Ecologi

reduce restore report

The 3Rs Net-zero Certification Standard

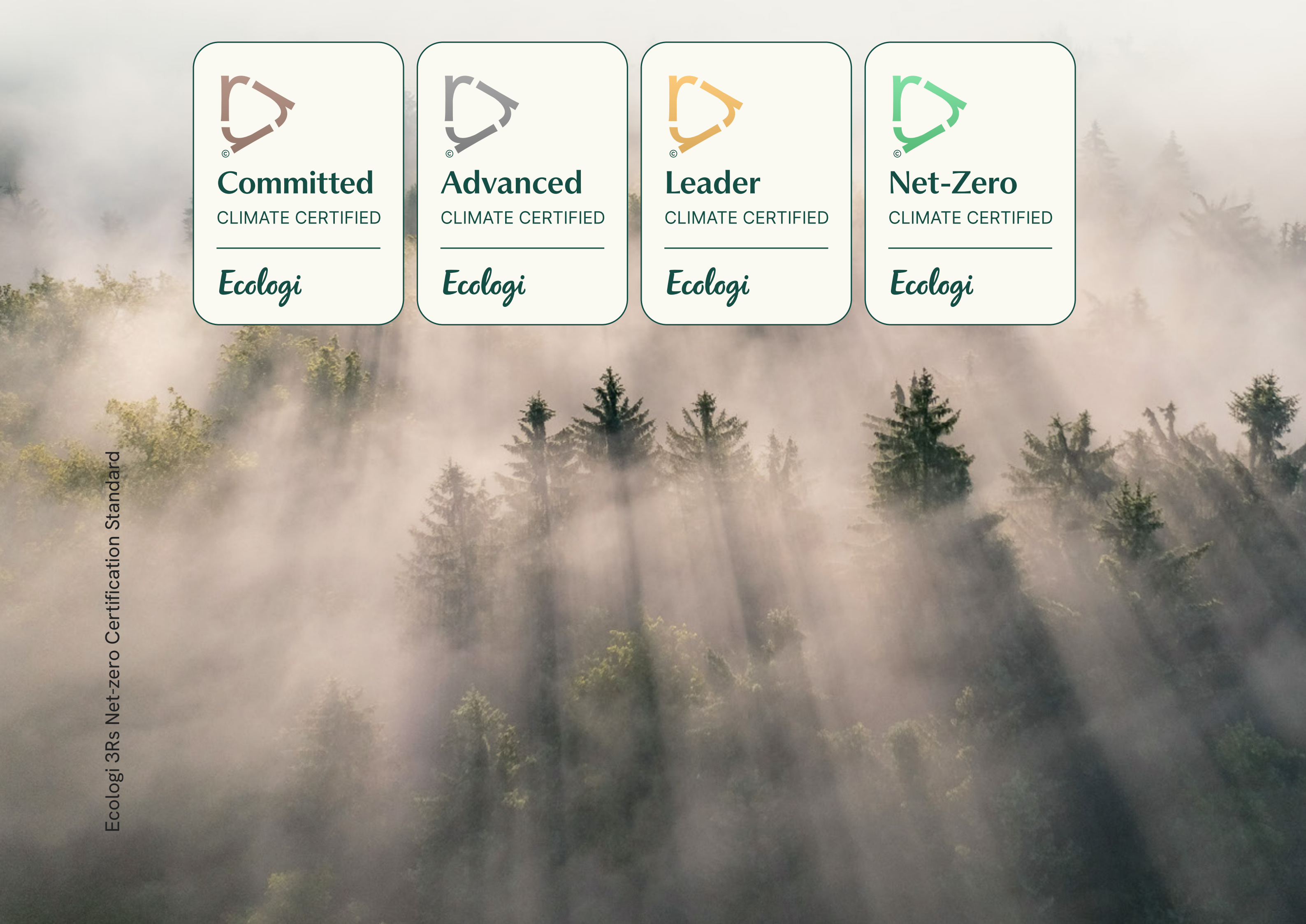
A practical pathway to credible climate leadership

Committed
CLIMATE CERTIFIED
Ecologi

Advanced
CLIMATE CERTIFIED
Ecologi

Leader
CLIMATE CERTIFIED
Ecologi

Net-Zero
CLIMATE CERTIFIED
Ecologi



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01. Introduction

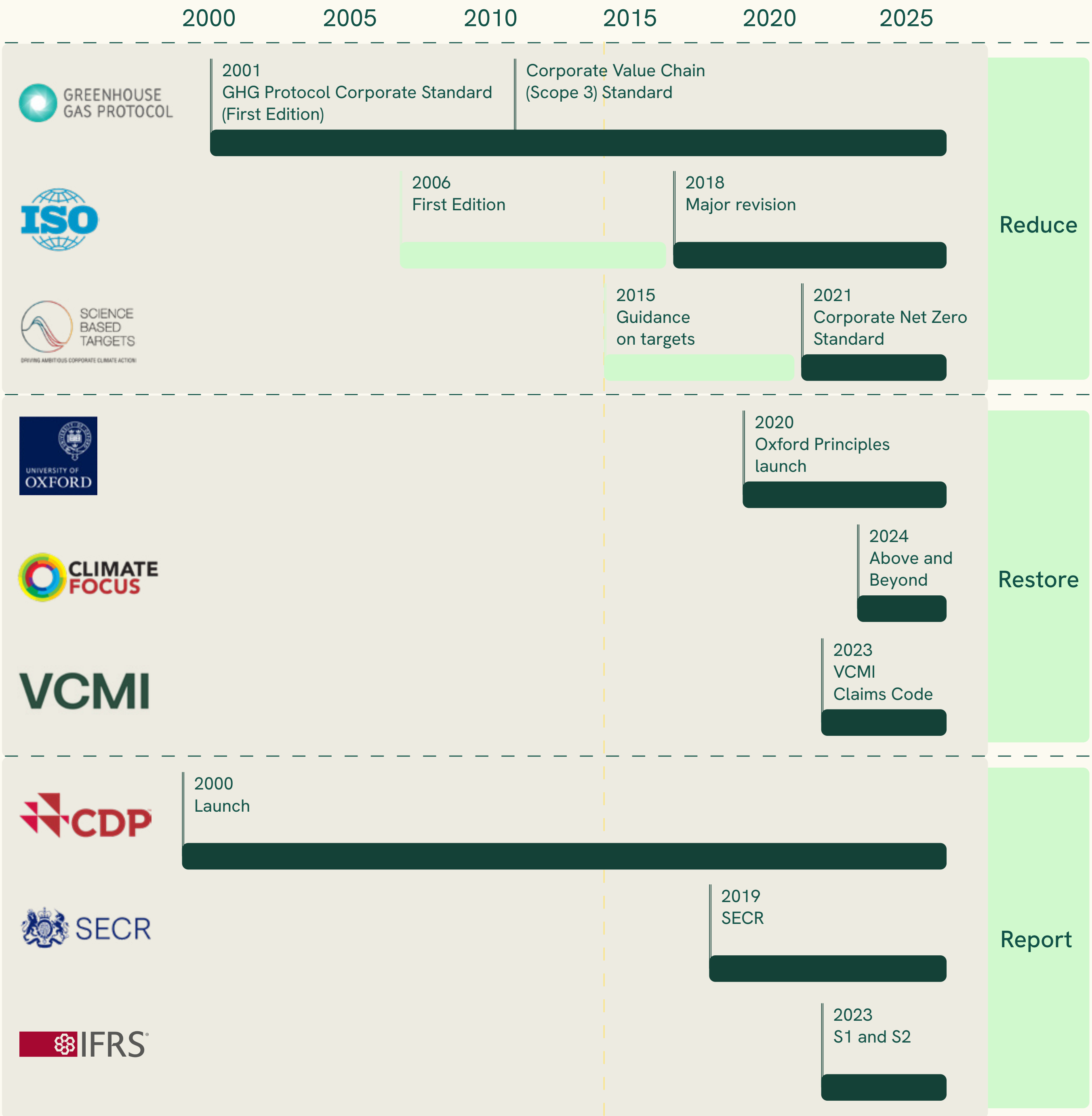
The need for credible corporate climate action.

The climate crisis represents one of the defining challenges of the 21st century. Rising global temperatures, increasing climate volatility, and accelerating ecosystem degradation are reshaping economies and societies worldwide. Businesses now face growing pressure from regulators, investors, customers, and employees to demonstrate meaningful action in response.

Encouragingly, corporate ambition has increased significantly over the past decade. Thousands of organisations have committed to net-zero targets, established sustainability functions, and begun measuring their carbon footprints.

However, a significant ambition-action gap remains.

Many organisations struggle to translate climate commitments into structured, measurable strategies. As the chart below below shows, there has been a proliferation of standards, reporting frameworks, and methodologies over the last decade and this has created an enormously complicated standards ecosystem that organisations, particularly SMEs, have struggled to navigate.



As a result, companies often lack clarity on:

- Where to begin
- What constitutes credible climate action
- How progress should be measured and communicated

This lack of clarity can lead to fragmented initiatives, inconsistent reporting, and concerns about greenwashing.

To address these challenges, the **3Rs Certification Standard** provides a clear and practical framework for businesses to demonstrate credible climate leadership.

The certification scheme establishes a structured pathway for organisations to measure emissions, reduce their impact, fund climate solutions, and transparently report progress.

By doing so, it enables businesses to translate climate ambition into measurable action - and to communicate that progress credibly to stakeholders delivering meaningful business outcomes.

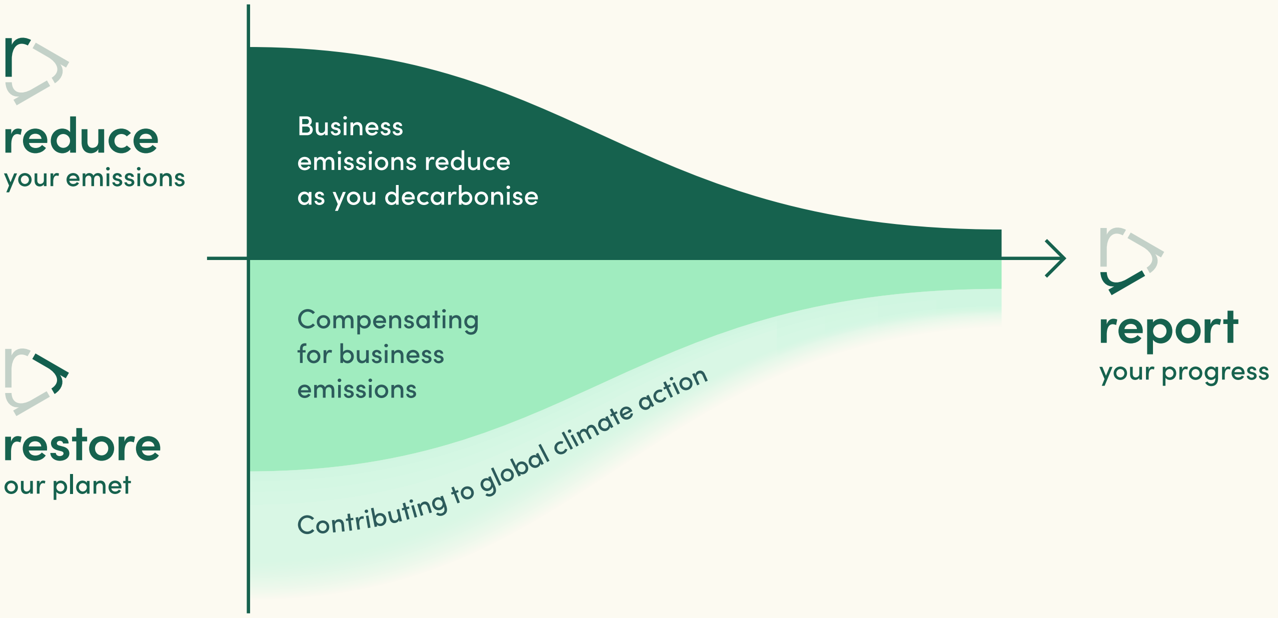
02.
The certification scheme

The 3Rs Certification Standard is a pragmatic, SBTi-aligned certification for mid-market and large businesses

Certification confirms that an organisation is taking a structured approach to addressing its climate impact through three core pillars corresponding to the 3Rs of Ecologi's climate leadership framework:

- **Reduce** – measuring and reducing emissions
- **Restore** – funding credible climate solutions
- **Report** – communicating progress transparently

These pillars represent the essential components of a comprehensive corporate climate strategy.



The 3Rs certification scheme provides organisations with:

- **A clear roadmap for action** - A structured pathway that helps businesses understand what steps are required to develop a credible climate strategy with clear progress over time for board visibility and staged investment.
- **Credibility and trust with recognition** - Certification provides a trusted signal that a company is taking climate action aligned with established best practice that's independently assured and greenwashing proof.
- **Credentials that protect and grow revenue** - Climate credentials that satisfy investor scrutiny, procurement RFPs, and social value criteria, helping you win contracts and signal leadership across your industry.
- **Low complexity & low cost** - an SBTi-aligned climate standard without the immediate cost or complexity of a full SBTi submission but automatically validation-ready.
- **A framework for continuous improvement** - Rather than a one-time achievement, certification reflects ongoing progress toward net-zero.

The scheme is designed to support businesses across all sectors, with particular relevance for organisations that may lack the internal resources of large multinational corporations but still wish to demonstrate leadership.

03.
Why certification matters

Climate leadership is increasingly becoming a core component of business competitiveness.

Certification helps businesses unlock value across several dimensions.

Building stakeholder trust:
Customers, employees, investors, and regulators increasingly expect credible climate commitments. Independent certification provides assurance that climate claims are grounded in recognised standards and measurable progress.

Market differentiation: Businesses that demonstrate credible climate action can strengthen their brand and differentiate themselves in competitive markets. Certification provides a simple and recognisable signal of climate leadership.

Procurement and supply chain advantage:
Many organisations now require climate disclosures from suppliers. Certification can help businesses demonstrate their commitment to sustainability and strengthen their position in procurement processes.

Internal alignment:
Climate action often spans multiple departments, including finance, operations, procurement, and strategy. A certification framework provides a common language and structure for coordinating action across the organisation.

04.
The progressive pathway to certification

The 3Rs Certification Standard recognises that organisations are at different stages of their climate journey. Rather than applying a single threshold, certification is structured around a Progressive Pathway consisting of four levels of organisational maturity

Stage	Committed	Advanced	Leader	Net-Zero
Target year	2025	2030	2035	2040
Target range	2022 - 2027	2027 - 2032	2032 - 2037	2037 - 2040

Committed: Businesses begin measuring emissions and funding climate projects while establishing reduction targets.

Advanced: Organisations expand emissions measurement to include all material Scope 3 categories and set science-aligned reduction targets.

Leader: Companies demonstrate measurable emissions reductions and invest systematically in climate solutions.

Net-Zero: Organisations achieve deep emissions reductions and neutralise residual emissions through durable carbon removal.

For detailed explanation of the full compliance criteria for each stage, please refer to Section 7 'Certification criteria'

Each level reflects increasing ambition and capability across the Reduce, Restore, and Report pillars.

This pathway approach allows companies to:

- Identify their current stage of progress
- Understand the requirements for advancement
- Demonstrate measurable improvement over time
- Break progress towards net zero into a series of manageable incremental steps

This progression supports long-term alignment with global climate goals, including the transition to a net-zero economy by mid-century.

05.
The 3Rs Framework

Certification is assessed across the three core pillars of the **3Rs Framework**. Together, these pillars ensure that businesses address their climate impact comprehensively.

reduce

Reducing emissions is the foundation of credible climate action.

This pillar focuses on measuring and reducing greenhouse gas emissions across an organisation's operations and value chain.

Key actions include:

- Measuring Scope 1, 2 and relevant Scope 3 emissions
- Establishing science-aligned reduction targets
- Implementing operational changes to reduce emissions over time

By prioritising emissions reductions, businesses contribute directly to global efforts to limit warming and transition to a low-carbon economy.

Funding climate solutions

Even the most ambitious reduction strategies leave residual emissions in the near term. The Restore pillar recognises that businesses also have a role to play in financing global climate solutions.

This includes:

- Funding high-integrity carbon projects
- Supporting nature restoration and ecosystem protection
- Investing in emerging carbon removal technologies

Such investments help accelerate global climate mitigation while companies reduce their own emissions.

Best practice involves building a balanced portfolio that supports both emissions avoidance and carbon removal while contributing to broader environmental outcomes.

Transparency and accountability

Transparency is essential to credible climate action and advocacy has a key role to play in accelerating universal engagement. The Report pillar ensures organisations communicate their emissions, targets, and progress openly and effectively engage stakeholders.

Key elements include:

- Publishing emissions inventories
- Disclosing climate targets and strategies
- Reporting progress toward reductions
- Engaging stakeholders on climate action

Effective reporting strengthens accountability and helps businesses demonstrate their contribution to the net-zero transition.

06. Certification criteria: At a glance

The following matrices summarise the key requirements associated with each certification level.

Committed CLIMATE CERTIFIED Ecologi	Reduce	Restore	Report
Target year: 2025 **Target range:** 2022-2027	• Measured your organisational carbon footprint Scope 1, 2 and limited Scope 3 categories for at least one reporting year. • Received a 3rd party review of the carbon footprint. • Set science-aligned absolute near-term targets for at least Scopes 1 and 2 (and Scope 3 if material) for 5-10 years from the date of certification, with a base year no earlier than 2015.	• Provided funding, at any level, to at least one climate or nature project.	• Published your organisational carbon footprint for at least one reporting year. • Communicated achievement with employees and/or customers.

Certification criteria: At a glance

Advanced
CLIMATE CERTIFIED
Ecologi

Target year: 2030

Target range: 2027-2032

Reduce

- Measured your organisational carbon footprint across Scopes 1, 2 and all material Scope 3 categories for multiple (more than 1) reporting years.
- Received independent 3rd party limited assurance for the carbon footprint.
- Set science-aligned net-zero targets (all scopes).
- Demonstrated progress towards your near term reduction targets.

Restore

- Set a carbon price of a minimum £20 GBP per tonne and created a climate action budget equivalent to Scope 1 and 2 emissions multiplied by the carbon price.
- Allocated the budget towards compensation of at least 50% of the Scope 1 and 2 carbon footprint using carbon removal and carbon avoidance credits (Goal#1) with the balance contribut ing towards wider climate action such as nature restoration projects (Goal#2).

Report

- Published your organisational carbon footprint for multiple (more than 1) reporting years.
- Communicated and engaged with at least two audiences from employees, customers and suppliers.

Certification criteria: At a glance

Leader
CLIMATE CERTIFIED
Ecologi

Target year:
2035

Target range:
2032-2037

Reduce

- Measured your organisational carbon footprint across Scopes 1, 2 and all materials Scope 3 categories for four or more years.
- Published a comprehensive Climate Transition Plan.
- Received independent limited assurance over the carbon footprint and the Climate Transition Plan.
- Set science-aligned net-zero targets (all scopes).
- Demonstrated progress against near-term targets, to at least the minimum ambition set by the Science-Based Targets initiative (SBTi).

Restore

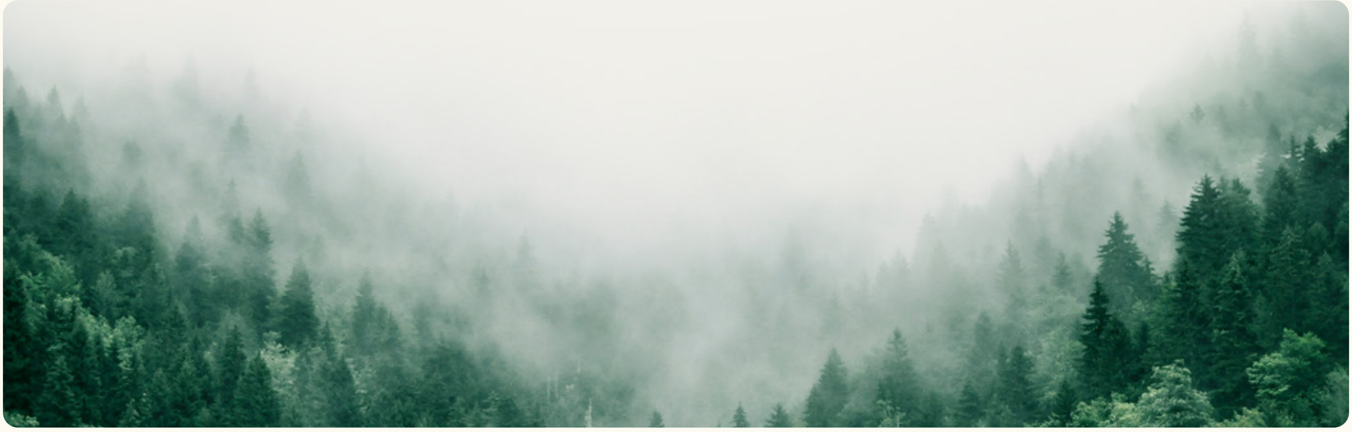
- Set a carbon price of a minimum £41.84 GBP per tonne and created a climate action budget equivalent to all Scope emissions multiplied by the carbon price.
- Allocated the budget towards compensation of at least 50% of the full all scopes carbon footprint using carbon removal and carbon avoidance credits (Goal#1) with the balance contributing towards wider climate action such as nature restoration projects (Goal#2).

Report

- Published your organisational carbon footprint for four or more years.
- Championed climate action through advocacy to at least three audiences: employees, customers and suppliers investors, government and local communities.
- Evaluated and reported on the extent to which products and services contribute towards a net-zero economy.

Certification criteria: At a glance

Net-Zero CLIMATE CERTIFIED Ecologi **Target year:** 2040 **Target range:** 2037-2040	Reduce	Restore	Report
	• Measured your organisational carbon footprint across Scopes 1,2 and all materials Scope 3 categories for five or more years. • Achieved net-zero targets across all scopes.	• Compensated for your residual carbon footprint with Durable Carbon Dioxide Removal credits.	• Shared your success in meeting the net-zero goal by publishing your organisational carbon footprint and action to neutralise residual emissions. • Championed climate action through advocacy to multiple audiences. • Evaluated and reported on the extent to which products and services contribute towards a net-zero economy.



07.
Certification criteria: In full

This section sets out the certification criteria, which are the requirements that organisations must follow to be certified in alignment with the Ecologi 3Rs Standard at each stage of the Progressive Pathway.

The criteria may also be used by organisations as an internal maturity index tool, supporting evaluation of where the organisation currently sits on the journey towards net-zero and what additional action is required to progress at a manageable rate towards the destination.

Precise language is used in the certification copy below to indicate requirements and any allowable options that organisations **must follow**.

- The terms "shall" or "must" are used to indicate what is required for action and performance to be in conformance with the Ecologi 3Rs Standard.
- Any use of the term "should" indicates a recommendation, but not a requirement.
- The term "may" indicates an option that is permissible or allowable within the frame of reference specified.
- The term "The Company" is used throughout to refer to the subject of Certification, although the criteria may apply to a limited company, an LLP, a CIC, a Charity, a Charitable trust or a Cooperative.

The Certification Criteria apply across each of the three pillars of the Ecologi 3Rs Framework, identifying mandatory requirements within each pillar at each level of the Progressive Pathway. For reference purposes, the Certification Criteria are labelled as General Criteria (GC), Reduce (RED), Restore (REST) or Report (REP). The required criteria at each level of the leadership ladder are numbered sequentially and denoted as either C for Committed, or A for Advanced or L for Leader.

This represents version 1 of the Ecologi 3Rs Standard and will be in effect as of May 2026. It will be reviewed and revised annually to take account of updates to the science and the regulatory landscape.

Stage	Committed	Advanced	Leader	Net-Zero
Target year	2025	2030	2035	2040
Target range	2022 - 2027	2027 - 2032	2032 - 2037	2037 - 2040

General criteria

GC_1 – Subject of certification:

The subject of the certification shall be an organisation registered in the United Kingdom, either a limited company, an LLP, a CIC, a Charity, a Charitable trust or a Cooperative. If part of a group, the certification should relate to the highest parent and apply to all subsidiaries. Subsidiaries may apply for certification independently, where they can demonstrate that doing so will not lead to confusion that the certification also applies to the parent.

GC_2 – Accounting year:

Certifications are time-bound. The carbon footprint and associated action must be for an accounting year end no more than 12 months prior to the certification date.

GC_3 – Scope 2 calculation method for targets:

The Company shall transparently disclose the accounting approach used for calculating base year Scope 2 emissions and tracking progress to target – either location or market-based as per the GHG Protocol Scope 2 Guidance – and maintain this approach consistently. The Company shall provide dual reporting for Scope 2 (both market and location based calculations) in line with best practice.

Stage	Committed	Advanced	Leader	Net-Zero

General criteria

GC_4 - Data quality:

The Company shall review the data used to calculate each GHG inventory annually, to identify and implement opportunities that improve the completeness and accuracy of calculations in the following year.

GC_5 - Continual improvement:

Following certification to a Leadership level (Committed, Advanced, Leader)

The Company shall maintain the ambition to accelerate its climate action across all three pillars (Reduce, Restore and Report) and progress to the next level. The Company may remain at a Leadership level for a maximum of 4 years, after which they must advance to the next level, failing which certification will be removed.

GC_6 - Transparency in reporting:

The Company must publish its footprint, targets, reduction plans and efforts to fund climate action beyond its value chain on its UK website, with a link in a prominent place on the homepage. The information must be approved by an individual with the authority to represent The Company, including their name, job title and the date. The Company's Climate Information (data, targets, evidence and narrative) relating to previous years should be retained on the website so that progress can be monitored.

GC_7 - Claims:

The Company should ensure that claims comply with laws and regulations that govern and regulate environmental statements and claims in relevant jurisdictions.

Stage	Committed

RED_1 (C) – Carbon footprint:

The Company shall calculate its carbon footprint across the full value chain (Scopes 1, 2 and limited* Scope 3) in accordance with the GHG Protocol Corporate Standard and associated guidance for at least 1 year.

*See Appendix 1B for Limited Scope

RED_2 (C) – 3rd party technical review:

The carbon footprint must be subject to third-party technical review. The strictness of this review increases with the certification levels.

Under Committed status, the review must be carried out by a "suitably experienced carbon accountant", defined as an appropriately competent individual from a third-party organisation specialising in the preparation of carbon footprints. Independence is NOT required at this stage, and the reviewer may have been involved in, or advised on, the consolidation of accounts to ensure alignment with relevant standards.

The reviewer must, however, be from a 3rd party organisation (internal review remains never acceptable under GC_8(a)). The Company shall not publicly claim that the carbon footprint has been "independently verified" or "independently assured" on the basis of a Committed-level review; the only permitted public framing is that the footprint has been "reviewed by a suitably experienced carbon accountant" (or wording of equivalent precision).

The reviewer shall, at a minimum, test the inventory's completeness, organisational boundary, scope coverage, emission-factor selection, calculation methodology, and consistency with the GHG Protocol Corporate Standard.

Stage	Committed

RED_3 (C) – Reduction targets:

The Company shall set near-term reduction targets for Scopes 1 and 2 emissions. Targets shall have a base year no earlier than 2015 and must cover a minimum of 5 years and a maximum of 10 years from the date of certification. If Scope 1 and 2 emissions are zero, The Company shall commit to maintain zero emissions for Scope 1 and 2.

REST1 (C) – Voluntary Carbon Market:

The Company must engage with the voluntary carbon market to compensate for GHG emissions associated with the accounting year. Engagement may be at any level of commitment but The Company should aim to compensate for at least 10% of its measured emissions with a blend of removal and avoidance credits.

Stage	Committed

REP_1 (C) – Transparency:

The Company must report publicly on its climate action in accordance with GC_6.

REP_2 (C) – Engagement:

The Company must communicate with employees and/or customers about its climate action.

Stage	Advanced

RED_1 (A) – Carbon footprint:

The Company shall calculate its carbon footprint across the full value chain (Scopes 1, 2 and all material* Scope 3) in accordance with the GHG Protocol Corporate Standard and associated guidance for at least 2 years.

*See Appendix 1 for Materiality

RED_2 (A) – Independent limited assurance:

The Company must obtain independent limited assurance over the carbon footprint, completed by an accredited independent 3rd party provider in accordance with recognised standards (see GC_8). The engagement shall be annual and shall cover the base-year and current-year inventory across 100% of Scope 1, 100% of Scope 2, and all Scope 3 categories disclosed as material under Appendix 1, with no relevant exclusions from the reporting boundary. All other requirements of GC_8 apply.

RED_3 (A) – Reduction targets:

The Company shall set near-term reduction targets for Scopes 1 and 2 emissions and Scope 3 emissions and make a long-term commitment to achieve net-zero. Near-term targets shall have a base year no earlier than 2015 and must cover a minimum of 5 years and a maximum of 10 years from the date of certification.

RED_4 (A) – Scope 1 and 2 near-term reduction target ambition:

The Scope 1 and 2 reduction targets shall be absolute, and science-aligned in ambition. If Scope 1 and 2 emissions are zero, The Company shall commit to maintain zero emissions for Scope 1 and 2.

Stage	Advanced

RED_5 (A) – Scope 3 near-term reduction target ambition:

The Scope 3 reduction targets shall be science-aligned in ambition. The Company may submit a science aligned Scope 3 intensity target in place of an absolute reduction target and assessor shall advise if this is compliant.

RED_6 (A) – Long term reduction target ambition:

The long-term reduction targets shall be science-aligned in ambition. In most cases this will correspond to a 90% reduction in emissions across all scopes from the base year. The net-zero commitment is a commitment to neutralise the remaining residual emissions with durable carbon dioxide removal credits.

RED_7 (A) – Effective action:

The company must demonstrate progress towards achieving the near-term reduction targets set for Scope 1, 2 and Scope 3. Progress in this context is defined as any reduction in Scope 1 and 2 emissions compared to base year (except in the case where maintenance targets have been set) and any reduction in Scope 3 emissions compared to base year.

Stage	Advanced

REST_1 (A) – Science-based carbon price:

The Company must set a science-based carbon price at a level no lower than £20 per tonne. The Company should establish an annual escalator of c.11% to increase the SBCP towards the UK ETS carbon price set out in article 46(4) to 46(6) of the UK ETS Order.

REST_2 (A) – Climate action budget:

The Company must align its climate action budget with, at minimum, the GHG emissions associated with its Scope 1 and 2 footprint by multiplying its total Scope 1 and 2 footprint by the Science-Based carbon price adopted. In cases where Scope 1 and 2 emissions are zero, The Company must multiply the science based carbon price by the appropriate operational scope 3 emissions (e.g. Category 8 Upstream leased assets) to generate the climate action budget.

REST_3 (A) – Climate action budget deployment:

The budget must be deployed within 12 months of the end of the accounting year to a portfolio of Beyond Value Chain Mitigation activities that enable at least 50% compensation of the Scope 1 and 2 footprint (Goal #1) with the balance contributing towards wider climate action (Goal #2). In cases where Scope 1 and 2 emissions are zero, The Company must apply the compensatory portfolio to at least 50% of the operational Scope 3 emissions used to calculate the climate action budget.

REST_4 (A) – Goal 1 portfolio composition:

The composition of the Goal #1 Portfolio should align with the Oxford Principles for Net-Zero Aligned Carbon Offsetting.

Stage	Advanced

REP_1 (A) – Transparency:

The company must report publicly on its climate action in accordance with GC_6.

REP_2 (A) – Engagement:

The company must communicate with at least 2 audiences from employees, customers, suppliers and local community about its climate action.

REP_3 (A) – Net-zero economy:

The company must evaluate and report on the extent to which its products and services contribute towards a net-zero economy.

Stage	Leader

RED_1 (L) – Carbon footprint:

The Company shall calculate its carbon footprint across the full value chain (Scopes 1, 2 and all material* Scope 3) in accordance with the GHG Protocol Corporate Standard and associated guidance for at least 5 years.

*See Appendix 1 for Materiality

RED_2 (L) – Independently assured:

The Company must obtain independent limited assurance of the carbon footprint and the Climate Transition Plan, conducted in accordance with recognised assurance and validation standards (see GC_8).

(a) Carbon footprint. Extends the Advanced requirement to: 100% of Scope 1, 100% of Scope 2, and ≥70% of total Scope 3, covering every Scope 3 category disclosed as material under Appendix 1, for base year and current year, with no relevant exclusions.

(b) Climate Transition Plan - The builds on the verification of the carbon footprint data outlined above and extending the requirment to validation of the prospective assertions (targets, decarbonisation trajectory, abatement levers and underlying assumptions). The validation is not an opinion that the targets will be achieved. The Company shall not publicly claim that prospective elements of the plan have been "assured" or "verified"; the permitted framing is "independently validated as reasonable and supportable given the stated assumptions".

(c) Preparation framework. The Climate Transition Plan may be prepared against any recognised framework (e.g. TPT Disclosure Framework, GFANZ Net-Zero Transition Plan Framework, IFRS S2 / UK SRS S2 transition-plan disclosures).

All other requirements of GC_8 apply.

Stage	Leader

RED_3 (L) – Reduction targets:

The Company shall set near-term reduction targets for Scopes 1 and 2 emissions and Scope 3 emissions and make a long-term commitment to achieve net-zero. Near-term targets shall have a base year no earlier than 2015 and must cover a minimum of 5 years and a maximum of 10 years from the date of certification.

RED_4 (L) – Scope 1 and 2 near-term reduction target ambition:

The Scope 1 and 2 reduction targets shall be absolute, and science-aligned in ambition.

RED_5 (L) – Scope 3 near-term reduction target ambition:

The Scope 3 reduction targets shall be science-aligned in ambition. The Company may submit a science aligned Scope 3 intensity target in place of an absolute reduction target and assessor shall advise if this is compliant.

Stage	Leader

RED_6 (L) – long term reduction target ambition:

The long-term reduction targets shall be science-aligned in ambition. In most cases this will correspond to a 90% reduction in emissions across all scopes from the base year. The net-zero commitment is a commitment to neutralise the remaining residual emissions with durable Carbon Dioxide Removal Credits.

RED_7 (L) – Effective action:

The Company must demonstrate significant progress towards achieving the science-aligned near-term targets set for Scope 1, 2 and 3. 'Significant progress' is defined as meeting the relevant minimum ambition set by the Science-Based Targets initiative (SBTi).

Stage	Leader

REST_1 (L) – Science-based carbon price:

The Company must set a science-based carbon price at a level no lower than £42 per tonne. The Company should establish an annual escalator of c.10% to increase the SBCP towards the level expected to be required for CDR credits.

REST_2 (L) – Climate action budget:

The Company must align its climate action budget with the GHG emissions associated with its Full Footprint (Scope 1, 2 and 3 footprint) by multiplying its total footprint by the science-based carbon price adopted.

REST_3 (L) – Climate action budget deployment:

The budget must be deployed within 12 months of the end of the accounting year to a portfolio of Beyond Value Chain Mitigation activities that enable at least 50% compensation of the Full Footprint (Goal #1) with the balance contributing towards wider climate action (Goal #2).

REST_4 (L) – Goal 1 portfolio composition:

The composition of the Goal #1 Portfolio must align with the Oxford Principles for Net-Zero Aligned Carbon Offsetting.

Stage	Leader

REP_1 (L) – Transparency:

The Company must report publicly on its climate action in accordance with GC_6.

REP_2 (L) – Engagement:

The Company must communicate with at least 3 audiences from employees, customers, suppliers and local community about its climate action.

REP_3 (L) – Advocacy:

The Company must demonstrate involvement with a relevant sector body to share its Climate Strategy experience with industry members and respond to Government consultations.

REP_4 (L) – Net-zero economy:

The Company must evaluate and report on the extent to which its products and services contribute towards a net-zero economy and provide forward looking guidance on associated plans.

Stage	Net-Zero

RED_1 (NZ) – Carbon footprint:

The Company shall calculate its carbon footprint across the full value chain (Scopes 1, 2 and all material* Scope 3) in accordance with the GHG Protocol Corporate Standard and associated guidance for multiple years.

*See Appendix 1 for Materiality

RED_2 (NZ) – Independent reasonable assurance, long-term target attestation and CDR verification

The Company must obtain, in accordance with recognised standards and all GC_8 requirements:

(a) Reasonable assurance over the final-year carbon footprint covering 100% of Scopes 1 and 2 and all Scope 3 categories material under Appendix 1, with no relevant exclusions.

(b) Independent attestation that the RED_6 long-term reduction targets have been achieved.

(c) Independent verification of durable Carbon Dioxide Removal retirements applied to residual emissions, confirming volume, retirement date, serial numbers, ≥100-year durability, and no double-counting.

RED_3 (NZ) – Effective action:

The company must achieve its long-term reduction targets.

REST_1 (NZ) – Durable CDR:

The Company must neutralise the residual emissions, those remaining after achieving the long-term reduction targets, with durable Carbon Dioxide Removal Credits.

Stage	Net-Zero

REP_1 (NZ) – Transparency:

The Company must report publicly on its climate action in accordance with GC_6.

REP_2 (NZ) – Engagement:

The Company must communicate with employees, customers and suppliers about its net-zero status.

REP_3 (NZ) – Advocacy:

The Company must demonstrate involvement with a relevant Sector body to share its net-zero status with industry members and respond to Government consultations.

REP_4 (NZ) – Net-zero economy:

The Company must evaluate and report on the extent to which its products and services contribute towards a net-zero economy and provide forward looking guidance on associated plans.

Limited assurance source

Criteria appendix 1

RED1 (C,A,L) – Material Scope 3

- **Limited scope**
  For Committed level certification The Company must at minimum calculate Scope 3 emissions from Upstream transportation of goods, Waste generated in operations, Business travel, Employee commuting, Downstream transport and Fuel and Energy-Related Activity (FERA) emissions.

- **Materiality:**
  An emissions source is considered material if it represents either >10 tonnes CO_2e or >1% of the total value chain emissions.

- **Mandatory categories:**
  The company must enter a value, zero (0) if no emissions for mandatory categories.

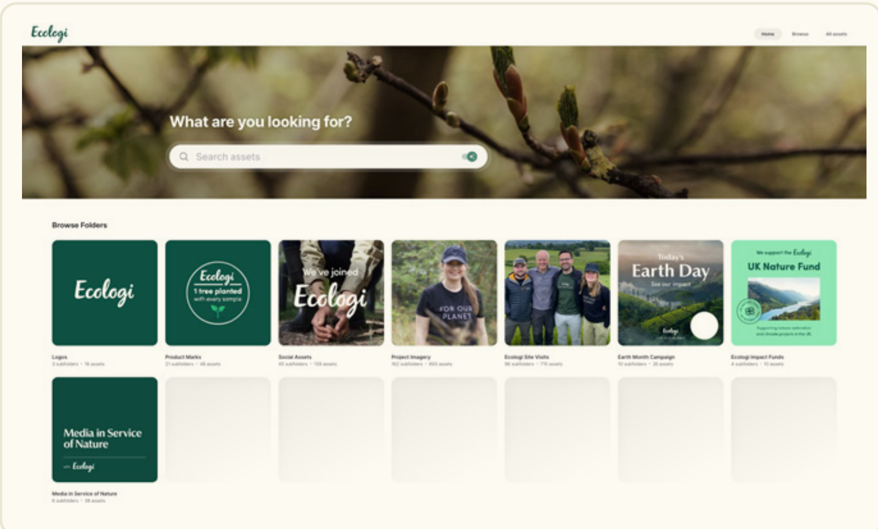
- **Optional categories:**
  The company must enter a value if the category is a material source of emissions but may enter "n/a" if the category is not applicable.

Scope 3:

Purchased good and services	Mandatory	
Capital goods	Optional	
Fuel and Energy Related Activity (FERA)	Mandatory	
Inbound transportation of goods	Mandatory	
Waste generated in operations	Mandatory	
Business travel	Mandatory	
Employee commuting	Mandatory	
Upstream leased assets	Optional	
Downstream transport	Mandatory	
Processing of sold products	Optional	
Use of sold products	Optional	
End of life treatment of sold products	Optional	
Downstream leased assets	Optional	
Franchises	Optional	
Investments	Optional	

08. Certification communication

For those businesses who meet the certification criteria will be able to download and display the appropriate Ecologi Certification level badge as well as social media and marketing assets for use across their organisational channels from Ecologi's Business Communications Toolkit



Businesses will also be displayed on our 3Rs Business Certification page on our website with a link to their Ecologi public profile.

09.
Certification process

Certification involves demonstrating that an organisation meets the criteria associated with a given level of the Progressive Pathway.

The process typically includes:

- **Measurement and documentation**
  Businesses compile and submit emissions data, reduction targets, and evidence of climate action and progress.
- **Assessment and verification**
  Information is reviewed to ensure alignment with the certification criteria.
- **Recognition and communication**
  Certified businesses receive formal recognition and may communicate their certification status to stakeholders.
  Certification is not static. Organisations are encouraged to maintain and improve their performance over time, progressing to higher levels of the pathway as their climate strategies mature.

10.
Alignment with global standards

The 3Rs Certification Standard is designed to complement and align with established international frameworks.

Key reference standards include:

- **GHG Protocol Corporate Standard**
  for emissions accounting
- **Science-Based Targets initiative (SBTi)**
  for emissions reduction pathways
- **ISO 14064-1**
  for greenhouse gas reporting
- **Oxford Principles for Net Zero Aligned Offsetting**
  for carbon credit portfolios
- **SBTi**
  guidance on Beyond Value Chain Mitigation

Alignment with these frameworks ensures that the certification reflects widely recognised best practice. For example, being compatible with SBTi allows for SBTi targets validation submission if required. It also helps organisations integrate climate action into broader ESG reporting and sustainability initiatives.

11.
Governance and continuous improvement

Climate science, policy, and market expectations continue to evolve rapidly.

To maintain credibility and relevance, the 3Rs Certification Standard is designed as a living framework.

A structured governance process ensures the standard evolves in line with emerging knowledge and best practice.

This includes:

- Oversight by a multi-stakeholder governance board
- Annual reviews of the protocol
- Stakeholder consultation with businesses and climate experts
- Integration of feedback from companies implementing the framework

This approach ensures the certification remains scientifically robust while continuing to meet the needs of businesses navigating the transition to net zero.

Enabling Business Leadership in the Net-Zero Transition

The transition to a net-zero economy will require coordinated action across governments, investors, and civil society and businesses play a central role in this transformation.

By measuring emissions, reducing their footprint, funding climate solutions, and communicating transparently, companies can contribute meaningfully to global climate goals.

The **3Rs Certification Standard** provides a practical pathway for organisations to take these steps with confidence.

By translating complexity into a clear and accessible framework, the certification helps businesses move from ambition to implementation - and demonstrate credible climate leadership in the process.

Ecologi

FOR OUR PLANET

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Ecologi B Corp is the UK's most trusted climate action platform. We inspire and empower businesses to reduce and measure their emissions using industry endorsed protocols, restore our planet through funding best-in-class climate solutions and report on their progress to net-zero.

We work with over 40,000 customers, including 16,000+ businesses such as Co-op, O2, BAFTA albert, ITV, Ubisoft, Oracle, Capgemini, Mulberry and 270+ B Corps. Our community has collectively funded the planting of 90 million trees, the avoidance or removal of 3.4 million tonnes of CO_2 and over 6 million m² of habitat conserved and restored.

We're science-led and impact driven, aligned to the SBTi and Oxford Principles and guided by our Impact team and expert independent climate committee. We support leading industry standards including Gold Standard, VCS, Puro and 3rd party quality assessments. We're a proudly certified B Corp, in the Top 5% for Environment and Governance with an average 4.8 rating on Trustpilot.

We are headquartered in London, UK and backed by top-tier Venture Capital firms such as General Catalyst and Entrée Capital.

Visit ecologi.com to find out more