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Contact:
Ecosystem Restoration Standard
25 Rue de Frémicourt
75015 Paris, FRANCE
info@ers.org

PROGRAMME

CSR Policy

SUMMARY

Our CSR policy outlines our commitment to ecosystem restoration, robust stakeholder engagement, and transparent reporting. It details our current initiatives following the SDGs framework. The policy also covers our future CSR endeavours explaining for each project what the objective is and the timeline to achieve it.



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Introduction

At ERS, our dedication to social and environmental considerations goes beyond mere obligations. Our decisions are rooted in commitment to create positive change, a belief we see as integral to our business's enduring profitability and success.

Since April 2023, [we have been recognized as an “Entreprise à mission”](#), a French legal status given to companies who publicly state its mission, as well as one or more social and environmental objectives.

Our primary legal objective is “to empower people and organisations to restore natural ecosystems”. To do so we have set 5 objectives that will shape our actions in the coming years:

1. Restore the health and function of natural ecosystems by certifying restoration projects;
2. Regenerate natural carbon sinks;
3. Restore and protect local biodiversity, including biodiversity hotspots;
4. Improve the living conditions of local communities and conserving their heritage and ancestral knowledge; and
5. Direct investment from carbon markets towards restoration projects.

Our commitment is visible in the standard we're building and reflected in its three pillars: Ecological Recovery, Carbon, and Livelihoods. By taking a holistic approach, we ensure that the projects we endorse not only combat climate change but also champion biodiversity and uplift local communities.



Current *CSR* Initiatives

To help us address important global challenges in a structured way, we have decided to present our CSR initiatives following the SDGs framework as it's a globally recognized guideline set by the United Nations. Using the SDGs makes it easier for us to show our stakeholders where we're focusing our efforts and ensures we're working towards widely accepted sustainability goals.

SDG 8: Decent Work

1. Monitor employee satisfaction

Description

We're proactive about understanding our employees' well-being. To get a clear picture, we send out two employee satisfaction surveys each year, diving into various aspects of their work-life at our company. We're using the feedback received to build bi-annual employee satisfaction action plans.

Impacts

Our commitment doesn't end at just collecting feedback. Following these surveys, we communicate our action plan bi-annually, highlighting key actions and future projects that emerge from the feedback. We're not aiming for just "good enough"; we've set our sights high, targeting an eNPS (employee net promoter score) of over 80, even though a score above 30 is already 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 to us, as we want our employees to share their genuine feelings without reservations.



2. Financial & Operational Performance Transparency

Description

Following fundraising, our investors required monthly and quarterly financial and operational reports. Believing in a culture of transparency, we've taken the initiative to make these reports accessible 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've introduced advanced healthcare coverage for our employees. We're financing a private complementary insurance that goes above and beyond to cover additional healthcare fees.

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. The comp, optical and dental expenses, which often come with hefty price tags, are now more affordable for our employees due to our high coverage rates.

4. Regular employee reviewing process

Description

We've set up a regular employee reviewing process to enhance communication and personal development within our teams. This includes, on top of common weekly 1-1



meetings, quarterly 1-1 performance review between team members and their manager and a bi-annual 1-1 meeting with the HR team to ensure consistent dialogue.

Impacts

These quarterly and bi-annual 1-1 sessions are not just about work; they offer team members an opportunity 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.

SDG 10: Reduced inequalities

1. Livelihoods pillar

Description

Central to our mission to restore ecosystems is the understanding that communities are fundamental to achieving lasting ecological restoration. Thus, we've designed a standard that emphasises community engagement, focusing on socio-economic upliftment and the safeguarding of cultural legacies.

Impacts

Livelihoods being one of our standard three key pillars, we're urging projects to have a positive impact on local communities. Some of the expected positive impact are listed below:

- **Empowerment, Well-Being, and Equity:** Projects we certify are designed to reduce community vulnerability. This means 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 paramount. We further mandate that all workers receive fair compensation, aligning with the nation's living wage standards wherever applicable.
- **Preserving Cultural Heritage & Traditional Knowledge:** In collaboration with the communities, we develop a Social Additionality Plan. This plan ensures the protection and propagation of cultural heritage and traditional knowledge.
- **Benefit Sharing:** The profits generated from the sale of Restoration Units are shared among community members, with clear documentation of disbursement in the reports project developers need to submit annually.

This is a non-exhaustive list. To see all restoration project requirements, please read the **Livelihood section of our standard**.

SDG 13: Climate Action

1. "Entreprise à mission" Status

Description

We've adopted the "entreprise à mission" status, a designated legal status for companies committed to environmental or societal objectives within their legal statutes.

Impact

Being an "entreprise à mission" comes with genuine responsibility and oversight:

- **Mission Committee:** Our mission and objectives are continually overseen by a dedicated mission committee. This group, consisting of team members and/or external advisors, ensures we stay true to our commitment.
- **Annual Progress Report:** The committee doesn't work in silence. Every six months, it produces a detailed report charting our progress towards our mission and objectives. This document is sent to our board, ensuring transparency and accountability.



- **Independent Audits:** To further our commitment to genuine impact and transparency, our mission and objectives undergo a thorough audit every two years. This examination is carried out by an independent third party, offering an unbiased review of our efforts.

2. Carbon footprint calculation

Description

To keep ourselves accountable in the fight against climate change, we annually calculate our company's carbon footprint, delving deep into scopes 1, 2, and 3 of our emissions.

Impact

- **Comprehensive Assessment:** Our calculation is thorough, relying on multiple data sources including our File of Accounting Entries (FEC), employee consultations, and specific physical data for key areas.
- **Progress Tracking:** We don't 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're contemplating the idea of disclosing this information to the public annually, showcasing our commitment to transparency and responsibility.

You can access our 2022 carbon footprint **by clicking here**.

3. Purchasing policy

Description

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



Impact

- **Eco-friendly Selection:** Every purchase we make undergoes scrutiny for its environmental impact. Our aim is to always lean towards the option with the least ecological harm.
- **Promoting Refurbished Products:** When quality isn't compromised, we encourage the purchase of refurbished items, further reducing environmental waste.
- **No Conflict of Interest:** Integrity in our business dealings is paramount. 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). It's not just about buying products; it's about supporting communities and promoting inclusivity in our business ecosystem.

4. Travel policy

Description

Aware of the environmental impact of transportation, we've implemented a travel policy that champions sustainable modes of transport, prioritising their use over more polluting alternatives.

Impact

- **Promotion of Train and Public Transport:** Given the lower carbon footprint of trains and public transport, we advocate for its use over cars and planes wherever feasible.
- **Strict Reimbursement Rules:** Our commitment is not just in words; it's in our actions and our budgets. We've set clear rules: plane and car trips won't get reimbursed if more eco-friendly options, like trains, are available. This not only



minimises our environmental impact but also instils an eco-conscious mindset in 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 cutting down on in-person meetings.

Impacts

- **Virtual Meetings:** With our team spread globally, virtual meeting technology is now our go-to. Employees are urged to choose this eco-friendly alternative, reducing our carbon footprint from travel.
- **Fewer Seminars:** Recognizing the environmental cost, we've halved the number of in-person seminars from 4 to just 2 annually.
- **Going Fully Remote:** As a testament to our commitment, by year-end, we'll vacate our physical office to operate as a 100% remote company. This decision not only conserves resources but also champions a flexible and contemporary work culture.

SDG 15: Life on land

1. Ecosystem restoration pillar

Description

One of our standard's three pillars is 'ecological recovery'. Our goal is to make sure ecosystem restoration projects we will certify will have tangible positive impacts on biodiversity.



Impacts

- **Ecosystem Restoration:** Our certified projects must work on making natural areas healthy and lively again.
- **Ecosystem Services:** Projects certified have to (when possible) look after water sources, maintain soil health, and ensure forests can support their local environment, including animals and plants.
- **Habitat Provision:** Projects have to aim to improve and expand places where native species can thrive.
- **Genetic Diversity:** Diversity is key. Projects certified will focus on promoting a healthy mix of plant and animal life, ensuring the right balance in the ecosystem.
- **Connectivity and Buffer Zone:** Projects we certify should favour the development of different natural areas and corridors, helping ecosystems to be connected to one another. For at-risk ecosystems, creating protective areas is a priority.
- **Adaptation and Resilience:** With global warming increasing, it's essential that projects select plants that can adapt and remain sturdy over time.

This is a non-exhaustive list. To see all restoration project requirements, please read the **Ecological Restoration section of our standard**.

SDG 16: Peace, Justice and Strong Institutions

1. Code of Ethics

Description

We've recently rolled out a code of ethics. It's our way of making sure that everyone at ERS knows how we expect them to act and make decisions.

Impacts

- **Guidance:** The code helps our team understand how to handle certain situations that might come up. The objective being to enable them to conduct business honestly and with integrity and follow ethical and legal standards.



- **Knowledge Check:** To ensure everyone's on the same page, all team members take a quiz on the code. They need to score at least 70% to pass.
- **Accountability:** If someone doesn't follow the code, there can be consequences, which might include disciplinary actions or even legal steps.

2. Anti-Corruption training

Description

We've started a training program focused on anti-corruption. It's a testament to our dedication to uphold integrity, transparency, and follow the rules in every aspect of our business.

Impacts

- **Informed Decisions:** With this training, our team gets valuable insights into spotting and preventing fraud.
- **Best Practices:** The course not only educates but also equips our employees with the best ways to deal with potential corruption issues.
- **Mandatory Learning:** This isn't optional. Everyone has to take it and score at least 80% to make sure they've really grasped the key points.



Future **CSR** Endeavours

Key Metrics

1. Objective

As our company continues to grow and evolve, it's vital that we measure our impact in a consistent and meaningful way. To do this, we're in the process of identifying a list of internal and external key metrics to track on an annual basis. These metrics will be rooted in areas such as our carbon footprint, workforce diversity, pay equity, employee satisfaction, or the amount of hectares of degraded land reforested. By establishing and tracking these benchmarks, we aim to get a clearer picture of our progress, challenges, and areas of opportunity in relation to our CSR goals.

2. Timeline

- Our CSR team is currently curating potential metrics for evaluation.
- By the end of 2023, our Mission committee will convene to finalise and endorse the chosen metrics.
- By the end of Q1 2024, we will release our inaugural CSR report, detailing our 2023 baseline data for the selected metrics. This report will serve as a foundation for future assessments and progress tracking.

Involve Our Investors

1. Objective

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. This will not only provide them with a holistic understanding of where we stand but will also help them validate and guide our objectives for the coming year.



2. Timeline

- By the end of Q1 2024, our CSR report will be prepared, encapsulating our key metrics, recent initiatives, and future objectives.
- This report will be disseminated to our investors for a comprehensive evaluation.
- Post-review, the investors will validate and offer insights on the objectives proposed by the CSR team for the subsequent year.

Achieve B-Corp Certification

1. Objective

To further affirm our commitment to equitable and sustainable business practices, we're on a journey to obtain the prestigious B-Corp certification. This certification aligns perfectly with our existing values, like fostering inclusivity in the economy and ensuring that our business benefits all stakeholders. We view this as an essential step, not just as an endorsement of our internal efforts to uphold employee welfare but also as a testament to our transparent and equitable approach in enabling large scale ecosystem restoration externally.

2. Timeline

- Assessment submission deadline: 30th November 2023.
- Review and audit phase spans between Q4 2023 and Q2 2024.
- Target to attain B-Corp certification by the conclusion of Q2 2024.

Strengthen policies

1. Objective

Our policies serve as the backbone of our organisational ethos and direction. As we evolve, it's paramount that these policies mirror our dedication to transparency, our stand against corruption, and our relentless drive toward promoting ethics, inclusion,



diversity, and equality. While we have laid down several new policies recently, there's an ongoing commitment to fortify them further. By integrating inclusion clauses in our hiring policies, ensuring our employees' right to disconnect, we aim to position our policies as part of the highest standards in corporate responsibility.

2. Timeline

- By Q4 2023, inclusion clauses will be embedded into our hiring policies.
- By Q4 2023, a clear directive on employees' right to disconnect will be ratified.

Build a pathway toward Net Zero

1. Objective

As a certification body on the carbon markets, we play a key role in enabling companies to achieving their net zero objectives. It stands to reason that we, too, should make our best to implement a similar pathway for ourselves.

As young, fast-growing company, we do not yet have enough data and perspective to set a Net Zero target. Still, we believe it is important to work towards setting a science-based Net Zero target in the medium term, all while committing to monitoring and minimize our impact now. More specifically, we will:

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

2. Timeline

- By the end of Q2 2024: Assess and disclose our 2023 direct and indirect emissions (scope 1,2 and 3).



- By the end of Q4 2024: Have a plan to minimise the increase of our direct and indirect emissions in a context of growth.
- By December 31st 2025: Contribute to global carbon sinks that result in carbon removal equal or greater than our emissions between the start of ERS and December 2025.
- By December 31st, 2026: Have a plan toward net-zero emission in line with decarbonization trajectories set by the Paris Agreement.



Stakeholder *Engagement*

At ERS, stakeholder engagement is fundamental to our approach to corporate social responsibility (CSR). Our employees play an instrumental role in the "comité d'entreprise à mission," a dedicated committee that monitors the progress made in alignment with the objectives outlined in our statutes. They are entrusted with producing bi-annual reports that shed light on our performance, ensuring transparency and accountability.

Moreover, our employees actively contribute to our environmental commitments by participating annually in the calculation of our carbon footprint. They are also kept abreast of our progress through an annual CSR report, strengthening their involvement in our mission. They also undergo training to equip them with the knowledge and tools to combat corruption and ensure the integrity of our operations

On the investor side, we prioritise keeping them informed, committing to delivering an in-depth annual CSR report within three months following the end of each calendar year. The report will also be published publicly on our website.

Project developers, whose project(s) are certified by our standard, are mandated to work actively towards promoting biodiversity, enhancing carbon capture, and uplifting the quality of life for local populations. We've also established an open email address and a dedicated WhatsApp number for communities associated with the projects for them to voice grievances or raise concerns, ensuring their perspectives are heard and addressed.



Measurement & *Reporting*

At ERS, we believe in robust reporting and monitoring to ensure transparency and commitment to our corporate social responsibility (CSR) goals. Every six months our mission committee conducts a thorough follow-up to assess our ongoing activities and progress. After this biannual assessment, our mission committee meticulously reviews the CSR team's findings. They then compile a concise report, which is promptly shared with our board for further insights and direction.

In addition to these biannual checks, an annual CSR report is prepared during the first quarter of each year. This report offers an in-depth look into our key metrics, reviews our actions over the previous 12 months, and outlines our objectives for the upcoming year. This document is disseminated to our employees, investors, and board members, ensuring all stakeholders are well-informed about our ongoing CSR endeavours.

Furthermore, to guarantee we remain aligned with the mission and the objectives in our statutes, an independent third-party auditor conducts a comprehensive audit every two years. The first of these audits is slated for 2025. This rigorous external review ensures our actions are both consistent with our promises and transparent to all our stakeholders.



Commitment *Statement*

At ERS, we're on a mission to enable individuals and organisations to restore the natural world. By 2030, our ambition is to contribute to restoring 1% of our planet. Our efforts as an organisation are focused on the health of the natural environment, the conservation of diverse and vibrant species, and the well-being of local communities that thrive within these ecosystems.

It follows that our actions and internal policies should reflect this ambition. Our CSR policy is an important step in this direction, anchoring our commitment to "be the change we want to see." As we look to the future, we are aiming for B-Corp certification, further solidifying our pledge to be a force of good in the world. In an effort to hold ourselves accountable to this commitment, we will publicly report on our progress through an annual CSR report.

Thibault Sorret - CEO at ERS - Ecosystem Restoration Standard