0
50+ years old	0	2	0	1	0	0	0	0	0	0
Total	7		7		19			25		
2023	Leadership		Management		Employees			Interns		
	Male	Female	Male	Female	Male	Female	Non-binary	Male	Female	Non-binary
20-30 years old	0	2	1	3	1	12	2	11	19	0
30-49 years old	2	1	0	1	2	4	0	0	1	0
50+ years old	0	2	0	0	0	0	0	0	0	0
Total	7		5		21			31		
2022	Leadership		Management		Employees			Interns		
	Male	Female	Male	Female	Male	Female	Non-binary	Male	Female	Non-binary
20-30 years old	0	2	1	2	2	9	2	9	18	1
30-49 years old	1	2	0	0	1	4	0	0	0	0
50+ years old	0	1	0	0	0	0	0	0	0	0
Total	6		3		18			28		

AVERAGE TRAINING HOURS BREAKDOWN	2022	2023	2024
By employee category			
Leadership	68	106	90
Management	55	84	42
Employees	48	83	70
By Gender			
Male	46	74	71
Female	50	87	70
Non-binary	94	121	110

GRI INDEX

STATEMENT OF USE

Statement of Use	3R has reported in accordance with the GRI Standards for the reporting period January 1, 2024 to December 31, 2024.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	N/A – No applicable GRI sector standard used.

GENERAL DISCLOSURES

DISCLOSURE		ANSWER
2-1	Organizational details	See About 3R Sustainability and Sustainability Assurance Services, pg. 4. As of the reporting period, 3R operates in both the United States and Europe.
2-2	Entities included in the organization's sustainability reporting	See About this Report, pg. 2. This report covers the activities of 3R Sustainability, including both our Consulting and Sustainability Assurance Services divisions.
2-3	Reporting period, frequency, and contact point	3R produces an annual sustainability report. The contents of this report covers the reporting period January 1, 2024 to December 31, 2024. For questions about this report please email 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 2024. The assurance statement can be viewed here: AA1000AS v3 Assurance Statement
2-6	Activities, value chain, and other business relationships	See About 3R Sustainability and Sustainability Assurance Services, 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 Empowering an Engaged Workforce, pg. 27 and Additional Metrics – Workforce Demographic Breakdown Table, pg. 41. As of December 31, 2024, 3R Sustainability employed 33 full-time permanent employees: 31 located in the United States and 2 in Europe. A breakdown by gender and region is available for full-time employees only. We had no temporary or non-guaranteed hours employees as of the reporting date. Data is reported as headcount at the end of the reporting period (December 31, 2024). This does not include participants in our summer internship program, which typically engages around 20 interns and represents a seasonal fluctuation in workforce size.

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 22 independent contractors as of the end of the reporting period (December 31, 2024). There were no major fluctuations during the reporting period.
2-9	Governance structure and composition	<p>See Sustainability Governance, pg. 10 and Additional Metrics – Workforce Demographic Breakdown Table, pg. 41</p> <p>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.</p>
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	<p>See Sustainability Governance, pg. 10.</p> <p>3R Sustainability’s leadership team, as the highest governance body, is responsible for setting and updating the organization’s mission, values, and sustainability strategy.</p> <p>While 3R does not maintain a formal due diligence framework, the leadership team considers potential impacts on the economy, environment, and people as part of ongoing strategic planning and operational oversight. To support these efforts, leadership engages with key stakeholder groups—primarily employees and clients—through direct feedback, surveys, and red flag reporting mechanisms.</p>
2-13	Delegation for responsibility of managing impacts	<p>See Sustainability Governance, pg. 10.</p> <p>The Sustainability Steering Committee meets with the leadership team on a quarterly basis to review progress and share updates related to the organization’s impacts on the economy, environment, and people.</p>
2-14	Role of the highest governance body in sustainability reporting	<p>See About this Report, pg. 10.</p> <p>3R’s leadership team is responsible for reviewing and approving the organization’s material topics and sustainability report.</p>
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	<p>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.</p> <p>During the reporting period, no critical concerns were communicated to the highest governance body.</p>

2-17	Collective knowledge of the highest governance body	<p>As a sustainability consulting firm, 3R Sustainability's leadership team actively maintains and deepens its expertise in sustainable development as part of its core function. The highest governance body stays up to date on 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 embedded not only in our client services but also in our own strategic direction and internal operations.</p> <p>A summary of training hours completed by leadership is included in the Training Hours Breakdown Table on page 41.</p>
2-18	Evaluation of the performance of the highest governance body	<p>3R Sustainability evaluates the performance of its highest governance body through a 360-degree feedback process as part of our biannual performance review cycle. 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.</p>
2-19	Remuneration policies	<p>3R Sustainability does not have a separate remuneration policy for its highest governance body; leadership is included in the organization's overall compensation structure. Salary increases are reviewed annually through the merit budgeting process and are based on performance documented in biannual evaluations.</p> <p>While there is no formal link between compensation and specific sustainability targets, leadership performance is assessed in the context of 3R's mission and impact. 3R does not offer variable pay, sign-on bonuses, termination payments, clawbacks, or formal retirement benefits beyond standard employer-sponsored contributions.</p>
2-20	Process to determine remuneration	<p>As a private company, 3R Sustainability develops, reviews, and implements its remuneration policies internally. The process is overseen by senior leadership and is not subject to an independent committee or external consultants. Stakeholder input is not formally collected, and no shareholder votes are held on remuneration policies. Compensation decisions are based on organizational performance, role responsibilities, and individual evaluations.</p>
2-21	Annual total compensation ratio	<p>Due to the confidential nature of our compensation, we do not disclose this information at this time.</p>
2-22	Statement on sustainable development strategy	<p>Letter from the President, pg. 3.</p>
2-23	Policy commitments	<p>3R is committed to the Ten Principles of the UN Global Compact which include respecting human rights and applying a precautionary approach to environmental challenges. 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.</p> <p>While we do not currently maintain a standalone due diligence framework, our practices reflect a commitment to identifying and managing risks to people and the environment through our internal policies and client engagements.</p> <p>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.</p> <p>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.</p>

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	<p>Employees and stakeholders can report concerns through direct feedback, escalation to supervisors or Human Resources, or anonymously via our Ethics & Compliance Hotline, as outlined in our Whistleblower Policy.</p> <p>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 not currently involved in the design or evaluation of our grievance mechanisms, but feedback is welcomed and mechanisms are reviewed periodically to ensure accessibility and effectiveness.</p>
2-26	Mechanisms for seeking advice and raising concerns	Employees can request advice or clarification on policies and practices for responsible business conduct through their supervisors, Human Resources, during team meetings, or directly from leadership, who maintain an open-door approach and are accessible to all staff. Concerns about unethical or inappropriate behavior can be reported through the same channels or anonymously via our Ethics & Compliance Hotline, as outlined in the Whistleblower Policy.
2-27	Compliance with laws and regulations	3R Sustainability had no instances of non-compliance with laws or regulations during the reporting period.
2-28	Membership associations	See Industry Organizations and Affiliations, pg. 6.
2-29	Approach to stakeholder engagement	3R Sustainability engages with key stakeholder groups including employees, clients, and strategic partners. Employees are considered key stakeholders based on our responsibility to provide a supportive, inclusive, and engaging work experience. Clients and strategic partners are identified as stakeholders due to their role in enabling and amplifying the impact of our sustainability services. Engagement is tailored to each group and includes feedback channels, surveys, project collaboration, and regular communication to ensure meaningful, two-way dialogue.
2-30	Collective bargaining agreements	None of 3R's employees are currently covered by collective bargaining agreements.

MATERIAL TOPICS DISCLOSURES

DISCLOSURE		ANSWER
3-1	Process to determine material topics	Materiality Assessment, pg. 9
3-2	List of material topics	Materiality Assessment, pg. 9

EMISSIONS DISCLOSURES

DISCLOSURE		ANSWER
3-3	Management of material topics	Greenhouse Gas Emissions, pg. 14
305-1	Direct (Scope 1) GHG emissions	Greenhouse Gas Emissions, pg. 14
305-2	Energy indirect (Scope 2) GHG emissions	Greenhouse Gas Emissions, pg. 14
305-3	Other indirect (Scope 3) GHG emissions	Greenhouse Gas Emissions, pg. 14
305-4	GHG emissions intensity	We are in the process of calculating our emissions intensity in 2025 and plan to disclose this information in future reporting.
305-5	Reduction of GHG emissions	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), sulfure oxides (SOx), and other significant air emissions	Due to the nature of 3R’s business, this is not applicable to our reporting.

EMPLOYMENT DISCLOSURES

DISCLOSURE		ANSWER
3-3	Management of material disclosure	Employee Wellness, pg. 25 Empowering an Engaged Workforce pg. 27
401-1	New employee hires and employee turnover	Additional Metrics , pg. 20 While 3R Sustainability tracks total new hires and employee turnover, we do not currently disaggregate this data by region. Given our relatively small and centralized team, this level of segmentation has not been a reporting priority.
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employee Wellness, pg. 25
401-3	Parental leave	Employee Wellness, pg. 25

TRAINING AND EDUCATION DISCLOSURES

DISCLOSURE		ANSWER
3-3	Management of material topics	Nurturing Talent through Training and Development, pg. 30
404-1	Average hours of training per year per employee	Nurturing Talent through Training and Development, pg. 30
404-2	Programs for upgrading employee skills and transition assistance programs	See Nurturing Talent through Training and Development, pg. 30 3R Sustainability provides ongoing professional development through personalized career development plans, semi-annual performance reviews, monthly training hours, peer-led learning sessions, and financial support for certifications and conferences. These programs are designed to help employees grow within the company and stay current in the rapidly evolving sustainability field. 3R does not currently have a formal transition assistance program in place for employees exiting the organization.
404-3	Percentage of employees receiving regular performance and career development reviews	Nurturing Talent through Training and Development, pg. 30

DIVERSITY AND EQUAL OPPORTUNITY DISCLOSURES

DISCLOSURE		ANSWER
3-3	Management of material topics	Inclusive Workplace, pg. 32
405-1	Diversity of governance bodies and employees	Additional Metrics, pg. 40
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.

NON-DISCRIMINATION DISCLOSURES

DISCLOSURE		ANSWER
3-3	Management of material topics	Inclusive Workplace, pg. 32
406-1	Incidents of discrimination and corrective actions taken	Inclusive Workplace, pg. 32

CUSTOMER PRIVACY DISCLOSURES

DISCLOSURE		ANSWER
3-3	Management of material topics	Data Privacy and Security, pg. 37
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Data Privacy and Security, pg. 37

ADDITIONAL GRI DISCLOSURES (NOT MATERIAL)

WASTE

DISCLOSURE		ANSWER
306-4	Waste diverted from disposal	Greenhouse Gas Emissions, pg. 14
306-5	Wasted directed to disposal	Greenhouse Gas Emissions, pg. 14

SASB INDEX

TOPIC	ACCOUNTING METRIC	CATEGORY	CODE	2024 RESPONSE
Data Security	Description of approach to identifying and addressing data security risks	Discussion and Analysis	SV-PS-230a.1	Data Privacy and Security, pg. 37
	Description of policies and practices relating to collection, usage, and retention of customer information	Discussion and Analysis	SV-PS-230a.2	Data Privacy and Security, pg. 37
	(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 breaches during the reporting period. More information can be found within Data Privacy and Security, pg 37.
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: 29%; Female Leadership: 71% Male Management: 43%; Female Management: 57% Male Employees: 16%; Female Employees: 84% 3R Sustainability does not currently track or report on broader diversity group representation beyond gender. More information can be found within Inclusive Workplace, pg. 32.
	(1) Voluntary and (2) involuntary turnover rate for employees	Quantitative	SV-PS-330a.2	During the reporting year, 3R Sustainability had a total employee turnover rate of 12%. Of the four departures, three were voluntary and one was involuntary due to performance.
	Employee engagement as a percentage	Quantitative	SV-PS-330a.3	Our satisfaction survey had a response rate of 65%. More information can be found within Empowering an Engaged Workforce, pg. 32.
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 report year.
Activity Metrics	Number of employees by: (1) full-time and part-time, (2) temporary, and (3) contract	Quantitative	SV-PS-000.A	Empowering an Engaged Workforce, pg. 27
	Employee hours worked, percentage billable	Quantitative	SV-PS-000.B	3R employees worked a total of 51,034 hours in 2024, with 50% billable.