

# SUSTAINABILITY REPORT



**Centre de langues POINT3**

2025

## TABLE OF CONTENTS

<b>TABLE OF CONTENTS</b>	<b>1</b>
<b>Introduction</b>	<b>2</b>
<b>Establishing Our GHG Emissions Baseline</b>	<b>3</b>
<b>Emissions by Scope</b>	<b>4</b>
<b>Net-Zero Target</b>	<b>5</b>
<b>Sustainability Governance and Decision-Making</b>	<b>7</b>
<b>Land-Use Change Emissions</b>	<b>8</b>
<b>Looking Ahead</b>	<b>9</b>

## Introduction

### About this Report

This 2025 Sustainability Report outlines the environmental performance, climate strategy, and greenhouse gas (GHG) emissions baseline of Centre de langues POINT3 (hereby referred to as POINT3). POINT3 is a small-sized, Montreal-based company providing language education and testing services. In 2025, we formally joined the Government of Canada's Net Zero Challenge (NZC), committing to building a measurable, science-based path toward net-zero emissions.

**Scope and Period** This report covers POINT3's operational activities within Canada from January 1 to December 31, 2025. The information presented reflects the company's current emissions profile, targets, and sustainability planning. All emissions and performance data are presented in metric tonnes of carbon dioxide equivalent (tCO<sub>2</sub>e) and are based on methodologies aligned with the Greenhouse Gas Protocol (GHGP).

**Audience and Objectives** This report aims to provide transparent and verifiable data supporting our NZC Questionnaire submission and sets the foundation for comprehensive climate action planning.

**Content and Methodology** This report focuses on POINT3's GHG inventory, emissions scopes, and net-zero planning. The scope of reporting includes:

- Scope 2 emissions from purchased electricity (quantified)
- Scope 3 emissions from employee-related and business operations (quantified)
- No applicable Scope 1 or land-use change emissions

While no third-party verification has been completed for this reporting cycle, internal review processes have been implemented to ensure data quality. As an SME, POINT3 is exempt from mandatory alignment with the Task Force on Climate-related Financial Disclosures (TCFD), but acknowledges the value of this framework for long-term planning.

## GHG Emissions Inventory and Baseline

### Base Year: 2025

As part of our participation in Canada's Net Zero Challenge, POINT3 has developed a baseline greenhouse gas (GHG) emissions inventory using September 2024 to September 2025 as our base year. This baseline reflects the first full year of consistent operational data and will serve as the reference point for tracking our emissions performance over time.

This inventory was developed in alignment with internationally recognized standards such as the GHG Protocol and focuses on emissions from:

- **Scope 1:** Direct emissions (not applicable)
- **Scope 2:** Indirect emissions from purchased electricity (quantified)
- **Scope 3:** Indirect emissions from employee commuting, business travel, and purchased services (quantified)

Developing this inventory is a critical first step in our sustainability journey, allowing us to:

- Identify our primary sources of emissions
- Prioritize emissions-reduction actions
- Set realistic and science-aligned emissions targets
- Monitor and report on progress transparently

This inventory provides the foundation for tracking our emissions reduction efforts and informing future climate actions. We are committed to updating this baseline periodically to reflect material changes in operations and to ensure accountability as we work toward achieving net-zero emissions.

## Emissions by Scope

- **Scope 1 Emissions:** Not applicable. As a service-based company without company-owned vehicles or direct fuel combustion, POINT3 does not generate scope 1 emissions as of 2025.
- **Scope 2 Emissions:** Our 2025 baseline includes electricity used in our office operations. Total Scope 2 emissions for the year were 0.016 tonnes CO<sub>2</sub>e, based on an annual consumption of 8,617 kWh and using Canada's [National Inventory Report \(NIR\)](#) Québec consumption intensity of 1.9 g CO<sub>2</sub>e/kWh (base year 2023).
- **Scope 3 Emissions:** POINT3's 2025 baseline Scope 3 emissions are approximately 8.21 tCO<sub>2</sub>e, comprising employee commuting, business travel, and purchased goods & services (~1.00 tCO<sub>2</sub>e). Estimates are based on internal activity data, a spend-based method for purchased goods, and standard per-km emission factors.

Specifically for the Purchased Goods and Services category, POINT3 uses the spend-based method recommended by the Greenhouse Gas Protocol to estimate emissions associated with purchased goods and services. This approach is widely recognized for small and medium-sized service businesses and provides credible estimates when supplier-specific emissions data is not available. The method calculates emissions by applying emission factors per dollar spent to the company's relevant expense categories.

As a digital service-based organization in the language training and testing sector, POINT3 has a light, service-oriented supply chain. Purchased goods and services primarily include digital subscriptions and platforms (e.g., Zoom, Google Workspace, website hosting), professional services (IT support, accounting, legal, marketing services), office supplies and limited printed examination materials (minimal volume; responsible use), and cleaning and building service fees.

Emissions for this category are estimated at approximately 1.0 tonne CO<sub>2</sub>e for the 2025 baseline year, based on annual spend and appropriate emission factors. POINT3 will continue to enhance the accuracy of this category over time by engaging vendors and incorporating supplier-reported data when available.

All scope 1 and 2 emissions are disaggregated, and scope 3 will be reported separately in future updates. A more detailed Scope 3 inventory will be developed in future reporting years.

## **Net-Zero Target**

In 2025, POINT3 committed to achieving net-zero greenhouse gas emissions by 2050. This target includes:

- All scope 2 emissions from purchased electricity
- Applicable scope 3 categories, including business travel and employee commuting
- No scope 1 emissions at present, but future inclusion if operations change

We will use a disaggregated target structure: scope 2 emissions are addressed under a unified target, and individual scope 3 categories will have tailored emissions reduction targets as they are quantified. Our target applies to all Canadian operations and is aligned with the objectives of the Net Zero Challenge.

### **First Interim Target – 2030**

POINT3 plans to reduce 33% of emissions in Scope 2 and relevant Scope 3 emissions relative to our 2025 baseline. This Interim Target provides a practical and achievable milestone toward the 2050 net-zero goal while aligning with NZC's minimum ambition threshold for small and medium-sized enterprises.

### **Feasibility and Planned Actions**

To achieve these targets, POINT3 will implement a range of operational and behavioral measures:

- **Scope 2 (Purchased Electricity)**
  - Improve office electricity efficiency by upgrading lighting and IT equipment
  - Encourage responsible electricity use among staff
- **Scope 3 (Employee commuting and business travel)**
  - Promote public transit, cycling, and walking for employees
  - Optimize scheduling of meetings to reduce unnecessary travel
  - Encourage virtual meetings wherever possible
- **Scope 3 (Purchased goods and services)**
  - Evaluate suppliers and incorporate low-carbon options where feasible
  - Optimize digital subscriptions and limit printed materials to essential documents only

## **Monitoring and Reporting**

Progress against both the interim and long-term targets will be reported publicly on an annual basis. The target structure and emission estimates will be reviewed and refined regularly as new data becomes available and as more detailed Scope 3 inventories are developed. POINT3 will continuously adapt mitigation measures based on evolving operational realities, emerging technologies, and best practices. This approach ensures that our net-zero ambition remains both feasible and measurable while allowing continuous improvement over time.

POINT3 will publish an annual progress report and periodically review its target structure as data quality and availability improve. Overall, this comprehensive approach ensures that our net-zero ambition is both feasible and measurable, while maintaining flexibility to incorporate new data and continuous improvement over time.

## **Sustainability Governance and Decision-Making**

At POINT3, our commitment to achieving net-zero emissions by 2050 is actively embedded into how we operate and make decisions. Sustainability planning is not treated as a separate initiative, but as a core element of our organizational strategy and everyday practices.

In 2025, we formally integrated climate considerations into our internal decision-making processes. This includes:

### **Operational Planning & Budgeting**

Environmental impact and energy efficiency are now incorporated into operational planning and annual budgeting. We prioritize actions and investments that support long-term emissions reduction and resource efficiency.

### **Procurement & Vendor Selection**

We favour digital tools and services that minimize material consumption and emissions. When selecting suppliers and partners, we consider environmental performance, durability, and support for low-carbon business operations. As a digital service provider, our model inherently reduces physical resource use.

### **Facility & Energy Management**

We monitor electricity use in our office and regularly evaluate opportunities to improve efficiency, helping us remain aligned with our scope 2 reduction targets.

### **Internal Governance & Review**

Progress toward emissions-reduction goals is reviewed monthly within our management structure. The operations and finance teams support ongoing integration of climate considerations across business functions.

### **Future Planning & Continuous Improvement**

As our emissions data and systems evolve, we will continue strengthening climate-aligned decision-making and explore supplier engagement and procurement strategies that further reduce emissions.

Through this approach, POINT3 ensures that sustainability and emissions-reduction objectives are embedded into both current operations and long-term planning.

## **Land-Use Change Emissions**

POINT3's operations do not involve activities such as deforestation, agriculture, or infrastructure that alters land cover. Therefore, land-use change emissions are not included in our baseline inventory.

## Looking Ahead

We are proud to have taken our first step toward net-zero through our participation in the Net Zero Challenge. Over the coming year, POINT3 will focus on advancing our climate strategy and improving transparency, with priorities including:

- **Publishing detailed emissions data for scope 2 and scope 3**  
We will refine our Scope 3 inventory, including employee commuting, business travel, and purchased goods and services, and continue to report Scope 2 electricity emissions in absolute terms.
- **Establishing and updating interim targets**  
We have set our first interim target of a 33% reduction in Scope 1 and 2 emissions by 2030. A second interim target, aligned with a 2040 horizon, will be published before 2030 once enhanced data and operational insights allow for a more detailed reduction pathway.
- **Evaluating reduction measures and early actions**  
POINT3 will continue implementing energy efficiency measures, assessing low-carbon alternatives for operations, and engaging with suppliers to improve emissions reporting and reductions for Scope 3 categories.
- **Exploring third-party verification**  
We aim to validate our GHG emissions inventory through a recognized third-party verification body to enhance data reliability and stakeholder confidence.
- **Strengthening climate governance and accountability**  
Climate considerations, including our net-zero target and interim targets, will remain integrated into operational and financial decision-making. Progress will be reviewed monthly by the operations and finance teams and reported publicly on an annual basis.

Through these actions, POINT3 will continue to build a measurable, science-based pathway toward net-zero by 2050, ensuring that sustainability remains embedded in our operations, planning, and corporate strategy.

For questions or feedback about this report, please contact: [info@point3.com](mailto:info@point3.com)

For updates and documentation, visit: <https://point3.com/en/who-we-are/sustainability>