At BrownFlynn, it’s easy to say that we “walk the talk”. But at its core, our Sustainability Report is a platform for engagement and dialogue with anyone seeking to understand how we define and practice sustainability. Our 2012 Report, Making Sense of Sustainability, describes how BrownFlynn manages its own impacts and acts to enable its clients and community stakeholders to better manage their own impacts and actions. We articulate our approach in clear, easy to understand terms and in ways that anyone can emulate and tailor. In other words, this report is primarily an education and awareness tool.

We define “sustainability” as the integration of three pillars—People, Planet and Prosperity. We have integrated this triple-bottom-line thinking into our management ethos and support a consulting business around guiding companies in developing strategies that are focused on their social, environmental and economic impacts.

This report marks the fifth successive year that BrownFlynn has publicly disclosed its sustainability performance and the third release of a Sustainability Report. We are proud of this tradition and remain firmly committed to transparency and sharing our story. Our engagement with stakeholders through this report strengthens our position as a trusted advisor to our clients, a valued employer to our staff and a leader to the communities we serve.
PRINCIPALS’ LETTER

Dear Valued Stakeholders,

As long-ago communications majors, you might imagine our frustration around the ever-increasing, ever-evolving language of sustainability. There is no easy “elevator pitch” to describe what sustainability is and, for that matter, what we do. To put it simply, it’s complicated. We are constantly educating clients, prospects, suppliers, community members and really anyone who will listen on what sustainability “is”. Just pause for a moment and consider the multitude of sustainability ‘jargon’ being bantered about in the world; it can be overwhelming. That’s why we felt compelled to have our Sustainability Report be a vehicle for Making Sense of Sustainability. As our report tells our story, you will find call-out boxes featuring an aspect of sustainability we believe you should know about. We have also refreshed the Glossary page on our website (aptly titled Sustainable Speak) by adding new terminology, definitions and links to help everyone continue to make sense of sustainability.

We believe it is part of our mission to increase the understanding of sustainability, to facilitate discussions and to guide our clients in maximizing the return on their investment. Our message is clearly being heard—the sustainability industry is approaching $1 trillion, and growing. We are fortunate to have clients who believe in the value of our work and, because of the trust they place in the BrownFlynn team, 2012 was a record year in terms of revenues for our Firm. As we enter our 18th year in business, we commit to continuing to earn that trust. To our clients, employees, families, advisors, partners and community, we sincerely thank you for your belief in BrownFlynn and for the many contributions you have made in order for us to Do Good. Do Well. Win.

With appreciation,

Barb Brown & Margie Flynn

REPORT PARAMETERS

Our report covers the year beginning January 1, 2012 and ending December 31, 2012. This report does not cover the impacts of our adjunct professional staff or suppliers. We use the GRI G3.1 Guidelines as a tool for managing our sustainability initiatives and transparency around our performance. This report has been prepared according to the GRI Guidelines at Application Level B. Our report focuses on significance and relevance, based on our materiality process and ability to measure performance data. Our overriding consideration is to ensure that we account for our key impacts and respond to our stakeholders.

MATERIALITY

Our materiality approach is informed by the GRI’s “Guidance for Defining Report Content” to determine our most relevant report topics and areas of impact. We use this process as part of our management decision-making and stakeholder engagement.

In 2012, our approach to materiality considered the results of our Client Satisfaction Survey, employee engagement, dialogue with our business partners, plus feedback from our previous report. Our material issues identified several topic areas—impact and influence with clients and community; professionalism and dedication to sustainability; employee work-life balance; relevance in the marketplace as a thought leader and champion of sustainability; and integrity and staying true to our values.
FOR OUR BUSINESS

OVERVIEW

BrownFlynn has three main practice areas—Consulting, Communications and Training. This holistic approach to sustainability consulting meets clients where they are on their sustainability journey. Every client engagement is a collaborative process. Through our proven facilitation methods and techniques, we help clients discover and make sense of their unique sustainability opportunities. For some, that means establishing a vision and framework for creating a sustainability strategy—we can uncover the bold sustainability goals, metrics and action plans that will generate bottom-line results. For others, it means helping to uncover new opportunities and unleashing the innovation and creative “spirit” within these organizations. Throughout any engagement, we help create sustainability champions who are instrumental in driving an organization’s success.

Our sustainability training services teaches companies how to realize an integrated triple bottom line—environmentally, socially and economically—through workshops, webinars, on-site training, conferences and other venues. We designed and facilitated several customized workshops to fulfill the specific sustainability education needs of our clients. These workshops reached a variety of audiences including C-level executives, sustainability councils and teams, plant operational staff, and sales and marketing teams.

ABOUT US

BrownFlynn is a corporate responsibility and sustainability consulting firm headquartered in Highland Heights (Greater Cleveland), Ohio. We partner with clients to integrate environmentally and socially responsible practices into their business strategies and help them communicate those messages internally and externally, creating a cultural shift that results in bottom-line impact.

The principals at BrownFlynn have established a legacy of honesty, accountability, flexibility, open communication and innovation for employees, clients and partners of the Firm. We believe it is an extraordinary place to work and learn. Every BrownFlynn team member values integrity and hard work, and possesses a strong desire to exceed our clients’ expectations. We welcomed several new team members in 2012 and decided it was time to re-evaluate our Firm values. After coming together as a team and reassessing our current ‘words to live by’, we collectively refreshed our original tagline “I Am BrownFlynn” philosophy.

I have integrity
I am genuine
I anticipate
I am open-minded
I do my best the first time
I am respectful
I value other’s opinions
I listen
I seek opportunities
I take action
I take risks
I make a difference
I am an outstanding communicator

I build relationships
I collaborate
I ask questions
I delight our clients
I walk the talk
I am accountable
I am resilient
I am dedicated
I am creative
I am valued
I embrace laughter & levity
I am fun
We Are BrownFlynn

Recognizing that no two clients are alike, we strive to match client needs with the most creative, effective and efficient resources. We have established relationships with a variety of technical and creative experts—from lawyers and engineers to designers and multimedia producers—that allow BrownFlynn to leverage our expertise while delivering on specific client needs.
In 2012, we expanded our team to allow us to better serve our existing clients while obtaining new ones. We hired more analysts to provide valued support to our senior consultants, as well as adjunct consultants who help us serve geographic markets that we might not otherwise have access to. As we grow, the reporting process helps us to continue to ‘walk the talk’ internally and hold ourselves to the same standards and commitments our clients expect of themselves.

BrownFlynn also works with an external stakeholder council to advise us on our business and service offerings. For more than a decade, BrownFlynn has benefited from its counsel and industry expertise. The stakeholder council provides non-binding advice to BrownFlynn and possesses no fiduciary or legal responsibilities to the Firm. The council serves two primary purposes:

1. Members act as a “sounding board” on a variety of critical business issues—those of utmost importance to the Firm and its future growth and success.
2. The council creates a “networking community” and generates business leads and suggestions, especially in BrownFlynn’s growth areas.

OUR TEAM

We recognize we are only as strong together as we individually live our values every day. BrownFlynn comprises highly talented consultant team members with experience in corporate responsibility, sustainability strategy and execution, stakeholder engagement, finance, organizational development and marketing communications. Barb Brown and Margie Flynn, our principals and co-owners, provide leadership to the team and offer strategic counsel and direction to clients.

Barbara Brown  Principal and Co-Founder

Since co-founding BrownFlynn in 1996, Barb has been instrumental in designing corporate responsibility and sustainability strategies to achieve top and bottom line impact for the Firm’s clients. She leads by example, facilitating conversations to earn the trust and confidence to become a genuinely valued partner.

Barb’s strong commitment to ethical business practices and eye on global impact also make her a trusted advisor for clients who seek to improve their business practices while catalyzing positive change. A strategic thinker who drives solutions that align with core business objectives, Barb is known for her creative and collaborative approach, understanding that buy-in and innovation lead to success.

Barb and her husband, Chuck, have three grown children and reside in Cleveland Heights, Ohio.

Community Engagement
- Leadership Cleveland, Vice President, Class of 2009
- JumpStart, Inc, Trustee
- International Association of Business Communicators, “The 500 Club”
- John Carroll University Board of Directors
- National Investor Relations Institute, Cleveland Chapter Officer

Credentials
- B.A. John Carroll University
- Graduate, OpEd Project, 2012

The Conference Board’s Business and Sustainability Conference, organizer and presenter 2008–2012
- US SIF Member, Annual Meeting Host Committee, moderator
- GreenBiz, Contributor, monthly column, Shift Happens
Margie Flynn  Principal and Co-Founder

Margie shares her deeply ingrained passion for the community and belief in “doing well by doing good” as Principal and Co-owner of BrownFlynn. Margie speaks the language of triple bottom line impact and has been instrumental in shaping a variety of responsible practices for regional, national and global corporations and organizations. Her strong commitment to ethical business practices and eye on global impact also make Margie a dynamic speaker and trusted advisor for clients who seek to improve their business practices while catalyzing positive change. She is a guest lecturer for numerous local and national conferences, venues and colleges/universities, and is author of several published articles regarding sustainability and entrepreneurship in local and national publications.

Margie and her husband, Danny, have three grown sons and reside in Highland Heights, Ohio.

Community Engagement
- Corporate Sustainability Network, Steering Committee
- GreenCityBlueLake Institute, Advisory Board
- Cleveland Carbon Fund, Advisory Committee
- Mayor of Cleveland Frank Jackson's Sustainability Advisory Council Member
- PRSA Counselors’ Academy
- American Red Cross Blood Services of Northern Ohio, Chair of the Board
- In Counsel with Women
- Leadership Cleveland, President, Class of 2004
- Advisor to “100 Entrepreneurs” Project: Walter Reed Hospital
- Industrial Minerals Association: Sustainability & Environmental Committees
- Net Impact
- Steering Committee Member of the Conscious Capitalism, Northeast Ohio Chapter

Credentials
- B.A. Miami University

Marissa Beechuk  Analyst

Marissa has been an enthusiastic BrownFlynn team member since September 2008, first as a Senior Administrative Assistant and currently as an Analyst. Not only does Marissa work with clients in a number of different areas including marketing, communications, employee engagement, public engagement and sustainability reporting, she also manages all marketing and social media efforts for the Firm. Marissa received her Master of Arts in Communications Management from John Carroll University (JCU) in December 2010. Marissa recently joined the part-time faculty at JCU in the Leadership Development Minor program.

No stranger to excellent customer relations, Marissa worked as a guest service representative for Jo-Ann Fabric and Craft Stores for four years, before joining the Northeast Ohio Sourcing Office, a local non-profit organization specializing in group purchasing initiatives.

Community Engagement
- Lecturer, Leadership Development, John Carroll University
- Adoption Network Cleveland – Member, Board of Directors; Chair, Special Events Committee; and Member, Outreach and Development Committee
- Big Brothers Big Sisters of Greater Cleveland, Big Sister, Community-based mentoring program
- Cleveland Leadership Center, Civic Leadership Institute, Fall 2010
- Net Impact, Kent State Chapter, Speaker, Sustainability Forum
- Lake Communicators, Speaker, Monthly Luncheon Series

Credentials
- B.A. Communications, John Carroll University
- M.A. Communications Management, John Carroll University
Michael Berg  Senior Consultant

Michael is a sustainability and governance expert with a focused specialization on how financial markets, regulators and large supply chains are addressing climate change and sustainability. He has served as a strategy and communications advisor to leading Fortune 200 companies and organizations across sectors including food, consumer products, healthcare, technology, financial services, media and materials.

Michael’s practice is focused on opportunities, challenges and best practices related to sustainability performance measurement and reporting, global supply chain management, regulatory compliance, and leading edge methods of communication and branding. Michael frequently writes and speaks on emerging sustainability topics, which include a specialized form of enterprise-wide footprinting for the healthcare sector. He is a regular contributor to the American Bar Association (ABA) and a co-author of the forthcoming book Managing Climate Change: A Guide to Required and Voluntary Actions. Michael’s work has been cited by the Harvard Business School, Austin Business Journal and Greentech Media.

Community Engagement
- University of Texas School of Law’s Non-Practicing Alumni Advisory Council, Member
- PeopleFund, Loan Committee
- White Bird Montessori School, Advisory Board
- Author, “Modern Due Diligence: Challenges and Opportunities in the Green Economy”, American Bar Association Environmental Disclosure Newsletter, 2009

Credentials
- B.S. University of Southern California, Marshall School of Business
- J.D. University of Texas School of Law

Jennifer Klie  Director of Operations

Jennifer joined BrownFlynn as the team’s director of operations in March 2010. She is poised to help grow and develop the Firm by improving internal processes and sharing best practices.

Jennifer has an extensive background in strategic and financial consulting, having worked as a strategy consultant for Mitchell Madison Group in New York before joining National City Corporation (now a part of PNC) in 2001. For the next nine years, at NCC, Jennifer served the financial institution first as Senior Vice President and Director of Business Performance Improvement and Service Quality and subsequently as Senior Vice President, Retail Deposits Product Management, overseeing a $40 billion Certificate of Deposit portfolio and migrating NCC’s Health Savings Account book to a new investment-based platform at PNC. Jennifer is experienced in Six Sigma, Balanced Scorecard and other performance improvement methodologies.

Community Engagement
- Treasurer, St. Paul’s Cooperative Preschool
- Laurel School Alumni Association

Credentials
- B.A. Wesleyan University
- M.B.A. University of Chicago
Jennifer Griffith  Senior Design Consultant

Jennifer joined BrownFlynn in April 2013 as a Senior Design Consultant responsible for art direction on client engagements and the Firm’s marketing activities while overseeing creatives across the BrownFlynn network. In 1997, Jennifer began her career at Taylor Design in Stamford, Connecticut, creating identity, print and interactive solutions for corporate and non-profit clients. While with the studio, she designed, animated and programmed the Communication Arts Interactive Annual award-winning 2bMe site to help teens dealing with the appearance, sociological and nutritional related side effects of cancer and its treatment.

A passionate Ohio University Bobcat and Philadelphia Eagles fan, Jennifer is most importantly a proud mother of two daughters and a best friend to her husband, Billy. She calls her mom every day.

Community Engagement
- Girl Scouts Adult Member Volunteer
- Active with Parkside Church, Bainbridge, Ohio

Awards
- Communication Arts Interactive Annual 8
- Phoenix Gold and Best of Show ADDY
- Cleveland, Phoenix and Regional ADDYs
- Print Magazine Regional Design Annual Awards
- Print Magazine Interaction 2003 Award
- eDesign Magazine Digital Design 2003 Award
- Hatch Silver Award
- Connecticut Art Directors Club Gold Award
- Connecticut Art Directors Club Excellence Awards
- Women in Communications Gold and Silver Matrix Awards
- IABC Silver Quill Award
- Potlach Papers Award of Merit

Credentials
- B.F.A. in Graphic Design and Visual Communications specializing in Photo Illustration, Ohio University

Sarah Kennedy  Analyst

Sara has a passion for corporate sustainability with strengths in project management, effective communication and creative problem solving. She began her career at salesforce.com where she helped Fortune 500 organizations use technology solutions to solve pressing business issues.

She transitioned into sustainability when she worked at the University of Notre Dame where she designed and launched a Green Office Certification program for faculty and staff while engaging with students on behavior change efforts. Sara also served as an EDF Climate Corps Fellow at Ascension Health where she uncovered an opportunity to save $4.3M a year in energy costs. She recently obtained her M.B.A. in Sustainable Management. Throughout the program, she partnered with companies such as Symantec, Oakley, GE Energy and Amy’s Kitchen on projects that enhanced each company’s sustainability program while recognizing overall business benefits.

Community Engagement
- Published articles in the University of Notre Dame Newswire and Triple Pundit
- Net Impact, member

Credentials
- M.B.A. Presidio Graduate School, Concentration in Sustainable Management
- B.S. Political Science and Environmental Studies, Santa Clara University
Sara Martin  Analyst

Sara joins BrownFlynn as an analyst and will apply her experience linking culture, the environment and economic development to assist our client teams in advising companies on how best to integrate sustainability into their business practices.

Sara received her Ph.D. in Anthropological Sciences from Stony Brook University in 2011. She has 7 years of experience in international research management, project management, rapid environmental assessment, course development, and informal education. Sara currently has eight publications, acts as a reviewer for student grant proposals for the non-profit group, Primate Conservation, Inc., and holds an adjunct faculty position at Cuyahoga Community College where she develops and instructs courses and tutors students. Sara is a certified GRI trainer through BrownFlynn and an expert in quantitative and qualitative research.

Community Engagement

- Cleveland Metroparks, Crew Leader for the Fall 2012 Spotlisting Program, North Chagrin Reservation; Analyst for the 2013 Deep Population Management Program; Volunteer for the Fawn and Deer Spring 2013 Telemetry Program
- Cleveland Museum of Natural History, Program developer and instructor for course on the natural history of the eye, 2011–2012
- Help for Honduran Children Foundation, Project developer and coordinator for Feed a Village Project, 2011–2012
- Missouri Botanical Gardens, Project Manager for Village to Village Project with Bay Village Middle School and Mahabo and Manombo Village Schools, Madagascar, 2008–2009

Credentials

- Ph.D. Anthropological Sciences, Stony Brook University
- M.A. Anthropological Sciences, Stony Brook University
- B.S. Biological Anthropology, Kent State University

Cora Lee Mooney  Senior Consultant and Lead Trainer

Cora Lee has experience in corporate training and curriculum development, university instruction and consulting. She has over 12 years of university teaching experience and has developed numerous corporate training guides for both non-profit and for profit organizations. She directed a team that composed and produced an evaluation manual designed to navigate and utilize the specialized laws for Ohio Charter schools, has experience in industrial supply chain management, export regulation and processes for managing internal controls.

At BrownFlynn, Cora Lee develops and leads our training programs, works with GRI reporting clients, develops both client and internal white papers and has conducted more than 15 training sessions on the GRI Reporting Framework.

Industry Experience

- Mining & Metals
- Logistics & Supply Chain
- Industrial Supply
- Higher Education
- Elementary & Secondary Education

Credentials

- M.A. and ABD Status in Philosophy, University of Wisconsin, Madison
- M.A. Liberal Arts, St. John’s College
- B.A. John Carroll University
Christopher Thomas  Senior Consultant

In addition to leading several client engagements, Christopher heads BrownFlynn’s Carbon Disclosure Project Response Check service. Christopher is well versed in EMS and corporate sustainability programs, including ISO 14001, with an expertise at implementing operating processes and embedding initiatives into corporate development plans. Christopher has extensive consulting experience, most recently with PA Consulting Group, where he spent seven years servicing the global power and utility sectors from Washington, D.C., London and the Republic of Georgia.

Prior to his role with PA Consulting, Christopher worked with private trade development organizations to promote and enhance export capabilities, and for CH2M Hill managing environmental infrastructure projects internationally.

Christopher thrives on delivering a holistic platform of environmental and employee well-being solutions and sustainability goals and developing, measuring, and communicating key indicators and, more importantly, engaging staff and stakeholders to achieve organizational excellence.

Community Engagement
- City of Cleveland, Sustainable Cleveland Climate Action Advisory Committee member
- Cleveland Leadership Institute, Class of 2011
- Representative for PA Consulting Group with the United Nations Global Compact
- UK Business Council for Sustainable Development

Credentials
- B.Sc. Economics and Finance, Bentley College
- M.B.A. Kingston Business School, Kingston University, UK
- International Business Programme, Vrije Universiteit Brussel, Belgium

Melissa Wicinski  Senior Consultant

Melissa has been an enthusiastic member of the BrownFlynn team since its inception in 1996, when she became the Firm’s first full-time staffer. In her more than 15 years of service, she has played an integral role in crafting BrownFlynn’s strategic direction, leveraging the Firm’s impact across the community and developing the Firm’s brand enhancement practice area. Specifically, she has implemented many of the Firm’s award-winning communications programs and campaigns.

With creativity and innovative thinking, she has tackled a wide range of complex communications challenges, including employee and shareholder initiatives, donor communications, video production, event planning and strategic message development. Previous work experience includes an extensive internship with a large financial institution where she managed marketing projects and coordinated media communications.

Community Engagement
- Cleveland Bridge Builders
- Women’s Community Foundation
- MedWish Volunteer
- Cleveland FoodBank Volunteer

Credentials
- B.A. Mount Union College
- Cleveland Bridge Builders
Andrew Watterson  Senior Consultant

Andrew joined BrownFlynn in October 2011. He applies his expertise in organizational change to advance sustainability within organizations large and small. Prior to joining BrownFlynn, Andrew served in the Office of Sustainability for the City of Cleveland for six years, most recently as the City’s first Chief of Sustainability. Andrew made his mark by leading the coordination of the Sustainable Cleveland 2019 initiative, an action plan established by the City to create an economic engine to empower a green city on a blue lake. Through his focused efforts and leadership, the Office of Sustainability was successful at saving the City money while reducing the City’s ecological footprint.

Prior to working for the City, Andrew worked in real estate development, focusing on historic restoration and green building projects such as the Van Roy Coffee Building and the Cleveland Environmental Center. He has a Masters of Positive Organization Development (MPOD) from Case Western Reserve University, his B.A. in Environmental Policy and Economics from Bates College and is a LEED-Accredited Professional in the U.S. Green Building Council.

Community Engagement
- U.S. Green Building Council LEED accreditation
- Founding Member, Urban Sustainability Directors Network
- Entrepreneurs for Sustainability
- GreenCityBlueLake
- Board Member, Cleveland Public Theatre
- Board Member, Gordon Square Arts District
- Leadership Cleveland Class of 2011

Credentials
- B.A. Environmental Policy, Bates College
- Masters of Positive Organizational Development, Case Western University

Niki Vala  Senior Administrative Assistant

Niki joined the BrownFlynn team in March 2013 as Senior Administrative Assistant. She has an extensive background in administrative work as well as media related fields. Most recently, she worked in Denver, Colorado, as the Administrative Assistant at Examiner.com assisting the CEO and SVP of Finance. Niki has also served as an Operations Assistant for The City Club of Cleveland working in audiovisual production and an Events Assistant setting up exhibits at the Lee Hayden Art Gallery.

Niki studied Communications at Cleveland State University, where she worked as the Arts & Entertainment editor for the Cleveland Stater newspaper. As her background and experience demonstrates, Niki is an outgoing and creative person who is an asset to the dynamic BrownFlynn team.

Community Engagement
- Helping Hands, Saint Paschal Baylon Church, Volunteer
- Old Stone Church, Volunteer

Credentials
- B.A. Communications, Cleveland State University
Anita Zak  Office Manager

With nearly 20 years office management and accounting experience, Anita’s priority is to keep the BrownFlynn account service teams running smoothly. Organized and efficient, she manages the Firm’s account payables and receivables, information systems and benefits. In addition, she enhances the Firm’s client service through prompt handling of client inquiries and efficient management of vendor relationships.

Describing herself as the “behind-the-scenes” person, Anita finds satisfaction in supporting her co-workers in every way “so they can concentrate on giving the best service possible to their clients.” Before joining BrownFlynn, Anita worked for 15 years at an international sports marketing firm, where she was responsible for ensuring timely payments for her clients as well as for her employer.

Community Engagement
- Mayfield Area Chamber of Commerce, Member
- Women in Sports and Events (WISE) Cleveland Chapter, Member
- Cain Park, Volunteer
- Cleveland Food Bank, Volunteer
- Nature Center at Shaker Lakes, Volunteer

Credentials
- Associate Degree, Office Management and Business Administration, Kent State University

PEOPLE

BrownFlynn’s success and growth is dependent on its most valuable asset—our employees. At the end of 2012, the BrownFlynn team comprised 12 full-time employees and two adjunct consultants. We are planning for growth and look forward to welcoming additional team members during 2013.

We are proud of our Firm and our staff’s personal achievements. We are constantly seeking to improve our internal processes and consulting capabilities in support of our goals. At our annual employee retreat in October 2012, we undertook a review of key internal performance objectives and measures of success. We reviewed and enhanced the measures of performance and commenced development of a talent strategy that will help frame our consulting resources approach—a more efficient and effective service delivery “pyramid” model. We are focusing on our capacity to better predict and proactively respond to client demands and routines to manage cyclicality in our annual workload.

Our Firm’s Performance Dashboard highlights these annual People objectives and performance measures. The Dashboard consists of overall goals that every team member must contribute to achieving. These goals are organized into overarching themes that help us keep them top of mind every day. Highlights of ‘People’ goals we achieved in 2012 were:

- Improved employee well-being.
- Ongoing monitoring of healthcare options and alternative provider plans with regard to both employer and employee benefits and costs.
- Alignment of performance reviews with personal career development goals and Firm-wide goals. Specific development goals include:
  - Increased employee training and public speaking opportunities.
  - Consistently and creatively brought the “I / We are BrownFlynn” culture to life.
  - Reinforced service mentality in internal and external facing interactions.
PLANET

Our conviction to improve our environmental sustainability is stronger than ever. As a small, professional services business, our environmental footprint is modest, but we believe everything we can do to use energy and resources efficiently, reduce waste and use less water counts. We strive to make a difference through our internal operations and through our influence as leading practitioners of sustainability. We are committed to complying with all applicable legal environmental requirements and we use industry standards and best practices to guide our operations. We have voluntarily pursued a robust environmental management policy to address our most significant and material impacts—energy, waste and transportation.

An accurate measure of our environmental performance has been impeded partly by access to reliable data, as well as our own resource limitations. In 2013, we will undertake an office-wide audit to measure our energy consumption, waste output and recycling rate and then set absolute and normalized intensity targets over a five year timeframe, and continue to make improvements to realize these goals.

Energy and GHG Emissions
Our carbon footprint is derived primarily from waste consumables and greenhouse gas (GHG) emissions from the electricity and gas heat used at our office and from the consumption of transport fuel. We engage in energy conservation by shutting down computers and phantom power sources at the end of each workday, lowering the thermostat in the winter, turning off lights every time we leave a room, and maximizing the use of natural light and passive solar heat whenever possible. We also exchanged office lighting and computer hardware for more efficient units and plan to implement additional solutions to reduce our consumption of energy and fossil fuels.

Figure 1: Annual Electricity Consumption, kWh (kilowatt hours), 2010–2012

![Figure 1: Annual Electricity Consumption](image)

Figure 2: Annual Gas Consumption, MCF (thousand cubic feet), 2010–2012

![Figure 2: Annual Gas Consumption](image)
Our year on year consumption trend has been consistent. This is largely a result of maintaining the same office building and having a relatively flat staff headcount over the past three years. The challenge to adapt to climate change and to use lower carbon energy sources presents opportunities to reduce our costs and risks associated with the dependence on fossil fuels, especially coal. BrownFlynn participates in the Council of Smaller Enterprises (COSE) Natural Gas Discount Program through which the natural gas we purchase is partly offset through a blend of renewable gas procurement and carbon offset options. We will consider, in 2013, to use a COSE free energy efficiency assessment (up to a $6,000 value) of our building.

An area of opportunity to reduce our electricity consumption is through plug loads. Plug loads are synonymous with personal electronic devices and office machines drawing power through ordinary electricity plugs. Studies show that plug load demand during unoccupied periods can be as much as 50 percent of that during the period when an office is open for business.

Another goal is to reduce our greenhouse gasses and to mitigate the emissions associated with travel that cannot be avoided. In our business, we accept that travel is necessary, such as trips to meet with clients, attend conferences, or engage with our community leaders and other stakeholders. When feasible, we use teleconferencing and web-enabled presentation options. Not only does this help to reduce our carbon footprint, it provides an opportunity for our employees to enjoy a healthy work-life balance.

Waste and Recycling
Minimizing office waste represents an opportunity to make positive environmental impacts. Raising awareness with our employees has encouraged all of us to be more conscious about what gets thrown away. We launched an on-site composting system and we recycle a wide array of materials such as paper, paperboard, plastic, aluminum, glass, batteries and electronic waste. We’ve reduced the amount of waste we produce in the office by switching from paper towels to cloth hand towels and by using silverware and ceramic dinnerware instead of plastic and paper plates.

Water
Water is a more complex issue. While our consumption has been benign relative to our costs and maintaining high sanitary standards, we are conscious of how much water we consume as citizens and the abundant opportunities to conserve and re-use water in our daily lives. Water management is an area we intend to improve over the coming years through heightened awareness, efficiency of use and reporting.

Procurement and Sustainable Supply Chain
In 2012, we made modest progress with our Sustainable Purchasing Policy. We believe our policy provides a clear process for evaluating and selecting products, and will allow us to be more effective in tracking and improving our environmental impact and creating a healthier workplace. We also believe that part of bringing the highest value possible to clients includes choosing local suppliers who understand and respond to environmental and social concerns. We currently select our vendors based on location, cost, and environmental and social performance. We purchase cleaning and landscaping materials with minimal environmental impacts. We also try to buy in bulk to reduce the amount of packaging that goes to the landfill. With regard to procurement decisions, we prioritize products with the most environmental benefits such as high-recycled content and energy efficiency, and prefer suppliers who share our principles and priorities. We are patronizing hotel franchises and travel companies that actively manage their own impacts and publicly disclose/report (using GRI) their footprint, as well as serve as role models for their customers and industry peers.
Prosperity

Defining and designing BrownFlynn’s future in a rapidly changing and increasingly competitive market has been a priority over the past year. This included re-assessing our business services and how best to deliver and price them. We want to make an impact in the marketplace and with industry and civic leaders. We value the things that differentiate us in the minds of our stakeholders: how we work, where we work and who we work with.

In 2012, we sought a better understanding of our long term clients with an objective of building more effective and enduring relationships. We aspire to having the majority of our client work be of a long term, high impact nature. Client feedback during the year revealed an overall high satisfaction level with our service delivery and project outcomes, as well as highlighting specific areas where BrownFlynn excelled as a consulting resource. Clients indicated that they valued the industry experience and technical knowledge that our team brought to their projects and also appreciated BrownFlynn’s facilitative style of working.
FOR OUR CLIENTS

OVERVIEW

Our service offerings have everything to do with Making Sense of Sustainability for our clients. We often tell people we meet our clients where they are on their sustainability journey, because that's exactly what we do. BrownFlynn has three practice areas that are highly integrated to provide our clients with the most robust strategy possible—consulting, communications and training. Our expert staff has many years of consulting experience in sustainability strategy, impacts assessment, issues prioritization and stakeholder engagement that either helps to build the foundation of an effective sustainability program, or enhance an existing program to take a client to the next level. We often use Appreciative Inquiry (AI) building on a company’s strengths rather than focusing on its weaknesses. AI emphasizes the positive and engages all levels of the organization to ensure everyone’s voices are heard.

Consulting is often coupled with communications, including branding, sustainability reporting and stakeholder communications, that helps give the program an identity and voice. Ensuring the sustainability strategy, vision, goals and achievements are understood by both internal and external stakeholders is just as important as development of the program itself. Not only does it need to be understood and embraced internally by the leadership and the employees, it needs to be communicated externally for transparency. Over the past two years we have seen a significant growth in sustainability reporting, not only from our clients but from business in general. Investors and stakeholders are demanding U.S. companies to be more transparent and to produce reports that speak to sustainability performance, a trend we only see increasing in the future.

TAKING A PULSE

In 2012, we counted 29 different organizations as active clients. Examples of our client work are varied. One aspect that sets us apart is the impact and influence we have with our clients. The following example showcases how we make sense of sustainability and demonstrate impact for our clients.

In 2012, we surveyed our clients to gauge how our Firm is performing in several aspects, including:

- Performance on service offering
- Performance compared to other firms
- Topics we are a subject matter expert/thought leader
- How likely they are to work with us again

We received feedback from 90 individuals representing organizations using a wide variety of our services. The feedback we received was informative and broadly positive. Based on options ranging from Poor to Very Good, 82 percent of our clients responded with either ‘Good’ or ‘Very Good’ when asked how BrownFlynn’s services compared with other consulting firms. We did not receive a rating below Neutral.

This formal satisfaction survey and follow-on engagement process with our clients allows us to more effectively improve our service quality and ensures that we provide impact and value.
CASE STUDIES

In our field, we have the great opportunity to work with many clients of various sizes and in a range of industries, which allows us a depth of knowledge and understanding beyond our individual areas of expertise. Further, it expands our skill sets and capability to serve an even broader client base, which provides for continued growth.

ThyssenKrupp Elevator Americas (TKE)
*Embedding sustainability into key strategies, policies, business practices and the corporate culture at TKE*

Project Impacts and Outcomes
- Drafted a sustainability positioning statement, *Motion. Movement. Momentum. Sustainability at ThyssenKrupp*, and revised TKE's vision and mission statements to consistently communicate TKE's sustainability goals to internal and external audiences
- Designed branded icons to help employees recognize the company's sustainability efforts across the enterprise
- Developed an innovative “Create a Cab” multimedia interface for users to visualize elevator designs and energy efficiency features
- Resonance and positive feedback received from employees across the Americas region

RPM Building Solutions Group
*Multi-phase, global engagement to align business unit sustainability practices with a corporate vision*

Project Impacts and Outcomes
- Defined bold, 10-year goals and one-year targets
- Designed tracking and reporting methodology
- Designed structure to align with organizational culture
- More than $1 million operating savings identified
- Deeper engagement and understanding of sustainability throughout the organization

Ingersoll Rand
*Dedicated support for the production of Ingersoll Rand’s 2011 and 2012 Annual Report, Online Sustainability Supplement and the company’s responses to the CDP and DJSI*

Project Impacts and Outcomes
- Established an industry leadership position with integrated reporting
- Articulated key financial and non-financial performance to stakeholders through a diverse set of reporting platforms, including the GRI Framework
- Leveraged the annual report production and data management processes to benefit the CDP, DJSI and additional sustainability related surveys and communications
- Used the reporting process as a strategic management tool to improve ESG performance, evidenced by continuous improvement in CDP, DJSI and other major rating organizations

Layne
*Multi-year management engagement to develop reporting processes and employee engagement*

Project Impacts and Outcomes
- Facilitated long-term strategic planning for the Sustainability Council
- Defined corporate sustainability vision and mission
- Developed employee training module and train-the-trainer program that delivered training to 1,331 global employees in three months
- Helped Layne to position itself as a sustainable solution provider
- Reported to GRI, CDP and the CDP Water Disclosure for the last three years
Fairmount Minerals
Since 2006, BrownFlynn has guided Fairmount Minerals through the creation of its annual Corporate Social Responsibility report

Project Impacts and Outcomes
- Developed and implemented Fairmount’s People, Planet and Prosperity reporting framework and the articulation of bold, 10-year goals and one-year targets
- Developed GRI report for seven consecutive years
- Identified material issues through stakeholder feedback and internal interviews with company leaders
- Provide ongoing strategy and communications support to numerous Sustainable Development (SD) Teams and specific organizational departments

Global Reporting Initiative (GRI)
Series of webinars developed and conducted by BrownFlynn that provide a deep-dive into the GRI Indicators, Governance and Profile Disclosures

Project Impacts and Outcomes
- Met growing demand for more in-depth knowledge of GRI reporting framework
- Provided advanced GRI training for sustainability professionals seeking data collection expertise

Commit!Forum
BrownFlynn conducted a master class on Governance in the context of GRI reporting at the Commit!Forum in Fall 2012

Project Impacts and Outcomes
- Training participants represented many well-known companies, including: Coca-Cola, Monsanto, State Street, ING, MetLife, Lockheed Martin, Mosaic and IBM
- Equipped attendees with a deeper understanding of key topics being discussed at the Forum, preparing them for more meaningful discussions

GRI USA Conference 2012
BrownFlynn conducted Introduction to GRI Reporting, Stakeholder Engagement and Materiality master classes in partnership with ISOS Group at St. Louis University for the first ever GRI USA Conference

Project Impacts and Outcomes
- Helped bring national awareness to GRI, sustainability reporting and transparency
- Expanded understanding of GRI in the U.S. market for more than 100 attendees
- Set the precedent for industry collaborating training model along with long-time GRI-certified training partner ISOS Group
FOR OUR PARTNERS

OVERVIEW

We have aligned our business with the most credible and widely-known sustainability organizations in the world. Our partnership and collaboration with them ensures we stay relevant, informed and on the cutting edge of trends and information. Furthermore, our relationships are mutually beneficial, providing us opportunities to learn from one another and share our collective expertise.

COLLABORATIONS

Global Reporting Initiative (GRI)
In 2009, we became the first certified training partner in the United States for the Global Reporting Initiative (GRI), a non-profit based in Amsterdam that provides organizations with the most widely used, comprehensive sustainability reporting framework in the world. GRI promotes the importance of practicing sustainability and reporting on sustainability performance.

Our signature GRI training course, The GRI Process, provides participants with an overview of the GRI reporting framework, including the five phases of the GRI process. To date, we have trained more than 500 individuals and organizations on the GRI Process. We also provide sustainability training courses through other forums, including webinars, workshops and customized training for our clients. Some of these topics include governance, materiality and a deep-dive into the GRI Performance Indicators, called “Line by Line”.

We also had the opportunity to collaborate with another U.S.-certified training partner, ISOS Group, to provide an overview of GRI at the first GRI USA Conference in St. Louis, Missouri. The event attracted students, government officials and business leaders to raise awareness of sustainability reporting and GRI in the United States. In 2013, ISOS Group and BrownFlynn are partnering with St. Louis University’s John Cook School of Business, St. Louis University Center for Sustainability and the St. Louis Regional Chamber of Commerce to deliver the full two-day curriculum at St. Louis University.

United States Business Council for Sustainable Development (US BCSD)
We partner with the US BCSD on a webinar series covering topics that include engaging employees around sustainability and understanding the risks and opportunities of water use. The depth of knowledge and experience of our staff and partners allows us to develop curriculum on any topic related to sustainability, and we intend to expand our training offerings in the coming year.

Commit!Forum
For the past two years, the Corporate Responsibility Officer Association (CROA) hosts the Commit!Forum, bringing together corporate social responsibility (CSR) and sustainability practitioners and thought leaders from around the world to share best practices and learn from industry experts. In 2011 and 2012, BrownFlynn conducted pre-conference workshops on the GRI Process and Governance, respectively, for some of the world's largest companies and their senior leadership. We are an exclusive conference partner and are looking forward to continuing this partnership into the future.

Carbon Disclosure Project (CDP)
In 2011, we became a Silver Consultancy Partner for the Carbon Disclosure Project (CDP), a non-profit organization working to reduce global greenhouse gas emissions and manage water and forestry resources sustainably by businesses and cities. As a Partner, we have the ability to review a CDP questionnaire response from submitting companies. This allows us to provide clients valued guidance which, in turn, improves their CDP climate change disclosure and performance scores. We also participate in events such as the annual CDP Workshop from the New York Stock Exchange and webinars. We look forward to continuing our partnership into the future and sharing our expertise with others.
Other Valued Partnerships

BrownFlynn believes in the power and value of collaboration with other organizations. That's why we belong to and work with several industry associations that bring like-minded companies together to work towards a shared vision. In addition to GRI and CDP, we also work with:

- Automotive Industry Action Group (AIAG)
- Corporate Responsibility Officer Association (CROA)
- Corporate Sustainability Network (CSN) at Cleveland State University
- GreenBiz
- Industrial Minerals Association of North America (IMA-NA)
- International Association of Business Communicators (IABC)
- National Investor Relations Institute (NIRI)
- National Stone, Sand and Gravel Association (NSSGA)
- Net Impact
- PRSA
- Sustainable Cleveland 2019 (SC2019)
- United States Business Council for Sustainable Development (US BCSD)
- United States Green Building Council (USGBC)
- United States Social Investment Forum (US SIF)

In 2012, we entered into a partnership with The GreenBiz Group, specifically GreenBiz.com, to author a monthly column that is featured on their website and other social media platforms. GreenBiz is an online sustainability news platform considered the most credible in the field, and we were thrilled to be chosen to contribute to the publication as a content expert. The monthly column, *Shift Happens*, is focused on positive organizational change and development around sustainability and corporate responsibility. This column gives many of our employees the opportunity to provide valuable insight and knowledge on a variety of topics within this focus area. Furthermore, it provides BrownFlynn the opportunity to be seen and heard as a thought leader in our field. This partnership is a great example of collaboration in the marketplace, and we look forward to continuing our valued relationship in 2013 and beyond.
FOR OUR COMMUNITIES

OVERVIEW

At BrownFlynn, our work doesn’t just exist within our four walls, nor does it only extend to our clients. We have always been, and will continue to be, an active member of our community. From volunteering to charitable donations to speaking engagements and board commitments, our employees understand the value of giving back in any way we can. In 2012, our staff collectively logged 526 hours (nearly 66 man-days) of volunteer time. We use this time to educate others on the importance of sustainability and what everyone can do to help make the world a better place. This aspect of our business brings us full circle in making sense of sustainability.

COMMUNITY ENGAGEMENT

Our principals, Barb Brown and Margie Flynn, are active on the speaking engagement circuit and have been since the Firm’s inception. On average, both participate in at least one speaking engagement a month that can be local, regional or national in reach. They have moderated and participated in panel discussions for NRI, US SIF, US BCSD, NSSGA, IMA-NA, IABC, CommitForum, The Conference Board and the Sustainability Leadership Forum. Also, many of our consultants participate in speaking engagements, teach at local colleges and universities and are regular contributors to sustainability publications.

Serving on a board is another significant way we give back to the community. Our board commitments demonstrate our passion for social issues, and we take them very seriously. We also serve as an advisor on several councils and steering committees for local organizations to offer guidance on strategic initiatives. In 2012, our staff has given their time and treasure to the following organizations:

- Adoption Network Cleveland
- American Red Cross Blood Services of Northern Ohio
- Big Brothers Big Sisters of Greater Cleveland
- Catholic Diocese of Cleveland Foundation (now Catholic Community Foundation)
- Cleveland Carbon Fund
- Cleveland Leadership Institute
- Corporate Sustainability Network
- Fowler Center for Sustainable Development
- GreenCityBlueLake
- John Carroll University
- JumpStart
- National Investor Relations Institute
- Saint Martin de Porres High School
- Sustainable Cleveland 2019

Though we are busy serving our clients, we try to take the time to engage in professional development activities, trainings and events. This is encouraged at BrownFlynn and our staff takes advantage of these opportunities as often as we can. We have attended workshops on Appreciative Inquiry (AI), Socially Responsible Investments (SRI), civic leadership, organizational behavior, marketing and social media, and, of course, sustainability reporting. Our staff is always eager to learn new things and enhance our knowledge and expertise in certain topic areas to better serve our clients and potential clients.

Unfortunately, 2012 saw many tragedies in our society, including the devastation of Hurricane Sandy. Compelled to join the cause and help those who were displaced by the storm, 100 percent of our staff donated to the American Red Cross with BrownFlynn matching our gift. Though we cannot give the victims of the hurricane their lives back, we were proud to have contributed to the fund and hope we were able to help at least one person affected by the storm.

We donated to the Chardon Healing Fund to help the students and families affected by the Chardon High School shooting. One of our clients, Fairmount Minerals, is based in Chardon, Ohio and played an integral role in setting up the Fund and contributing time, talent and treasure to the cause. Throughout the year, BrownFlynn donates to many local charitable organizations aimed at providing support to those in need.
As a team, we strike a balance between work, community engagement and having fun. We volunteer at the local food bank and other non-profits, but also make the time to get together outside of the office and continue to bond our team. We have gone kayaking, played bocce, attended plays and movies, had dinner out and engaged in other fun activities. Each year we have a staff retreat where we spend equal parts planning for the coming year and participating in team building activities. At our retreat this past year, each of our senior consultants made presentations on their particular area of expertise to share knowledge, experiences and lessons learned among the team. In general, we also take the time every day to stop at each other’s desks and just say “hello”.

To reinforce “walking the talk,” we gave our employees “clean energy generators” called nPower® PEGs that are made locally in Cleveland by Tremont Electric. The nPower® PEG is a small device which creates power through kinetic energy (movement) that can be used to charge cell phones and other electronic devices. And, to encourage them to get moving, each employee was given the One™ by Fitbit to track their physical activity day and night. All employees now have a personal sustainability goal embedded in their performance reviews—these range from how frequently they exercise to eating healthy to committing to coaching their kids.

We hope this range of activities our staff engages in outside of the office is a good indication of the dedication we have to our work, our clients, our families, our communities and most importantly, each other. We would not be as successful as we are without working together as a team. We function as a family and a small firm, supporting each other both professionally and personally. What better way to sustain ourselves well into the future?
IN WORDS

OVERVIEW

We believe one of the roles BrownFlynn should play in society is to help others keep up with sustainability trends and understand sustainability terminology. New terms and definitions are constantly popping up, and many words can have different interpretations or meanings, making it that much more confusing. For this reason we are providing our stakeholders with a comprehensive glossary of terms to help Make Sense of Sustainability. While a glossary by itself is not exactly exciting or engaging, we thought we would challenge ourselves—and you—by making a game out of it. After browsing the glossary, test your knowledge with our crossword puzzle…who knows, you might win one of our monthly prizes, starting with a Google Nexus 7 tablet! Game on!

GLOSSARY

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
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<tbody>
<tr>
<td>Accountability</td>
<td>being answerable to all stakeholders, including any natural or social systems affected by a business such as customers, employees and communities</td>
</tr>
<tr>
<td>AccountAbility</td>
<td>a sustainability organization known for developing the AA1000 series of principles-based standards to help organizations become more accountable, responsible and sustainable, e.g., AA1000AS = Assurance Standard</td>
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<tr>
<td>Anti-Corruption</td>
<td>a standard or practice acting in opposition to impropriety or unlawful behavior</td>
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<tr>
<td>Appreciative Inquiry (AI)</td>
<td>a philosophy of organizational assessment and change that seeks examples of success to emulate organizational or personal strengths to build upon, rather than focusing upon fixing negative or ineffective organizational processes</td>
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<tr>
<td>Assurance</td>
<td>the act or action of inspiring confidence in specified criteria</td>
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<tr>
<td>Audit</td>
<td>a systematic, documented, periodic and objective evaluation of how well a project, organization, individual or service is performing in terms of specified criteria</td>
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<tr>
<td>Best Practice</td>
<td>an effective, innovative solution, process or procedure that demonstrates a business’ dedication to making progress in environmental and corporate social responsibility; sometimes shared with collaborators and competitors to shape standards for an industry</td>
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<td>Biodiesel</td>
<td>a type of fuel made by combining animal fat or vegetable oil (such as soybean oil or used restaurant grease) with alcohol; biodiesel can be directly substituted for diesel (known as B100, for 100% biodiesel) or be used as an additive mixed with traditional diesel (known as B20, for 20% biodiesel)</td>
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<tr>
<td>Bioenergy</td>
<td>energy generated from renewable, biological sources (biomass) such as plants, to be used for heat, electricity or vehicle fuel</td>
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Biofuel
fuel created from renewable, biological sources such as plants or animal byproducts, but excluding biological material (such as natural gas, coal or methane) which has been transformed by geological processes

Biomass
living or recently dead organic material that can be used as an energy source or in industrial production; excludes organic material that has been transformed by geological processes (such as coal or petroleum)

Biomimicry
a science that studies natural processes and models in order to imitate the designs to solve human problems (i.e., studying a leaf to better understand and design solar cells)

Brown Power/Energy
electricity generated from the combustion of nonrenewable fossil fuels (coal, oil or natural gas) which generates significant amounts of greenhouse gases

Brownfield
land previously utilized by commercial or industrial facilities that remains abandoned with known or perceived environmental contamination

By-Product Synergy
the matching of under-valued waste or by-product streams from one facility with potential users at another facility to create new revenues or savings with potential social and environmental benefits

Calvert
an investment firm that highlights socially responsible investing and publishes an annual index of the largest U.S. companies that represent socially responsible investments

Cap and Trade System
a strategy to reduce carbon emissions via financial incentives; “caps” establish emissions limits and fines for exceeding those limits, while companies operating below their carbon limits can sell or “trade” their offsets to companies that are operating above the limits

Carbon Disclosure Project (CDP)
an independent not-for-profit organization working to drive greenhouse gas emissions reduction and sustainable water use by business and cities

Carbon Footprint
the total amount of greenhouse gases emitted directly or indirectly through any human activity, typically expressed in equivalent tons of either carbon or carbon dioxide

Carbon Trading
a trading system for countries, companies and individuals designed to offset carbon emissions from one activity with another, whereby those who cannot meet their emissions goals may purchase credits from those who surpass their goals

Cause-Related Marketing
a business strategy whereby a company aligns its mission and goals to create a specific and tailored partnership with a nonprofit organization or cause
Ceres
a national network of investors, environmental organizations and other public interest groups working with companies and investors to address sustainability challenges such as global climate change; Ceres hosts an annual competition to highlight the best examples of sustainability reporting in North America; pronounced “series”

Child Labor
the practice of employing children under a specified legal minimum age as set by a country or government; more frequently exploited in developing countries in order to establish competitive labor costs

Clean Air Act
federal legislation passed in 1970 and amended in 1990 that authorizes the EPA to set National Ambient Air Quality Standards and to regulate industry in order to meet those maximum emissions levels

Clean Production
a concept developed under the Kyoto Protocol in which manufacturing processes reduce environmental impact and decrease ecological problems by minimizing energy and raw materials use, and making sure emissions and waste are as minimal and as non-toxic to environmental and human health as possible

Clean Water Act
federal legislation passed in 1972 and amended in 1976 that requires the EPA to set maximum pollutant levels for each known contaminant in U.S. surface waters and authorizes the EPA to regulate industrial discharge in order to meet those standards

Climate Change
changes in global climate patterns (such as temperature, precipitation or wind) that last for extended periods of time as a result of either natural processes or human activity; the contemporary concern is that human activity is now transcending natural processes in causing the most prevalent climate changes of our time

Closed-Loop Recycling
a process of utilizing a recycled product in the manufacturing of a similar product or the remanufacturing of the same product

Closed-Loop Supply Chain
an ideal in which a supply chain completely reuses, recycles or composts all wastes generated during production; at minimum “closed-loop supply chain” indicates that the company which produces a good is also responsible for its disposal

Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA or Superfund)
federal legislation passed in 1980 that established a tax on the petroleum and chemical industries to fund cleanup of hazardous waste sites, as well as establishing EPA authority to assign responsibility for that cleanup to the polluters or purchasers of contaminated land

Corporate Citizenship
a company’s responsible involvement with the wider community in which it is situated

Corporate Health
the idea that companies, especially commercial businesses, have a duty to care for all of their stakeholders in all aspects of their operations

Corporate Responsibility
the degree to which companies manage business practices to produce an overall positive impact on society
Corporate Responsibility Report
a published report of a company’s corporate responsibility practices, goals and progress toward achieving those goals that may be included with the company’s annual report or as a separate publication that focuses on the company’s social and environmental impact; the process of creating this report is meant to uncover strengths and weaknesses as well as enhance transparency for all company stakeholders; see Corporate Sustainability Report

Corporate Social Responsibility
the continuing commitment by businesses to behave ethically and contribute to economic development while improving the quality of life at the workplace as well as the local community and society at large; a company’s obligation to be accountable to all of its stakeholders in all its operations and activities (including financial stakeholders as well as suppliers, customers and employees) with the aim of achieving sustainable development not only in the economic dimension but also in the social and environmental dimensions

Corporate Sustainability Report
a report published by a company to outline its progress toward meeting its financial, environmental and social sustainability goals; often published in compliance with third-party standards such as the UN Global Compact or Global Reporting Initiative; see Corporate Responsibility Report

Council
an assembly or meeting for consultation, advice or discussion

Cradle-to-Cradle
a design philosophy put forth by architect William McDonough that considers the life-cycle of a material or product, and ensures that the product is completely recycled at the end of its defined lifetime

D
Demand-Side Management (DSM)
the implementation of policies that control or influence demand of certain products or services

Dematerialization
the reduction of total materials used in providing customers with products or services

Domini Social Investment
an investment firm specializing exclusively in socially responsible investing based on its own development and application of social and environmental standards

Dow Jones Sustainability Indexes (DJSI)
the first global indexes to track the financial performance of sustainability driven companies

E
Eco-Efficiency
the creation of more goods and services while using fewer resources and creating less waste and pollution

Eco-Friendly
a product, practice or process that is “green” or good for the environment, creating no unnecessary or hazardous waste and minimizing use of non-renewable, natural resources

Ecological Economics
see Natural Capital, Ethical Investments, Environmental Valuation
Ecological Footprint
the total amount of land, food, water and other resources used by, or the total ecological impact of, a person or organization’s subsistence; usually measured in acres or hectares of productive land

Ecological Justice, a.k.a. Ecojustice
the concept that all components of an ecosystem (such as plant and animal life as well as natural resources) have a right to be free from human exploitation and free from destruction, discrimination, bias, or extinction; distinct from Environmental Justice

Employee Engagement
a management concept aimed at measuring and benefitting from employee enthusiasm to move a project or objective forward

Energy Efficiency
the result of actions taken to reduce dependence on or to save fuels (i.e., selection of road vehicles with higher MPG or the use of renewable sources of power for heating and cooling)

Environmental Audit
a systematic, documented, periodic and objective evaluation of how well a project, organization, individual or service is performing in terms of environmental impact, including, but not necessarily limited to, compliance with any relevant standards or regulations

Environmental Impact Assessment (EIA)
an assessment of potential environmental effects of development projects; required by the National Environmental Policy Act (NEPA) for any proposed major federal action with significant environmental impact

Environmental Justice
the concept of equal access to environmental resources and protection from environmental hazards regardless of race, ethnicity, national origin or income; distinct from Ecological Justice

Environmental Risk Assessment (ERA)
the tracking and rating of environmental risks, such as emissions, associated with a product and its manufacturing

Environmental Standards
see Standards

Environmental Sustainability
see Sustainability

Environmental Valuation
the inclusion of environmental costs and benefits into accounting practices using such mechanisms as taxes, tax incentives and subsidies; by quantifying environmentally related costs and revenues, better management decisions and increased investment in environmental protection and improvement are encouraged

Environmental, Social, and Government (ESG)
an acronym commonly used by investment firms to refer to the types of issues or factors considered in measuring a company’s “responsible practices”; these issues or factors include the environmental effects of a company’s business practices, social metrics such as fair pay and treatment of labor and community involvement and ethical corporate governance practices that are both transparent and anti-corruption

Environmental, Social, Economic and Government (ESEG)
an acronym similar to ESG (see above) that includes a company’s economic impact in addition to its environmental, social and governance actions
Ethical Investments
see Socially Responsible Investing

F
Fair Trade
an international trading partnership that seeks to help marginalized producers and workers achieve financial self sufficiency by establishing direct lines of trade between producers and consumers, guaranteeing producers fair prices for goods, restricting exploitative labor processes, and favoring environmentally sustainable production processes through a system of labeling products as “fair trade”

Fossil Fuels
fuels, such as natural gas, coal and petroleum that formed from the fossilized (or geologically transformed) remains of plants and animals

FTSE4Good
a financial index designed to objectively measure the performance of companies that meet globally recognized corporate responsibility standards

G
Geothermal Energy
a natural and sustainable form of heat energy derived from steam and hot water found below the surface of the Earth

Global 100
the most extensive data-driven corporate sustainability assessment in existence and inclusion is limited to a select group of the top 100 large-cap companies in the world; launched in 2005, the annual Global 100 is announced each year during the World Economic Forum in Davos

Global Reporting Initiative (GRI)
a reporting framework generally accepted to be the leading international standard for reporting social, environmental and economic performance

Global Warming
the gradual, average increase of temperature of the Earth's near-surface atmosphere that is accelerated by the greenhouse gases emitted by human industry; global warming is one type of and a contributor to other types of global climate change in general, such that at individual locations the temperature may fluctuate or drop even though the global average is rising

Governance
the roles and relationships between an organization’s management, board, shareholders and stakeholders, as well the goals and mission by which the organization is governed

Green Accounting
the incorporation of the amount of natural resources used and pollutants expelled into conventional economic accounting in order to provide a detailed measure of all environmental consequences of any and all economic activities

Green Building
a comprehensive process of design and construction that employs techniques to minimize adverse environmental impacts and reduce the energy consumption of a building, while contributing to the health and productivity of its occupants; a common metric for evaluating green buildings is the LEED (Leadership in Energy and Environmental Design) certification
Green Claims
a company’s public advertisements or marketing tools aimed at informing consumers about its environmentally friendly products or practices

Green Design
the design of products, services, buildings or experiences that are sensitive to environmental issues and achieve greater efficiency and effectiveness in terms of energy and materials use

Greenhouse Effect
the trapping of heat within the Earth’s atmosphere by greenhouse gases such as CO2, which is necessary to keep the planet at a temperature warm enough to sustain life, but becomes dangerous when greenhouse gases produced by humans cause the effect to intensify and push the global temperature to too high a level

Greenhouse Gas
a gas that contributes to the natural greenhouse effect, whereby heat is trapped within the Earth’s atmosphere, including carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulfur hexafluoride

Green Guides
a set of guidelines produced by the Federal Trade Commission (FTC) providing the basis for voluntary compliance with laws pertaining to environmental advertising and marketing practices

Green Teams
dedicated groups of employees, regardless of discipline or organizational level, which facilitate the pragmatic implementation of sustainable operations

Greenwashing
the process by which a company publicly and misleadingly declares itself to be environmentally friendly but internally participates in environmentally or socially unfriendly practices

G3.1
version 3.1 of the Global Reporting Initiative (GRI) Sustainability Reporting Framework

G4
the fourth generation of Sustainability Reporting Guidelines currently in development by the Global Reporting Initiative (GRI) acting in opposition to impropriety or unlawful behavior

H
Health and Wellness
the condition of good physical and mental health, especially when maintained by proper diet and exercise habits

Human Rights
inalienable fundamental rights to which a person is inherently entitled simply because he or she is a human being (i.e., freedom, justice and equality)

I
International Integrated Reporting Council (IIRC)
a global coalition of regulators, investors, companies, standard setters, accounting professionals and NGOs

Impact Assessment
an assessment of the positive and negative consequences of a proposed action or project
ISO 14000
a family of accounting standards addressing various aspects of environmental management; provides practical tools for companies and organizations looking to identify and control their environmental impact and constantly improve their environmental performance

ISO 26000
a family of accounting standards intended to assist organizations in contributing to sustainable development; also intended to promote common understanding in the field of social responsibility, and to complement other instruments and initiatives for social responsibility

H
Kyoto Protocol
an international agreement reached during a 1997 summit in Kyoto, Japan, the Kyoto Protocol builds upon the United Nations Framework Convention on Climate Change and sets targets and timetables for industrialized countries to reduce their greenhouse gas emissions; so far, 175 parties have ratified the Protocol and are legally bound to adhere to its principles

Key Performance Indicators (KPIs)
quantifiable measurements of performance in areas critical to an organization’s progress or performance

L
LEED Certification
an acronym for Leadership in Energy and Environmental Design sponsored by the United States Green Building Council that creates standards for developing high performance, sustainable buildings

Life Cycle Assessment (LCA)
a process of evaluating the effects of a product or its designated function on the environment over the entire period of the product’s life in order to increase resource-use efficiency and decrease liabilities; commonly referred to as “cradle-to-grave” analysis

LOHAS Market
an acronym for Lifestyles of Health and Sustainability; a market that consists of mindful consumers passionate about the environment, sustainability, social issues and health

M
Materiality
a legal or accounting concept aimed at emphasizing the importance of a specific action, transaction or discrepancy

Measurement and Management
terms used to describe an organization’s efforts to measure and manage its environmental, social, economic and governance impact

Meta-Trend
a global and overarching force that will affect many multidimensional changes; for example, environmental impacts on business, individuals and countries

N
Natural Capital
a company’s environmental assets and natural resources existing in the physical environment, either owned (such as mineral, forest or energy resources) or simply utilized in business operations (such as clean water and atmosphere); often traditional economic measures and indicators fail to take into account the development use of natural capital, although preservation of its quantity and quality and, therefore, its sustainable use is essential to a business’ long-term survival and growth
Newsweek Green List
annual rankings published by Newsweek examining the most eco-friendly companies in the United States and around the world

Non-Governmental Organization (NGO)
a private, non-profit organization that is independent of business and government that works toward some specific social, environmental or economic goal through research, activism, training, promotion, advocacy, lobbying, community service, etc.

Non-Renewable Resource
a natural resource that is unable to be regenerated or renewed fully and without loss of quality once it is used (i.e., fossil fuels or minerals)

Open-Loop Recycling
a recycling process in which materials from old products are made into new products in a manner that changes the inherent properties of the materials, often via a degradation in quality, such as recycling white writing paper into cardboard rather than more premium writing paper; often used for steel, paper and plastic, open-loop recycling is also known as downcycling or reprocessing

Organic
a term signifying the absence of pesticides, hormones, synthetic fertilizers and other toxic materials in the cultivation of agricultural products; ‘organic’ is also a food labeling term that denotes the product was produced under the authority of the Organic Foods Production Act

Paid Volunteer Time Off
administrative approval for employees to volunteer during work hours without forfeiting wages

People, Planet, Profit
the expanded set of values for companies and individuals to use in measuring organizational and societal success, specifically economic, environmental and social values; “people, planet, profit” are also referred to as the components of the “triple bottom line”; see Triple Bottom Line

Plug Load
Electrical devices and machines that draw power through an electric outlet

Profile Disclosures
four areas of company disclosure, stipulated by the Global Reporting Initiative (GRI) as Strategy and Analysis; Organizational Profile; Report Parameters; and Governance, Commitments and Engagement

Rankings
generated lists of projects or organizations recognized for achievement based on individual performances in terms of critical performance areas

Ratings
evaluations of performance in specified criteria that are typically quantitative in nature

Renewable Energy
energy derived from non-fossil fuel resources (such as solar, wind or geothermal energy) that can be replenished in full without a loss of quality; separate from sustainable energy because of emissions or other unsustainable impacts of the process of creating renewable energy
Renewable Portfolio Standard
a legislative requirement for a state to meet a certain percentage of its energy needs with renewable energy by a certain date

Responsible Practices
business practices that exemplify corporate responsibility; see Corporate Responsibility

S
Shareholder Resolution
a corporate policy recommendation proposed by a shareholder holding at least $2,000 of the market value or 1% of the company’s voting shares presented for a vote by other shareholders at the company’s annual meeting; an increasing number of shareholder resolutions request a company and/or its board of directors to carry out responsible business practices, especially regarding social, environmental and human rights issues

Social Entrepreneurship
an entrepreneurial endeavor that focuses on sustainable social change, rather than merely the generation of profit

Social Responsibility
see Corporate Social Responsibility

Social Return on Investment (SROI)
a monetary measure of the social value for a community or society yielded by a specific investment

Social Standards
see Standards

Socially Responsible Investing (SRI)
an investment practice that gives preference to companies that value social and environmental impacts in addition to financial gain; socially responsible investments, also known as “ethical investments,” involve companies and practices that cause little or no depletion of natural assets or environmental degradation and that do not infringe the rights of workers, women, indigenous people, children nor animals

Stakeholder
an individual or group potentially affected by the activities of a company or organization; in sustainable business models the term includes financial shareholders as well as those affected by environmental or social factors such as suppliers, consumers, employees, the local community and the natural environment

Stakeholder Engagement
the ongoing process of soliciting feedback regarding a company’s business practices or major decisions from financial shareholders, as well as individuals or groups affected by corporate environmental or social practices such as suppliers, consumers, employees and the local community

Standards
government or privately created lists of social and environmental criteria used to regulate or evaluate the corporate responsibility of various companies; examples include the Global Reporting Initiative and UN Global Compact as well as indexes used by socially responsible investment firms such as CERES, Calvert and Domini

Strategic Philanthropy
a corporate philanthropy or community giving program that maximizes positive impact in the community as well as for the company, including bolstered employee recruitment, retention and a stronger company brand
Supply Chain Responsibility
a commitment to integrating responsible behavior into an organization’s supply chain or logistics in terms of the environment, risk and waste

Supply-Side Economics
the use of policies such as tax cuts and business incentives to control the supply of certain goods or services

Survey
an examination of a condition, situation or value

Sustainability
the successful meeting of present social, economic and environmental needs without compromising the ability of future generation to meet their own needs; derived from the most common definition of sustainability, created in 1987 at the World Commission on Environment and Development (a.k.a. The Brundtland Commission)

Sustainable Accounting Standards Board (SASB)
a non-profit organization engaged in the development and dissemination of industry-specific sustainability accounting standards

Sustainable Design
a process of product, service or organizational design that complies with the principles of social, economic and environmental sustainability

Sustainable Development
development that utilizes tools, supplies and strategies that protect and enhance the Earth’s natural resources and diverse eco-systems so as to meet the social and economic needs of the present without compromising the ability to meet the needs of the future

Sustainable Energy
energy produced either from renewable resources or by use of clean production technology

Sustainability Tracking, Assessment & Rating System (STARS)
a transparent, self-reporting framework for colleges and universities to measure their sustainability performance that was established by the Association for the Advancement of Sustainability in Higher Education (AASHE)

Sustainable Supply Chain
an organization’s supply chain or logistics network that exhibits sustainable practices in terms of the environment, risk and waste

Sustainable Supply Chain Policy
a policy aimed at promoting sustainable practices in an organization’s supply chain

Sustainable Supply Chain Survey
an examination of an organization’s practices in terms of the environment, risk and waste

Tragedy of the Commons
the inherent conflict between individual interests and the common good, based on the assumption that an individual uses a public good without considering the impact of his or her use on the availability of that good, therefore resulting in the over-exploitation of a public resource; the concept is explored in a 1968 essay written by Garrett Hardin
Transmaterialization
the process of substituting a service for a product in order to meet customer needs while reducing the use of materials and natural resources

Transparency
a measure of increased accountability and decreased corruption in which a business reports on its ethics and performance results through accessible publication of the business' practices and behavior; there is a strong movement to increase the transparency of business processes via independently verified corporate responsibility reporting

Triple Bottom Line
an expansion of the traditional company reporting framework of net financial gains or losses to take into account environmental and social performance; see People, Planet, Profit

Triple Top Line
a phrase describing a company’s improved top-line financial performance over the long term due to sustainable business practices, including less capital investment and increased revenues

United Nations Global Compact
an international initiative that seeks to bring businesses together voluntarily in order to promote socially and environmentally responsible practices; signatories pledge to uphold the Compact’s 10 Principles

United States Business Council on Sustainable Development (US BCSD)
a non-profit organization promoting sustainable development by establishing networks and partnerships between American companies and government entities; the US BCSD provides a voice for industry and is the U.S. branch of the World Business Council of Sustainable Development

US SIF
the U.S. membership association for professionals, firms, institutions and organizations engaged in sustainable and responsible investing (formerly called the Social Investment Forum)

Venture Philanthropy
a charitable giving model that bridges venture capital strategies with philanthropic giving, creating strategic relationships among individuals and nonprofit organizations

Volunteerism
use of or reliance on volunteers, especially to perform social or educational work in communities

Waste
unwanted materials or by-products

Waste Diversion
the prevention and reduction of generated waste through source reduction, recycling, reuse or composting

Waste-to-Energy
a recovery process in which waste is incinerated or otherwise turned into steam or electricity and used to generate heat, light or power through the process of combustion

Waste-to-Profit
the process of using one company’s waste or by-product as the input or raw material for another company, thereby increasing business profits and decreasing waste; also referred to as byproduct synergy
Water Disclosure Project (WDP)
a component of the Carbon Disclosure Project (CDP) promoting sustainable water practices by businesses and cities

Water Footprint
the total volume of water an organization uses to produce goods and services

Wellness Program
a program initiated to promote good physical and mental health among its participants, especially in regards to proper diet and exercise habits

World Business Council on Sustainable Development (WBCSD)
an association of 170 international companies that provides business leadership with support to operate, innovate and grow through sustainable development initiatives that incorporate the “three pillars of economic growth”—environmental protection, social development and economic growth

Z
Zero Waste
a production system aiming to eliminate the volume and toxicity of waste and materials by conserving or recovering all resources
REPORTING FRAMEWORKS

OVERVIEW

We are committed to reporting in alignment with the United Nations Global Compact (UNGC) and the Global Reporting Initiative (GRI), two of the world's most widely used and recognized sustainability reporting frameworks. As the first U.S.-certified GRI training partner we fully support reporting in accordance with the GRI Guidelines and use it to fulfill our annual UNGC Communication on Progress commitment.

Our Commitment to the UNGC
BrownFlynn is committed to the belief that by doing good and doing well for our clients, as well as society as a whole, we will win. The Ten Principles of the United Nations Global Compact (UNGC) embody this belief and, therefore, we are in full support of the UNGC and its mission.

Human Rights
Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights
Principle 2: Make sure that they are not complicit in human rights abuses

Labor
Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining
Principle 4: The elimination of all forms of forced and compulsory labor
Principle 5: The effective abolition of child labor
Principle 6: The elimination of discrimination in respect of employment and occupation

Environment
Principle 7: Businesses should support a precautionary approach to environmental challenges
Principle 8: Undertake initiatives to promote greater environmental responsibility
Principle 9: Encourage the development and diffusion of environmentally friendly technologies

Anti-Corruption
Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery

GRI Content Index
Our GRI Content Index provides a description of all GRI Indicators and Profile Disclosures and their location within this report, if applicable.

The report has been prepared according to the GRI Guidelines at Application Level B.
### G3.1 CONTENT INDEX – GRI APPLICATION LEVEL B

- Fully  
- Partially  
- Not

#### PART I. STANDARD DISCLOSURES: PROFILE

<table>
<thead>
<tr>
<th>Profile Disclosure</th>
<th>Description</th>
<th>Reported</th>
<th>Cross-Reference / Direct Answer</th>
<th>Reason for Omission</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Strategy and Analysis</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.1</td>
<td>Statement from the most senior decision-maker of the organization.</td>
<td>•</td>
<td>Principals’ Letter</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.2</td>
<td>Description of key impacts, risks, and opportunities.</td>
<td>•</td>
<td>About Us</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Organizational Profile</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.1</td>
<td>Name of the organization.</td>
<td>•</td>
<td>BrownFlynn, Ltd.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.2</td>
<td>Primary brands, products, and/or services.</td>
<td>•</td>
<td>About Us</td>
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<tr>
<td>2.3</td>
<td>Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.</td>
<td>•</td>
<td>About Us. BrownFlynn is a partnership with no subsidiaries, joint ventures or additional operating entities.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.4</td>
<td>Location of organization’s headquarters.</td>
<td>•</td>
<td>About Us</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.5</td>
<td>Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.</td>
<td>•</td>
<td>About Us. BrownFlynn operates solely from the United States, however we serve clients globally.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.6</td>
<td>Nature of ownership and legal form.</td>
<td>•</td>
<td>BrownFlynn is a registered, limited commercial partnership.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.7</td>
<td>Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).</td>
<td>•</td>
<td>We have no geographic limitations and our target sectors and types of customers are proprietary.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.8</td>
<td>Scale of the reporting organization.</td>
<td>•</td>
<td>About Us. In 2012, we had 12 full-time employees. For reporting purposes, we do not disclose proprietary financial data.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.9</td>
<td>Significant changes during the reporting period regarding size, structure, or ownership.</td>
<td>•</td>
<td>No significant changes to report.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.10</td>
<td>Awards received in the reporting period.</td>
<td>•</td>
<td>2012 Great Blue Heron Award (Ohio, USA)</td>
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### 3. Report Parameters

<table>
<thead>
<tr>
<th>Profile Disclosure</th>
<th>Description</th>
<th>Reported</th>
<th>Cross-Reference / Direct Answer</th>
<th>Reason for Omission</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.1</td>
<td>Reporting period (e.g., fiscal/calendar year) for information provided.</td>
<td>●</td>
<td>Report Parameters</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.2</td>
<td>Date of most recent previous report (if any).</td>
<td>●</td>
<td>2011, covering the period June through December 2011</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.3</td>
<td>Reporting cycle (annual, biennial, etc.)</td>
<td>●</td>
<td>Annual. Our last report (Communication on Progress) was unique in that it covered only a half-year period.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.4</td>
<td>Contact point for questions regarding the report or its contents.</td>
<td>●</td>
<td>E-mail feedback to us at <a href="mailto:socialmedia@brownflynn.com">socialmedia@brownflynn.com</a></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.5</td>
<td>Process for defining report content.</td>
<td>●</td>
<td>Report Parameters</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.6</td>
<td>Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.</td>
<td>●</td>
<td>Report Parameters</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.7</td>
<td>State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope).</td>
<td>●</td>
<td>Report Parameters</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.8</td>
<td>Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations.</td>
<td>●</td>
<td>BrownFlynn is a registered, limited commercial partnership. There are no JVs or other subsidiary units of the business.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.9</td>
<td>Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report. Explain any decisions not to apply, or to substantially diverge from, the GRI Indicator Protocols.</td>
<td>●</td>
<td>Variations in measurement or calculation from established protocols or industry standards will be disclosed with the data in the relevant sections.</td>
<td></td>
<td></td>
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</tbody>
</table>
### Profile Disclosure

<table>
<thead>
<tr>
<th>Description</th>
<th>Reported</th>
<th>Cross-Reference / Direct Answer</th>
<th>Reason for Omission</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.10 Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods).</td>
<td>Fully</td>
<td>No changes to report.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.11 Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.</td>
<td>Fully</td>
<td>No changes to report.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.12 Table identifying the location of the Standard Disclosures in the report.</td>
<td>Fully</td>
<td>This GRI Content Index</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.13 Policy and current practice with regard to seeking external assurance for the report.</td>
<td>Fully</td>
<td>No external assurance. We have determined that external assurance does not offer sufficient value add for our report, given our material impacts and stakeholders. Proprietary information</td>
<td>We have elected to not assure our report based on material risks, impact and the benefit-cost aspects.</td>
<td></td>
</tr>
</tbody>
</table>

### 4. Governance, Commitments, and Engagement

<table>
<thead>
<tr>
<th>Description</th>
<th>Reported</th>
<th>Cross-Reference / Direct Answer</th>
<th>Reason for Omission</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.1 Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.</td>
<td>Fully</td>
<td>About Us</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.2 Indicate whether the Chair of the highest governance body is also an executive officer.</td>
<td>Fully</td>
<td>There are no chairmanships or executive level roles aside from the two partners / co-principals.</td>
<td>Does not exist</td>
<td></td>
</tr>
<tr>
<td>4.3 For organizations that have a unitary board structure, state the number and gender of members of the highest governance body that are independent and/or non-executive members.</td>
<td>Fully</td>
<td>BrownFlynn does not have any board governance structure.</td>
<td>Does not exist</td>
<td></td>
</tr>
<tr>
<td>Profile Disclosure</td>
<td>Description</td>
<td>Reported</td>
<td>Cross-Reference / Direct Answer</td>
<td>Reason for Omission</td>
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<tr>
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</tr>
<tr>
<td>4.4</td>
<td>Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.</td>
<td>⚫</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.5</td>
<td>Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization’s performance (including social and environmental performance).</td>
<td>⚫</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.6</td>
<td>Processes in place for the highest governance body to ensure conflicts of interest are avoided.</td>
<td>⚫</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.7</td>
<td>Process for determining the composition, qualifications, and expertise of the members of the highest governance body and its committees, including any consideration of gender and other indicators of diversity.</td>
<td>⚫</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.8</td>
<td>Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation.</td>
<td>⚫</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.9</td>
<td>Procedures of the highest governance body for overseeing the organization’s identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles.</td>
<td>⚫</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Profile Disclosure</td>
<td>Description</td>
<td>Reported</td>
<td>Cross-Reference / Direct Answer</td>
<td>Reason for Omission</td>
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<td>--------------------</td>
<td>-----------------------------------------------------------------------------</td>
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</tr>
<tr>
<td>4.10</td>
<td>Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.</td>
<td>●</td>
<td>Not applicable</td>
<td></td>
</tr>
<tr>
<td>4.11</td>
<td>Explanation of whether and how the precautionary approach or principle is addressed by the organization.</td>
<td>●</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.12</td>
<td>Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.</td>
<td>●</td>
<td>About Us</td>
<td></td>
</tr>
<tr>
<td>4.13</td>
<td>Memberships in associations (such as industry associations) and / or national / international advocacy organizations in which the organization: • Has positions in governance bodies; • Participates in projects or committees; • Provides substantive funding beyond routine membership dues; or • Views membership as strategic.</td>
<td>●</td>
<td>Collaboration with our Partners</td>
<td></td>
</tr>
<tr>
<td>4.14</td>
<td>List of stakeholder groups engaged by the organization.</td>
<td>●</td>
<td>Materiality</td>
<td></td>
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<tr>
<td>4.15</td>
<td>Basis for identification and selection of stakeholders with whom to engage.</td>
<td>●</td>
<td>Materiality</td>
<td></td>
</tr>
<tr>
<td>4.16</td>
<td>Approaches to stakeholder engagement, including frequency of engagement by type and stakeholder group.</td>
<td>●</td>
<td>Materiality</td>
<td></td>
</tr>
<tr>
<td>4.17</td>
<td>Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.</td>
<td>●</td>
<td>Materiality</td>
<td></td>
</tr>
</tbody>
</table>
## PART II. STANDARD DISCLOSURES: DISCLOSURES ON MANAGEMENT APPROACH

### DMA EC: Disclosure on Management Approach Economic

<table>
<thead>
<tr>
<th>Aspects</th>
<th>Fully</th>
<th>Partially</th>
<th>Not</th>
<th>Details</th>
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</thead>
<tbody>
<tr>
<td>Economic performance</td>
<td>☐</td>
<td></td>
<td>☐</td>
<td>About Us. We have not quantified our market presence or our indirect economic impacts, nor have we identified a reliable approach to this issue.</td>
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<tr>
<td>Market presence</td>
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<td>☐</td>
<td>About Us. We have not quantified our market presence or our indirect economic impacts, nor have we identified a reliable approach to this issue.</td>
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<tr>
<td>Indirect economic impacts</td>
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<td>☐</td>
<td>About Us. We have not quantified our market presence or our indirect economic impacts, nor have we identified a reliable approach to this issue.</td>
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### DMA EN: Disclosure on Management Approach Environmental

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<th>Aspects</th>
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<td>☐</td>
<td>☐</td>
<td>About Us. We have not quantified our market presence or our indirect economic impacts, nor have we identified a reliable approach to this issue.</td>
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<td>Energy</td>
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<td>☐</td>
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<td>About Us. We have not quantified our market presence or our indirect economic impacts, nor have we identified a reliable approach to this issue.</td>
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<tr>
<td>Water</td>
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<td>☐</td>
<td>☐</td>
<td>About Us. We have not quantified our market presence or our indirect economic impacts, nor have we identified a reliable approach to this issue.</td>
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<tr>
<td>Biodiversity</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>About Us. We have not quantified our market presence or our indirect economic impacts, nor have we identified a reliable approach to this issue.</td>
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<tr>
<td>Emissions, effluents and waste (Commentary)</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>About Us. We have not quantified our market presence or our indirect economic impacts, nor have we identified a reliable approach to this issue.</td>
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<tr>
<td>Products and services</td>
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<td>☐</td>
<td>☐</td>
<td>About Us. We have not quantified our market presence or our indirect economic impacts, nor have we identified a reliable approach to this issue.</td>
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<td>Compliance</td>
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<td>☐</td>
<td>About Us. We have not quantified our market presence or our indirect economic impacts, nor have we identified a reliable approach to this issue.</td>
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<tr>
<td>Transport</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>About Us. We have not quantified our market presence or our indirect economic impacts, nor have we identified a reliable approach to this issue.</td>
</tr>
<tr>
<td>Overall</td>
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<td>☐</td>
<td>☐</td>
<td>About Us. We have not quantified our market presence or our indirect economic impacts, nor have we identified a reliable approach to this issue.</td>
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</table>

### DMA LA: Disclosure on Management Approach Labor Practices and Decent Work

<table>
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<tr>
<th>Aspects</th>
<th>Fully</th>
<th>Partially</th>
<th>Not</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employment (Commentary)</td>
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<td>☐</td>
<td>About Us. We have not quantified our market presence or our indirect economic impacts, nor have we identified a reliable approach to this issue.</td>
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<tr>
<td>Labor/management relations (Commentary)</td>
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<td>☐</td>
<td>☐</td>
<td>About Us. We have not quantified our market presence or our indirect economic impacts, nor have we identified a reliable approach to this issue.</td>
</tr>
<tr>
<td>Occupational health and safety (Commentary)</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>About Us. We have not quantified our market presence or our indirect economic impacts, nor have we identified a reliable approach to this issue.</td>
</tr>
<tr>
<td>Training and education</td>
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<td>☐</td>
<td>☐</td>
<td>About Us. We have not quantified our market presence or our indirect economic impacts, nor have we identified a reliable approach to this issue.</td>
</tr>
<tr>
<td>Diversity and equal opportunity</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>About Us. We have not quantified our market presence or our indirect economic impacts, nor have we identified a reliable approach to this issue.</td>
</tr>
</tbody>
</table>

### DMA HR: Disclosure on Management Approach Human Rights

<table>
<thead>
<tr>
<th>Aspects</th>
<th>Fully</th>
<th>Partially</th>
<th>Not</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investment and procurement practices</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>About Us. We have not quantified our market presence or our indirect economic impacts, nor have we identified a reliable approach to this issue.</td>
</tr>
<tr>
<td>Non-discrimination</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>About Us. We have not quantified our market presence or our indirect economic impacts, nor have we identified a reliable approach to this issue.</td>
</tr>
<tr>
<td>Freedom of association and collective bargaining</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>About Us. We have not quantified our market presence or our indirect economic impacts, nor have we identified a reliable approach to this issue.</td>
</tr>
<tr>
<td>Child labor</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>About Us. We have not quantified our market presence or our indirect economic impacts, nor have we identified a reliable approach to this issue.</td>
</tr>
<tr>
<td>Prevention of forced and compulsory labor</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>About Us. We have not quantified our market presence or our indirect economic impacts, nor have we identified a reliable approach to this issue.</td>
</tr>
<tr>
<td>Security practices</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>About Us. We have not quantified our market presence or our indirect economic impacts, nor have we identified a reliable approach to this issue.</td>
</tr>
<tr>
<td>Indigenous rights (Commentary)</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>About Us. We have not quantified our market presence or our indirect economic impacts, nor have we identified a reliable approach to this issue.</td>
</tr>
</tbody>
</table>
### DMA SO: Disclosure on Management Approach Society

<table>
<thead>
<tr>
<th>Aspects</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local communities</td>
<td>Supporting Our Communities</td>
</tr>
<tr>
<td>Corruption</td>
<td>We comply with all applicable commercial laws.</td>
</tr>
<tr>
<td>Public policy</td>
<td>BrownFlynn does not engage directly with policy makers, although we view our role as sustainability consultants to be relevant for civic discourse and influence within industry.</td>
</tr>
<tr>
<td>Anti-competitive behavior</td>
<td>We comply with all applicable commercial laws.</td>
</tr>
<tr>
<td>Compliance</td>
<td>We comply with all applicable commercial laws.</td>
</tr>
</tbody>
</table>

### DMA PR: Disclosure on Management Approach Product Responsibility

<table>
<thead>
<tr>
<th>Aspects</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customer health and safety</td>
<td>Not material.</td>
</tr>
<tr>
<td>Product and service labeling</td>
<td>We follow all applicable laws and regulations relative to marketing, labeling and communications.</td>
</tr>
<tr>
<td>Marketing communications</td>
<td>We follow all applicable laws and regulations relative to marketing, labeling and communications.</td>
</tr>
<tr>
<td>Customer privacy</td>
<td>We follow all applicable laws and regulations relative to marketing, labeling and communications. BrownFlynn, as a standard practice, signs non-disclosure agreements with all clients and we ensure this confidentiality by establishing firewalls between engagement teams where there may be conflicts of client interest.</td>
</tr>
<tr>
<td>Compliance</td>
<td>We comply with all applicable commercial laws.</td>
</tr>
</tbody>
</table>

### PART III. STANDARD DISCLOSURES: PERFORMANCE INDICATORS

<table>
<thead>
<tr>
<th>Profile Disclosure</th>
<th>Description</th>
<th>Reported</th>
<th>Cross-Reference / Direct Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Economic</td>
<td>Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.</td>
<td>Fully</td>
<td>As a private company, we elect to not disclose proprietary and sensitive financial performance data.</td>
</tr>
<tr>
<td>EC2</td>
<td>Financial implications and other risks and opportunities for the organization's activities due to climate change.</td>
<td>Partially</td>
<td>Our Business Operations and Impacts</td>
</tr>
<tr>
<td>EC3</td>
<td>Coverage of the organization's defined benefit plan obligations.</td>
<td>Fully</td>
<td>While we elect to not disclose proprietary and sensitive financial performance data, we are fully transparent with our employees about the terms of coverage and the Firm’s financial performance.</td>
</tr>
<tr>
<td>EC4</td>
<td>Significant financial assistance received from government.</td>
<td>Not</td>
<td>As a state registered Small and Disadvantaged (woman-owned) Business, we can qualify for procurement incentives for certain contracting opportunities. For reporting purposes, we do not disclose specific awards or financial data.</td>
</tr>
</tbody>
</table>
**Profile Disclosure**

<table>
<thead>
<tr>
<th>Description</th>
<th>Reported</th>
<th>Cross-Reference / Direct Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Market presence</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EC5  Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.</td>
<td>☐</td>
<td>For reporting purposes, we do not disclose specific financial data.</td>
</tr>
<tr>
<td>EC6  Policy, practices, and proportion of spending on locally based suppliers at significant locations of operation.</td>
<td>☐</td>
<td>Our Business Operations and Impacts</td>
</tr>
<tr>
<td>EC7  Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.</td>
<td>☐</td>
<td>Not applicable.</td>
</tr>
<tr>
<td><strong>Indirect economic impacts</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EC8  Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.</td>
<td>☐</td>
<td>Not applicable.</td>
</tr>
<tr>
<td>EC9  Understanding and describing significant indirect economic impacts, including the extent of impacts.</td>
<td>☐</td>
<td>Not available.</td>
</tr>
<tr>
<td><strong>Environmental</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Materials</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EN1  Materials used by weight or volume.</td>
<td>☐</td>
<td>Our Business Operations and Impacts</td>
</tr>
<tr>
<td>EN2  Percentage of materials used that are recycled input materials.</td>
<td>☐</td>
<td>Our Business Operations and Impacts</td>
</tr>
<tr>
<td><strong>Energy</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EN3  Direct energy consumption by primary energy source.</td>
<td>☐</td>
<td>Our Business Operations and Impacts</td>
</tr>
<tr>
<td>EN4  Indirect energy consumption by primary source.</td>
<td>☐</td>
<td>Our Business Operations and Impacts</td>
</tr>
<tr>
<td>EN5  Energy saved due to conservation and efficiency improvements.</td>
<td>☐</td>
<td>Our Business Operations and Impacts</td>
</tr>
<tr>
<td>Profile Disclosure</td>
<td>Description</td>
<td>Reported</td>
</tr>
<tr>
<td>-------------------</td>
<td>-------------</td>
<td>----------</td>
</tr>
<tr>
<td>EN6</td>
<td>Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.</td>
<td>●</td>
</tr>
<tr>
<td>EN7</td>
<td>Indirect energy consumption by primary source.</td>
<td>●</td>
</tr>
<tr>
<td><strong>Water</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EN8</td>
<td>Total water withdrawal by source.</td>
<td>●</td>
</tr>
<tr>
<td>EN9</td>
<td>Water sources significantly affected by withdrawal of water.</td>
<td>●</td>
</tr>
<tr>
<td>EN10</td>
<td>Percentage and total volume of water recycled and reused.</td>
<td>●</td>
</tr>
<tr>
<td><strong>Biodiversity</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EN11</td>
<td>Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.</td>
<td>●</td>
</tr>
<tr>
<td>EN12</td>
<td>Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.</td>
<td>●</td>
</tr>
<tr>
<td>EN13</td>
<td>Habitats protected or restored.</td>
<td>●</td>
</tr>
<tr>
<td>EN14</td>
<td>Strategies, current actions, and future plans for managing impacts on biodiversity.</td>
<td>●</td>
</tr>
<tr>
<td>EN15</td>
<td>Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.</td>
<td>●</td>
</tr>
<tr>
<td>Profile Disclosure</td>
<td>Description</td>
<td>Reported</td>
</tr>
<tr>
<td>--------------------</td>
<td>-----------------------------------------------------------------------------</td>
<td>----------</td>
</tr>
<tr>
<td><strong>Emissions, Effluents, and Waste</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EN16</td>
<td>Total direct and indirect greenhouse gas emissions by weight.</td>
<td>●</td>
</tr>
<tr>
<td>EN17</td>
<td>Other relevant indirect greenhouse gas emissions by weight.</td>
<td>●</td>
</tr>
<tr>
<td>EN18</td>
<td>Initiatives to reduce greenhouse gas emissions and reductions achieved.</td>
<td>○</td>
</tr>
<tr>
<td>EN19</td>
<td>Emissions of ozone-depleting substances by weight.</td>
<td>●</td>
</tr>
<tr>
<td>EN20</td>
<td>NOx, SOx, and other significant air emissions by type and weight.</td>
<td>●</td>
</tr>
<tr>
<td>EN21</td>
<td>Total water discharge by quality and destination.</td>
<td>●</td>
</tr>
<tr>
<td>EN22</td>
<td>Total weight of waste by type and disposal method.</td>
<td>●</td>
</tr>
<tr>
<td>EN23</td>
<td>Total number and volume of significant spills.</td>
<td>●</td>
</tr>
<tr>
<td>EN24</td>
<td>Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.</td>
<td>●</td>
</tr>
<tr>
<td>EN25</td>
<td>Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization’s discharges of water and runoff.</td>
<td>●</td>
</tr>
<tr>
<td><strong>Products and Services</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EN26</td>
<td>Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.</td>
<td>●</td>
</tr>
<tr>
<td>EN27</td>
<td>Percentage of products sold and their packaging materials that are reclaimed by category.</td>
<td>●</td>
</tr>
<tr>
<td>Profile Disclosure</td>
<td>Description</td>
<td>Reported</td>
</tr>
<tr>
<td>--------------------</td>
<td>-------------</td>
<td>----------</td>
</tr>
<tr>
<td><strong>Compliance</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EN28</td>
<td>Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.</td>
<td>●</td>
</tr>
<tr>
<td><strong>Transport</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EN29</td>
<td>Significant environmental impacts of transporting products and other goods and materials used for the organization’s operations, and transporting members of the workforce.</td>
<td>●</td>
</tr>
<tr>
<td><strong>Overall</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EN30</td>
<td>Total environmental protection expenditures and investments by type.</td>
<td>●</td>
</tr>
<tr>
<td><strong>Labor Practices and Decent Work</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Employment</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>LA1</td>
<td>Total workforce by employment type, employment contract, and region.</td>
<td>●</td>
</tr>
<tr>
<td>LA2</td>
<td>Total number and rate of employee turnover by age group, gender, and region.</td>
<td>○</td>
</tr>
<tr>
<td>LA3</td>
<td>Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.</td>
<td>●</td>
</tr>
<tr>
<td><strong>Labor / Management Relations</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>LA4</td>
<td>Percentage of employees covered by collective bargaining agreements.</td>
<td>●</td>
</tr>
<tr>
<td>LA5</td>
<td>Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.</td>
<td>●</td>
</tr>
<tr>
<td>Profile Disclosure</td>
<td>Description</td>
<td>Reported</td>
</tr>
<tr>
<td>--------------------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>----------</td>
</tr>
<tr>
<td>Occupational Health and Safety</td>
<td>Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.</td>
<td>☐</td>
</tr>
<tr>
<td>LA6</td>
<td>Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.</td>
<td>☑</td>
</tr>
<tr>
<td>LA7</td>
<td>Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.</td>
<td>☐</td>
</tr>
<tr>
<td>LA8</td>
<td>Health and safety topics covered in formal agreements with trade unions.</td>
<td>☐</td>
</tr>
<tr>
<td>LA9</td>
<td>Average hours of training per year per employee by employee category.</td>
<td>☑</td>
</tr>
<tr>
<td>LA10</td>
<td>Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.</td>
<td>☑</td>
</tr>
<tr>
<td>LA11</td>
<td>Percentage of employees receiving regular performance and career development reviews.</td>
<td>☑</td>
</tr>
<tr>
<td>LA12</td>
<td>Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.</td>
<td>☑</td>
</tr>
<tr>
<td>Profile Disclosure</td>
<td>Description</td>
<td>Reported</td>
</tr>
<tr>
<td>--------------------</td>
<td>-----------------------------------------------------------------------------</td>
<td>----------</td>
</tr>
<tr>
<td>LA14</td>
<td>Ratio of basic salary of men to women by employee category.</td>
<td>●</td>
</tr>
</tbody>
</table>

### Human Rights

#### Investment and Procurement Practices

<table>
<thead>
<tr>
<th>HR1</th>
<th>Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.</th>
<th>●</th>
<th>Not available. Our primary investment means is through defined-contribution retirement planning i.e., 401(k).</th>
</tr>
</thead>
<tbody>
<tr>
<td>HR2</td>
<td>Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.</td>
<td>●</td>
<td>Not available.</td>
</tr>
<tr>
<td>HR3</td>
<td>Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.</td>
<td>●</td>
<td>Not available.</td>
</tr>
</tbody>
</table>

#### Non-Discrimination

| HR4                | Total number of incidents of discrimination and actions taken.                                                                  | ●        | No incidents reported.                                                                                               |

#### Freedom of Association and Collective Bargaining

| HR5                | Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights. | ●        |                                                                                                                   |

#### Child Labor

| HR6                | Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor. | ●        |                                                                                                                   |
### Forced and Compulsory Labor

<table>
<thead>
<tr>
<th>Profile Disclosure</th>
<th>Description</th>
<th>Reported</th>
<th>Cross-Reference / Direct Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>HR7</td>
<td>Operations identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of forced or compulsory labor.</td>
<td>✓</td>
<td>We comply with all applicable labor laws.</td>
</tr>
</tbody>
</table>

### Security Practices

<table>
<thead>
<tr>
<th>Profile Disclosure</th>
<th>Description</th>
<th>Reported</th>
<th>Cross-Reference / Direct Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>HR8</td>
<td>Percentage of security personnel trained in the organization’s policies or procedures concerning aspects of human rights that are relevant to operations.</td>
<td>✕</td>
<td>Not applicable.</td>
</tr>
</tbody>
</table>

### Indigenous Rights

<table>
<thead>
<tr>
<th>Profile Disclosure</th>
<th>Description</th>
<th>Reported</th>
<th>Cross-Reference / Direct Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>HR9</td>
<td>Total number of incidents of violations involving rights of indigenous people and actions taken.</td>
<td>✓</td>
<td>No incidents reported or pending.</td>
</tr>
<tr>
<td>HR10</td>
<td>Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments.</td>
<td>✕</td>
<td>We comply with all applicable labor laws.</td>
</tr>
<tr>
<td>HR11</td>
<td>Number of grievances related to human rights filed, addressed and resolved through formal grievance mechanisms.</td>
<td>✕</td>
<td>No incidents reported or pending.</td>
</tr>
</tbody>
</table>

### Society

#### Community

<table>
<thead>
<tr>
<th>Profile Disclosure</th>
<th>Description</th>
<th>Reported</th>
<th>Cross-Reference / Direct Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>SO1</td>
<td>Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.</td>
<td>✓</td>
<td>Making Sense of Sustainability…for Our Communities</td>
</tr>
<tr>
<td>SO9</td>
<td>Operations with significant potential or actual negative impacts on local communities.</td>
<td>✕</td>
<td>BrownFlynn considers its impact on local communities, mainly through sourcing of suppliers, and determined that there could be a negative impact to our local design studio.</td>
</tr>
<tr>
<td>SO10</td>
<td>Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.</td>
<td>✕</td>
<td>Not material.</td>
</tr>
<tr>
<td>Profile Disclosure</td>
<td>Description</td>
<td>Reported</td>
<td>Cross-Reference / Direct Answer</td>
</tr>
<tr>
<td>--------------------</td>
<td>-------------</td>
<td>----------</td>
<td>---------------------------------</td>
</tr>
<tr>
<td><strong>Corruption</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SO2</td>
<td>Percentage and total number of business units analyzed for risks related to corruption.</td>
<td>●</td>
<td>BrownFlynn operates according to high ethical standard practices and establishes processes and firewalls where there may be conflicts of interest, or risk of corruption.</td>
</tr>
<tr>
<td>SO3</td>
<td>Percentage of employees trained in organization’s anti-corruption policies and procedures.</td>
<td>●</td>
<td>Every employee of BrownFlynn receives a copy of the Employee Handbook which outlines expectations and codes of conduct with regards to ethical behavior.</td>
</tr>
<tr>
<td>SO4</td>
<td>Actions taken in response to incidents of corruption.</td>
<td>●</td>
<td>No incidents or actions taken.</td>
</tr>
<tr>
<td><strong>Public Policy</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SO5</td>
<td>Public policy positions and participation in public policy development and lobbying.</td>
<td>●</td>
<td>Not applicable.</td>
</tr>
<tr>
<td>SO6</td>
<td>Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.</td>
<td>●</td>
<td>Not applicable.</td>
</tr>
<tr>
<td><strong>Anti-Competitive Behavior</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SO7</td>
<td>Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.</td>
<td>●</td>
<td>No incidents or actions pending.</td>
</tr>
<tr>
<td><strong>Compliance</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SO8</td>
<td>Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.</td>
<td>●</td>
<td>No fines incurred or sanctions pending.</td>
</tr>
<tr>
<td><strong>Product Responsibility</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Customer Health and Safety</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PR1</td>
<td>Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.</td>
<td>●</td>
<td>Not applicable.</td>
</tr>
<tr>
<td>Profile Disclosure</td>
<td>Description</td>
<td>Reported</td>
<td>Cross-Reference / Direct Answer</td>
</tr>
<tr>
<td>--------------------</td>
<td>-------------</td>
<td>----------</td>
<td>---------------------------------</td>
</tr>
<tr>
<td>PR2</td>
<td>Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.</td>
<td>Not applicable.</td>
<td></td>
</tr>
</tbody>
</table>

**Product and Service Labeling**

<table>
<thead>
<tr>
<th>Profile Disclosure</th>
<th>Description</th>
<th>Reported</th>
<th>Cross-Reference / Direct Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>PR3</td>
<td>Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.</td>
<td>Not applicable.</td>
<td></td>
</tr>
<tr>
<td>PR4</td>
<td>Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.</td>
<td>We follow all applicable laws and standards relative to marketing, labeling and communications.</td>
<td></td>
</tr>
<tr>
<td>PR5</td>
<td>Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.</td>
<td>Materiality, Enabling Our Clients</td>
<td></td>
</tr>
</tbody>
</table>

**Marketing Communications**

<table>
<thead>
<tr>
<th>Profile Disclosure</th>
<th>Description</th>
<th>Reported</th>
<th>Cross-Reference / Direct Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>PR6</td>
<td>Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.</td>
<td>We follow all applicable laws and standards relative to marketing, labeling and communications.</td>
<td></td>
</tr>
<tr>
<td>PR7</td>
<td>Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.</td>
<td>No incidents reported or pending.</td>
<td></td>
</tr>
<tr>
<td>Profile Disclosure</td>
<td>Description</td>
<td>Reported</td>
<td>Cross-Reference / Direct Answer</td>
</tr>
<tr>
<td>--------------------</td>
<td>------------------------------------------------------------------------------</td>
<td>----------</td>
<td>--------------------------------------------------</td>
</tr>
<tr>
<td>Customer Privacy</td>
<td>Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.</td>
<td>●</td>
<td>No complaints or legal actions filed or pending.</td>
</tr>
<tr>
<td>Compliance</td>
<td>Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.</td>
<td>●</td>
<td>No fines incurred or pending.</td>
</tr>
</tbody>
</table>
GRI hereby states that BrownFlynn has presented its report “Making Sense of Sustainability” (2013) to GRI’s Report Services which have concluded that the report fulfills the requirement of Application Level B.

GRI Application Levels communicate the extent to which the content of the G3.1 Guidelines has been used in the submitted sustainability reporting. The Check confirms that the required set and number of disclosures for that Application Level have been addressed in the reporting and that the GRI Content Index demonstrates a valid representation of the required disclosures, as described in the GRI G3.1 Guidelines. For methodology, see www.globalreporting.org/SiteCollectionDocuments/ALC-Methodology.pdf

Application Levels do not provide an opinion on the sustainability performance of the reporter nor the quality of the information in the report.

Amsterdam, 8 May 2013

Nelmara Arbex
Deputy Chief Executive
Global Reporting Initiative

Disclaimer: Where the relevant sustainability reporting includes external links, including to audio visual material, this statement only concerns material submitted to GRI at the time of the Check on 26 April 2013. GRI explicitly excludes the statement being applied to any later changes to such material.