



Empowering people and organisations to restore the natural world.

# CSR and Mission *Report*

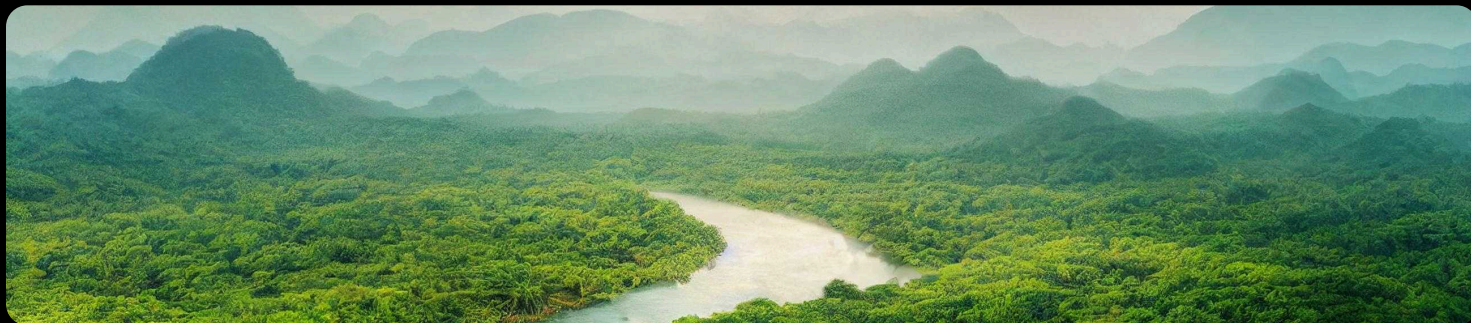
2023



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## ERS “Société à *Mission*”

### A WORD FROM THE CEO



2023 marked a transformative chapter for ERS. This year, we proudly embraced the status of “Entreprise à mission,” solidifying our long-standing dedication to ecological restoration and community empowerment. It is a milestone that not only defines who we are but reinforces the responsibility we carry as stewards of the natural world.

After three years of rigorous research and development, we successfully published our first standard and certification methodologies. This represents a crucial step in scaling high-quality restoration projects, ensuring that our efforts lead to verifiable, long-term impact. Our approach remains rooted in science, transparency, and collaboration—principles that guide every decision we make.

At ERS, our mission is clear: **to contribute to restoring 1% of the planet by 2030**. This ambition drives us daily, shaping how we engage with stakeholders, design our operations, and measure success. From regenerating ecosystems to supporting local communities, every action we take reflects this vision.

As we look ahead, 2024 promises to be another pivotal year. With the roll out of our project certifications and the establishment of measurable indicators, we will transition from ambition to tangible results. These reports represents our ongoing commitment to accountability, inviting our partners, clients, and communities to join us in creating lasting environmental and social value.

Thank you for your continued trust and support as we embark on this journey. Together, we can restore ecosystems and build a more resilient future for all.

## COMPANY PRESENTATION

### Introduction

The natural systems of our planet are facing an alarming loss, with over two billion hectares of degraded lands, an area roughly twice the size of Europe, urgently needing restoration.

The loss of these lands has a massive impact on our planet, intensifying climate change, accelerating biodiversity loss, and undermining the well-being of over three billion people worldwide.

In the face of these challenges, in 2020, Thibault Sorret and Priscille Raynaud founded ERS, a global certification standard specialising in nature-based carbon projects. The company leverages cutting-edge technology to certify ecosystem restoration projects, enabling them to secure the resources they need to combat climate change, uplift biodiversity, and improve their livelihoods.

ERS's mission is clear: **empowering people and organisations to restore the natural world.**

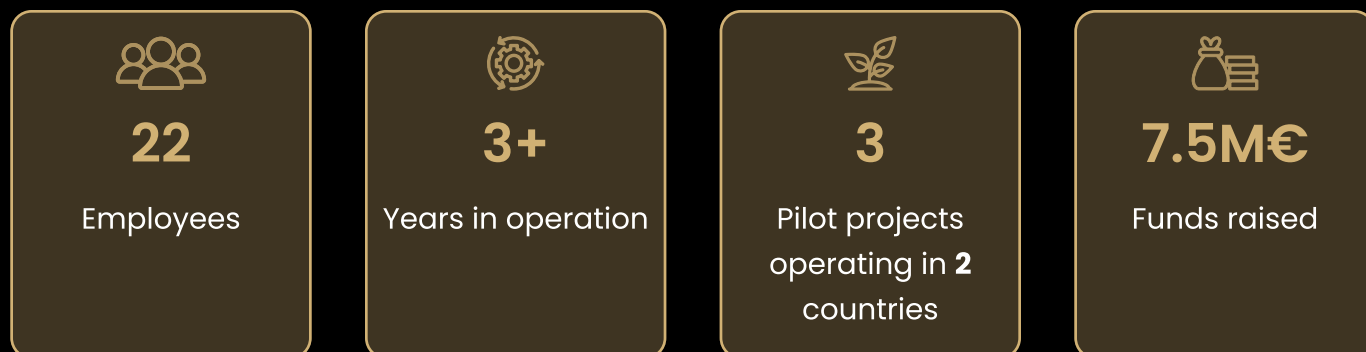
In our path toward achieving our mission, 2023 has been pivotal for ERS. This year was marked by the release of our programme and standard V1 after three years of R&D and pilot projects.

Built to be aligned with the most stringent market accreditations, such as ICROA and ICVCM, this new standard marks the beginning of a new chapter for ERS. A new chapter in which we can officially start participating in scaling up the ecosystem restoration efforts worldwide.

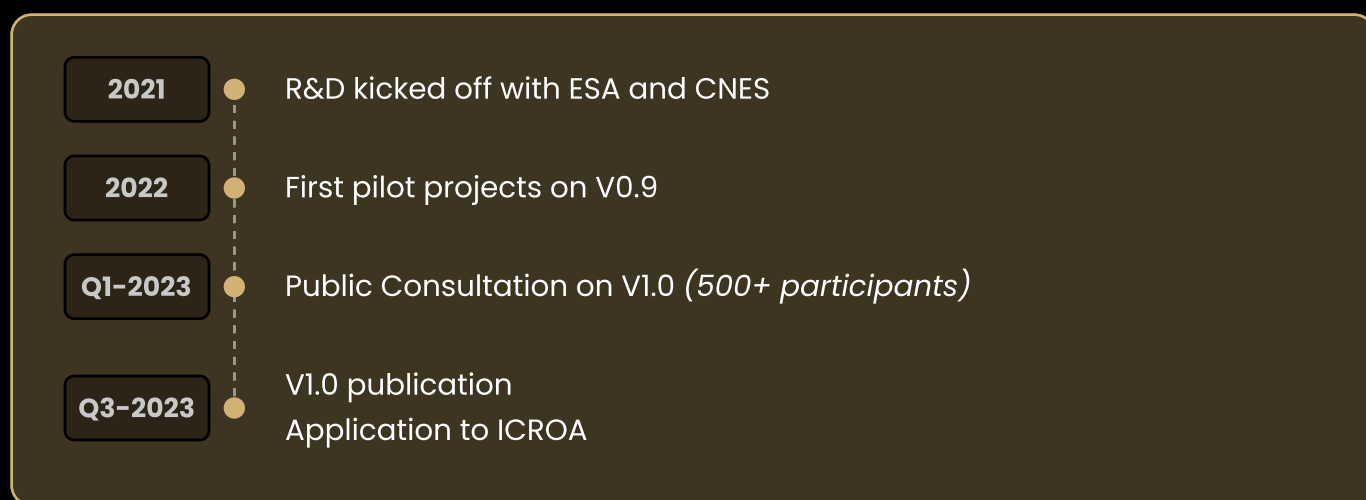




## Key Figures



## Our Journey So Far



## Our Vision

ERS is more than a certification body; it is an organisation at the forefront of ecological and climate action. ERS operates with a holistic approach to restoring ecosystems while driving impact through innovative methodologies, digital tools, and robust stakeholder engagement. Its unique value proposition includes:

- **Holistic Certification Standards:** ERS assesses projects based on their ecological, carbon, and social impact, ensuring comprehensive benefits.
- **Speed and Efficiency:** Certification processes are streamlined using cutting-edge technology, reducing project registration times significantly.
- **Commitment to Quality:** ERS-certified projects are recognised for their quality, with projects negotiating premium off-take deals in the range of \$35-\$60+ per ton of carbon credits.

## OUR MISSION AND OBJECTIVES

### The legal framework

The legal foundation for mission-driven companies in France is relatively recent. Introduced in May 2019, the PACTE Law (Plan d'Action pour la Croissance et la Transformation de l'Entreprise) established the legal status of "entreprise à mission." This innovation allows companies to define statutory objectives that extend beyond profitability to include social and/or environmental goals.

At ERS, the choice of adopting the "entreprise à mission" status was a natural fit, aligning with our core commitment to ecosystem restoration. This designation strengthens our role as an economic actor in addressing pressing social and environmental challenges, integrating these values into governance, strategy, and operational models. For ERS, being a mission-driven company is not just about creating economic value but about driving positive impact on both society and the natural world. It exemplifies our belief that businesses can—and must—serve as powerful agents for change.



### Our mission

***"To empower individuals and organisations to restore natural ecosystems."***

This mission underscores our dedication to promoting ecological balance, tackling climate change, and enhancing biodiversity while fostering sustainable livelihoods for communities engaged in restoration efforts.

- Defining our mission terms
  - **Individuals:** Refers to people, including community members, environmental advocates, and professionals committed to ecological restoration.
  - **Organisations:** Includes corporations, NGOs, and governmental bodies collaborating with ERS to implement impactful restoration projects.
  - **Restore:** The act of rehabilitating degraded lands, reintroducing native biodiversity, and improving ecosystem functions to create thriving, resilient environments.
  - **Natural Ecosystems:** Encompasses forests, wetlands, and other critical habitats that form the backbone of ecological health and biodiversity.



## Our Objectives

To reach its mission, ERS has decided to set the five following objectives. These will be detailed in the following section of the report.



**Restore the health and function of natural ecosystems through the certification of restoration projects.**



**Regenerate natural carbon sinks.**



**Restore and protect local biodiversity, in particular, biodiversity hotspots.**



**Improve the living conditions of local communities and conserve their heritage and ancestral knowledge.**



**Direct investments from carbon markets towards restoration projects.**







Las Delicias, Panama, *November 2022*





# Mission *Report*

## MISSION COMMITTEE INTRODUCTION

At ERS, becoming an "Entreprise à mission" reflects our deep commitment to ecological restoration and the empowerment of communities. This legal designation aligns with our core objective: to restore natural ecosystems while fostering social and environmental resilience. Central to this status is the establishment of governance mechanisms that ensure our mission translates into actionable and measurable progress.

### Why a "Référent de Mission"?

The need to uphold our mission and meet established objectives makes governance a cornerstone of the operational model. In this context, governance as an "Entreprise à mission" involves the formation of a dedicated group tasked with monitoring the fulfilment of our mission and translating it into operational actions.

Given ERS's emerging status and evolving structure, we have chosen to begin not with a full-fledged mission committee but with the appointment of a "Référent de mission." This individual will serve as the key figure responsible for mission oversight and execution. While he will operate independently in the early stages, the "Référent de mission" will collaborate with external experts as needed to ensure robust oversight across diverse areas of expertise.

### Gauthier Masson: Our "Référent de Mission"

To lead this function, ERS has appointed Gauthier Masson as our "Référent de mission." Gauthier brings experience in circular economy initiatives as a consultant, coupled with a track record as an entrepreneur in the sector. Also, his knowledge in carbon footprint analysis made him the best internal fit for the role.

## The Future of the Mission Committee

In the coming years, ERS aims to establish a robust and purpose-driven mission committee. However, this will not happen in the short term, as we need to better structure our company and mission follow-up framework before expanding governance. This future committee will not only enhance mission oversight but will also strengthen our organisational structure by bringing together competent, pragmatic, and engaged individuals. The goal is to foster a governance body that not only tracks our mission progress but also contributes meaningful insights and innovative solutions to propel ERS forward.

By surrounding ourselves with profiles that are knowledgeable, compassionate, and proactive, we envision a governance structure that continuously evolves, reinforcing our commitment to ecosystem restoration and community engagement.

## ACTION PLAN AND INDICATORS PRESENTATION

### Our action plan

Y0

#### Year 0 (2023) Laying the Groundwork

- **Entreprise à mission Designation:** Officially became an "Entreprise à mission" in April 2023.
- **Defining Indicators:** Developed key indicators to track project progress and mission alignment.
- **Appointment of Référent de Mission:** Gauthier Masson was appointed to oversee the mission and ensure its operational integration.
- **Operational Framework Development:** Focused on structuring internal processes to support future indicator tracking and reporting.





Y1

### Year 1 (2024) Building Foundations and Tracking

- **Indicator Implementation:** Finalise and implement the key indicators to monitor project progress and mission alignment. Ensure all relevant teams can collect and analyse the data.
- **Baseline Data Collection:** Begin tracking core indicators across all active projects, establishing baseline data for future comparisons.

Y2

### Year 2 (2025) Strengthening Monitoring and Expanding Communication

- **Indicator Review and Adjustment:** Assess the first year of data collection and adjust indicators based on project performance and feedback.
- **Mission Progress Evaluation:** Conduct an in-depth evaluation of mission progress and create a formal external report for stakeholders.
- **Operational Refinements:** Integrate insights from the data collected into project design and execution, ensuring continuous improvement.
- **Communication and Reporting:** Develop an annual internal report summarising the data collected, lessons learned, and key areas for improvement.

Y3

### Year 3 (2026) Establishing the Mission Committee

- **Lay the Groundwork for Committee:** Begin identifying potential members for the future mission committee, focusing on individuals with expertise in ecosystem restoration, carbon markets, and community engagement. If relevant, setup the committee.
- **Comprehensive Impact Report:** Publish ERS's first comprehensive impact report, highlighting three years of mission progress, challenges, and long-term objectives.
- **Continuous Engagement:** Foster ongoing engagement with stakeholders, leveraging the committee or "Référént de Mission" to introduce new initiatives and refine governance structures.

## Our selected indicators

### Key Performance Indicators (KPIs) for Mission Objectives

Following the initial months of work, we have established a series of indicators to monitor the progress made towards each of our mission objectives. These indicators will be reported starting in 2024 to ensure transparency and continuous improvement.



#### Objective 1: Restore the health and function of natural ecosystems through the certification of restoration projects

- **Number of certified sites:** Tracks the annual number of sites certified.
- **Number of hectares of forest or degraded land restored each year:** Monitors the yearly hectares of reforested or restored land.
- **Cumulative total hectares of forest or degraded land restored:** Measures the total hectares restored since the start of projects.
- **Plant survival rate:** Assesses the percentage of plantings that survive five years after restoration.



#### Objective 2: Regenerate natural carbon sinks

- **Tonnes of carbon sequestered annually:** Tracks the yearly total of carbon sequestered by projects certified by ERS.
- **Cumulative tonnes of carbon sequestered:** Measures the overall amount of carbon captured through all projects certified by ERS.



#### Objective 3: Restore and protect local biodiversity, particularly biodiversity hotspots

- **Number of projects in biodiversity hotspots:** Counts the total projects conducted in biodiversity-rich areas according to Conservation International.



#### Objective 4: Improve the living conditions of local communities and conserve their heritage and ancestral knowledge

- **Number of projects contributing to SDGs:** Tracks the amount of projects aligned with different Sustainable Development Goals (SDGs).
- **Number of stakeholders benefiting from social additionality:** Measures the total community members positively impacted by ERS-certified initiatives.
- **Amount invested in local communities:** Tracks financial contributions towards community development and preservation.



#### Objective 5: Direct investments from carbon markets towards restoration projects

- **Number of funded projects:** Monitors the total restoration projects receiving financial backing.
- **Total project budgets over four years:** Tracks the cumulative investment in restoration projects over four years by ERS-certified projects.





## CONCLUSION FROM THE “RÉFÉRENT DE MISSION”

Creating a company is a challenge in itself, and choosing to adopt the status of an “Entreprise à mission” can be seen as an additional constraint. For ERS, defining a purpose, setting objectives, and deciding to steer our strategy through the lens of our mission represents a significant opportunity.

Indeed, our purpose is simply the logical extension of the initial mission set by our founders:

**“To contribute to the protection of 1% of the planet by 2030.”**

It provides us with a clear direction and encourages us to structure the way we report progress to maximise on-the-ground impact.

During this first exercise, objectives have been translated into defined indicators that will serve as essential tools for tracking mission progress in the years to come.

The year 2024 will be pivotal for achieving the mission we have set. With the official launch of our standard, project certifications will begin, transforming the company’s theoretical impact into tangible results. Implementing indicator tracking will undoubtedly present challenges, but it will enable us to structure ourselves in the coming months to produce a much more comprehensive second mission report for 2024 and prepare for our first audit with an Independent Third-Party Organisation (OTI) in 2025.

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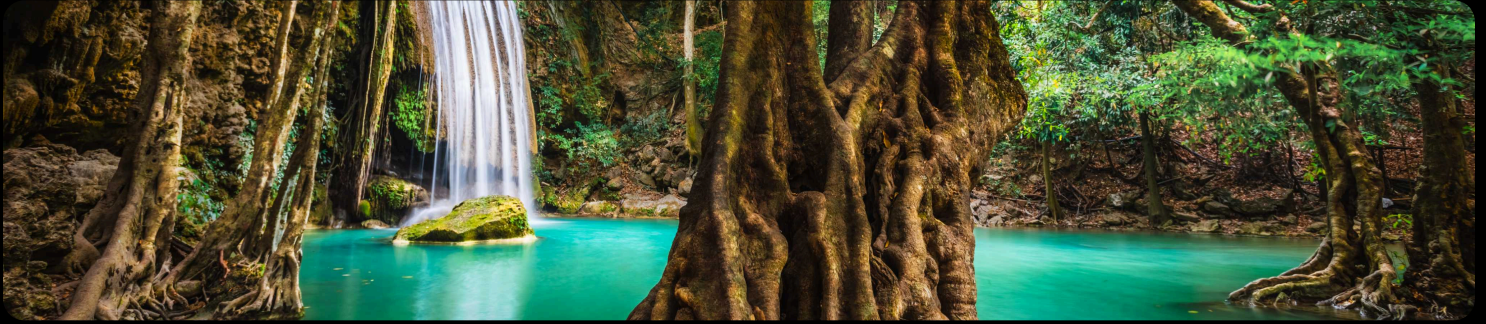






Banegas, Costa Rica, *April 2022*





# CSR *Report*

## FIRST-YEAR ASSESSMENT

To systematically address significant global challenges, we have aligned our CSR initiatives with the SDGs framework, a globally recognised set of guidelines established by the United Nations. Using the SDGs, we can clearly demonstrate to our stakeholders where our efforts are concentrated, ensuring we work towards universally accepted sustainability goals.



### SDG 8: Decent work

#### 1. Monitor employee satisfaction

##### Description

We actively seek to understand our employees' well-being. To gain a comprehensive view, we conduct two employee satisfaction surveys annually, exploring various facets of their work-life within our company. The feedback gathered is used to develop bi-annual employee satisfaction action plans.



## 1. Monitor employee satisfaction

### Impacts

Our commitment goes beyond merely collecting feedback. After these surveys, we share our action plan bi-annually, emphasising key actions and upcoming projects derived from the feedback. We aim high, targeting an eNPS (employee net promoter score) of over eighty (80), even though a score above thirty (30) is considered “excellent.” These surveys cover critical areas, including overall happiness, communication effectiveness, relationships with colleagues, personal growth opportunities, recognition, and compensation benefits. Ensuring anonymity in these surveys is vital, as we want our employees to share their genuine feelings without reservations.

## 2. Financial & Operational Performance Transparency

### Description

After our fundraising, our investors requested monthly and quarterly financial and operational reports. Embracing a culture of transparency, we proactively decided to make these reports available to all our employees.

### Impacts

By sharing these detailed insights, we empower our team to have a comprehensive understanding of the company's current standings and activities. This not only nurtures trust but also promotes a sense of ownership and involvement. Employees can see the bigger picture, understand our financial health, and feel more connected to the company's overarching goals and challenges.



### 3. Healthcare coverage

#### Description

We have implemented enhanced healthcare coverage for our France-based employees by providing private supplementary insurance that extends beyond standard coverage to include additional healthcare expenses.

#### Impacts

Our team now has access to enhanced medical care with the comfort of knowing they have coverage that extends to 400% of the social security basis for general healthcare and hospital fees. We also recognise the value of alternative treatments, providing up to five annual reimbursements for alternative medicine. Due to our high coverage rates, optical and dental expenses, which often come with hefty price tags, are now more affordable for our employees.

### 4. Regular employee reviewing process

#### Description

We have established a regular employee review process to improve communication and personal development within our teams. In addition to weekly one-on-one meetings, this includes quarterly performance reviews between team members and their managers and bi-annual one-on-one meetings with the HR team to ensure continuous dialogue.

#### Impacts

These quarterly and bi-annual one-on-one sessions are not just about work; they allow team members to discuss their feelings, job satisfaction, and any recognition they might need. Managers also use this time to acknowledge achievements and dive deeper into performance metrics, future objectives, feedback sharing, and career planning. The aim is simple: to nurture a culture where both employees and managers can grow together through a continuous exchange of feedback.

## 5. Employees well-being

### Description

Our organisational policies are designed to prioritise the well-being of our employees. Central to this commitment is the assurance of our employees' right to disconnect, safeguarding their work-life balance and mental health. By providing dedicated time off and fostering a culture that respects personal boundaries, we aim cultivate a supportive and nurturing work environment where employees can thrive both personally and professionally.

### Impacts

The implementation of the right-to-disconnect policy has had a profound impact on our organisational culture. This policy helped our employees feel more empowered to manage their workload effectively.





## SDG 10: Reduced Inequalities

### 1. Livelihoods pillar

#### Description

At the heart of our mission to restore ecosystems is the belief that communities are essential for achieving sustainable ecological restoration. Therefore, we have developed a standard that emphasises community engagement, socio-economic upliftment, and the preservation of cultural heritage.

#### Impacts

Livelihoods are one of our Standard's three key pillars, requiring ERS-certified projects to positively impact local communities. Some of the expected positive impacts include:

- **Empowerment, Well-Being, and Equity:** Certified projects are designed to reduce community vulnerability, making them more resilient to extreme weather, natural disasters, social conflicts, and economic uncertainties.
- **Employment & Fair Wages:** Ensuring the health and safety of project workers is essential. We also require that all workers receive fair compensation in line with the nation's living wage standards wherever applicable.
- **Preserving Cultural Heritage & Traditional Knowledge:** Developers must collaborate with communities to protect and promote cultural heritage and traditional knowledge while ensuring fair compensation for its sharing.
- **Benefit Sharing:** Profits from the sale of Restoration Units are shared among community members, with clear documentation of disbursement included in the annual reports submitted by project developers.

For a comprehensive overview of all Livelihoods requirements, please consult the Livelihoods section of our [Methodology for Terrestrial Forest Restoration](#).



## 2. Empowering diversity in recruitment

### Description

Our organisational policies are dedicated to fostering diversity and inclusion at every level of our company. Through the integration of inclusive hiring practices and the establishment of diversity initiatives, we strive to create a workforce that celebrates the wide variety of our society. By actively recruiting talent from diverse backgrounds and providing equal opportunities for career advancement, we aim to build a culture of inclusivity where every voice is heard and valued.

### Impacts

By offering equal opportunities for career advancement to all employees, regardless of background or identity, we have created a more equitable workplace where everyone has the chance to succeed based on their merits, fostering a culture of trust and collaboration.



## SDG 13: Climate action

## 1. "Entreprise à mission" Status

### Description

We have embraced the "entreprise à mission" status, a specialised French legal designation for companies dedicated to environmental or societal objectives integrated into their legal statutes.

### Impacts

Bearing the "entreprise à mission" status entails responsibility and oversight:

- **Mission Committee Oversight:** Our mission and objectives are meticulously overseen by a dedicated committee. Composed by an internal team member and relying on external advisors if needed, this committee ensures the unwavering commitment to our mission.

- **Transparent Reporting:** Transparency is fundamental. Every year, the committee delivers a comprehensive report detailing our progress towards our mission and objectives. This report is disseminated to our board, fostering transparency and accountability.
- **Thorough Independent Audits:** In demonstrating our commitment to genuine impact and transparency, our mission and objectives undergo rigorous audits biennially. These audits, conducted by impartial third parties, provide an unbiased assessment of our effort.

## 2. Carbon footprint calculation

### Description

To hold ourselves accountable in the fight against climate change, we annually calculate our company's carbon footprint, thoroughly examining scopes 1, 2, and 3 of our emissions.

### Impacts

- **Comprehensive Assessment:** Our calculation is thorough, relying on multiple data sources including our File of Accounting Entries (FEC in French), employee consultations, and specific physical data for key areas.
- **Progress Tracking:** We do not just measure; we compare and analyse. By tracking our emissions per employee and per hectare certified, we gain insights into our performance trends and areas for improvement.
- **Transparency:** We believe in being open about our environmental impact. Our carbon footprint is shared with all our employees, and we are contemplating the idea of disclosing this information to the public annually, showcasing our commitment to transparency and responsibility.

You can access our 2023 carbon footprint by clicking [here](#).



### 3. Purchasing policy

#### Description

Our commitment to the environment extends to our purchasing decisions. We have established a purchasing policy that not only favours eco-friendly products but also emphasises ethical practices in vendor relationships.

#### Impacts

- **Eco-friendly Selection:** Every purchase we make undergoes scrutiny for its environmental impact. Our aim is always to lean towards the option with the least ecological harm.
- **Promoting Refurbished Products:** When quality is not compromised, we encourage the purchase of refurbished items, further reducing environmental waste.
- **No Conflict of Interest:** Integrity in our business dealings is essential. ERS ensures due diligence in vendor relationships, guaranteeing that no conflicts of interest exist. Should any arise, our FLA Department is promptly informed to assess and guide the next steps.
- **Promoting Diversity:** ERS is dedicated to promoting a diverse range of suppliers. This means actively seeking partnerships with Small Businesses (SBE), Small Disadvantaged Businesses (SDM), Women-owned Businesses (WBE), and Minority-owned Businesses (MBE). Our approach transcends simple procurement; we are dedicated to empowering communities and championing inclusivity within our business ecosystem.

### 4. Travel policy

#### Description

Mindful of the environmental impact of transportation, we have instituted a travel policy that champions sustainable modes of transport, prioritising their utilisation over more polluting alternatives.

## 4. Travel policy

### Impacts

- **Promotion of Train and Public Transport:** Recognising the lower carbon footprint of trains and public transport, we advocate for their usage over cars and planes whenever feasible.
- **Strict Reimbursement Rules:** Our commitment is not just in words; it is reflected in our actions and fiscal planning. We have established unequivocal guidelines: reimbursements for plane and car journeys are contingent upon the unavailability of more eco-friendly options, such as trains. This approach not only mitigates our environmental footprint but also fosters an environmentally conscious ethos within our team.

## 5. Reduction of in-person meetings

### Description

Embracing the advantages of technology and acknowledging the environmental impact of travel, our company has pivoted towards a remote-working model, drastically reducing the need for in-person meetings.

### Impacts

- **Virtual Meetings:** With our team dispersed globally, virtual meeting technology has become our primary mode of communication. Employees are encouraged to opt for this environmentally friendly alternative, thereby diminishing our carbon footprint from travel.
- **Fewer Seminars:** Recognising the environmental consequences of in-person meetings, we have halved the number of in-person seminars from four (4) to two (2) annually.
- **Going Fully Remote:** As a testament to our dedication, we proudly operate as a fully remote company. This decision not only conserves resources but also champions a flexible and modern work culture.





## SDG 15: Life on land

### Ecosystem restoration pillar

#### Description

One of our Standard's core three pillars is Ecological Recovery. Our objective is to ensure that the ecosystem restoration projects we certify must have tangible positive impacts on biodiversity.

#### Impacts

- **Ecosystem Restoration:** Our certified projects are required to focus on revitalising natural areas, making them healthy and lively again.
- **Ecosystem Services:** Certified projects must prioritise the conservation of water sources, maintenance of soil health, and preservation of forests to support their local ecosystems, including animals and plants, whenever feasible.
- **Habitat Provision:** Projects must strive to enhance and expand habitats where native species can flourish.
- **Genetic Diversity:** Diversity is key. Certified projects must ensure promoting a healthy mix of plant and animal life to maintain the ecosystem's equilibrium and resilience.
- **Connectivity and Buffer Zones:** Projects we certify should prioritise the establishment of diverse natural areas and corridors to facilitate connectivity between ecosystems. For ecosystems at risk, creating protective areas is a priority.
- **Adaptation and Resilience:** With the increasing impact of global warming, projects must select plant species that can adapt and withst and environmental challenges over time.

This list is non-exhaustive. To review all requirements for restoration projects, please refer to the "Ecological Restoration" section of our [Programme](#).



## SDG 16: Peace, justice and strong institutions

### 1. Code of Ethics

#### Description

As part of our Standard document, we have implemented a Code of Ethics to ensure that all ERS employees understand our expectations for their conduct and decision-making.

#### Impacts

- **Guidance:** The code provides our team with clear guidelines on handling various situations that may arise, aiming to enable them to conduct business with integrity and in compliance with ethical and legal standards.
- **Knowledge Check:** To ensure a thorough understanding of our Code of Ethics, all team members are required to complete a test on the Code. A minimum score of 70% is required to pass.
- **Accountability:** Non-compliance with the code may result in consequences, including disciplinary actions and up to legal steps.

### 2. Anti-Corruption training

#### Description

We have initiated a training program focused on anti-corruption, demonstrating our commitment to uphold integrity, transparency, and compliance in every aspect of our business.

#### Impacts

- **Informed Decisions:** This training provides our team with valuable insights into identifying and preventing fraud.
- **Best Practices:** The course educates and equips our employees with the best methods for handling potential corruption issues related to ERS activities.
- **Mandatory Learning:** Participation is compulsory for all ERS employees. They must complete the training and achieve a minimum score of 80% to ensure a solid understanding of the key points.



## WORKING AREAS PRESENTATION

### 1. Key Metrics

- **Objectives:**

As our company continues to grow and evolve, we must measure our impact in a consistent and meaningful way. To achieve this, we are in the process of identifying a comprehensive list of internal and external key metrics to track annually. These metrics will encompass areas such as our carbon footprint, workforce diversity, pay equity, employee satisfaction, and all the metrics listed in the Mission Report KPIs section. By establishing and tracking these benchmarks, we aim to gain a clearer picture of our progress, challenges, and areas of opportunity about our CSR goals.

- **Timeline:**

2025

By the end of Q1 2025, we will release our second CSR report detailing our 2024 data for the selected CSR metrics.

By the end of Q1 2025, our Mission committee will publish the first comprehensive report on the chosen mission metrics.

### 2. Involve Our Investors

- **Objectives:**

To ensure that our strategic decisions are deeply informed and influenced by our CSR efforts, we aim to involve our lead investors in CSR-related matters. The main goal is to provide them with a comprehensive understanding of our current position and help them validate and guide our objectives.

- **Timeline:**

2025

By the end of Q1 2025, our Mission committee will publish the first comprehensive report on the chosen mission metrics.

This report will be disseminated to our investors for a comprehensive evaluation.

Post-review, the investors will validate and will be able to offer insights on the objectives proposed by the CSR team for the subsequent year.



### 3. Build a pathway toward Net Zero

#### • Objectives:

As a certification body in the carbon markets, we play a key role in enabling companies to achieve their net zero objectives. We should also strive to implement a similar pathway for ourselves.

As a young, fast-growing company, we still need more data and perspective to set a Net Zero target. However, it is essential to work towards establishing a science-based Net Zero target in the medium term while committing to monitoring and minimising our impact now. Specifically, we will:

- Monitor our direct and indirect emissions (scope 1, 2, and 3) on a yearly basis.
- Reduce or minimise the increase of our direct and indirect emissions (scope 1, 2, and 3) in a context of growth.
- Commit to contributing to global carbon sinks by financing restoration projects that result in carbon removal equal to or greater than our yearly emissions now and retroactively since the start of ERS.

#### • Timeline:





**Ecosystem Restoration Standard**  
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