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ANNUAL REPORTING 2026

**IMPACT
REPORT**

START

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BDO LLP Group
5 July 2025 - 3 July 2026



This document is a supplement to the 2026 Impact Report;
one of a suite of reports covering the Financial Year 2026
all of which can be accessed on our [website](#) in the [Reporting Portal](#) section.



Introduction

About this document

We publish this Data Supplement alongside our 2026 Impact Report to provide stakeholders with a transparent view of sustainability performance, trends and progress against targets over time.

Metrics reported in this Supplement have been selected to reflect the sustainability topics identified through our Double Materiality Assessment and it has been prepared with reference to the Global Reporting Initiative ('GRI') Standards and other relevant sustainability frameworks and commitments.



Scope of reporting

This Supplement includes a broader range of data than is reported in our 2026 Transparency and 2026 Financial Report, such as our full inventory of carbon emissions data.

This Supplement includes BDO LLP Group and its controlled operations, including BDO Wave, our extended delivery team in South Africa. In some instances, people-related metrics do not include BDO Wave employees, because they are either not collected and/or not reported through the same systems and processes. Any exclusions are clearly identified within the relevant disclosures.

Our data covers our dedicated regional hubs across Africa that support our International Institutions and Donor Assurance ('IIDA') work.

These IIDA teams are classified under "UK" for the purposes of this reporting. We also own 20% of BDO Edge, based in India, which has been included under Scope 3 Category 15 'Investments'. This accounts for 20% of BDO Edge's Scope 1 and 2 emissions.

Our Scope 3 GHG emissions and selected social data (indicated with a *) related to our gender target and social mobility programme (as part of our sustainability linked loan) have been independently assured by a third party. A copy of our limited assurance statement can be found at the end of this Supplement and on our website.

Highlights from FY26



Principles

- ▶ **99.9%** of employees completed their mandatory training¹, covering topics such as anti-money laundering, data protection, modern slavery and ethics
- ▶ **86%** of our Consulting, Risk & Outsourcing (CR&O), Deals and Tax clients surveyed say our service quality is consistent 'most' or 'all of the time', **up 6% since FY25**.²



People

- ▶ **7,658** people working for BDO LLP Group³
- ▶ **1,277** new hires, **50%** of these are Early in Career hires
- ▶ **2,690** partner and employee promotions⁴
- ▶ **26.3%** of our partners are women*
- ▶ **48.2%** of our total workforce are women



Prosperity

- ▶ **13,453** hours spent on volunteering activities, **up 12% on prior year**
- ▶ **13%** of volunteering hours spent on education and skills development of young people
- ▶ **137** individuals from under-represented socio-economic groups took part in our placement programmes*
- ▶ **£890,000+** spent on social enterprises, **up 4% from last year**
- ▶ Contributed **£405m** in taxes to the UK Exchequer⁵



Planet

- ▶ **89%** reduction in Scope 1 and 2 emissions (market-based) since our baseline
- ▶ **6%** reduction in Scope 3 intensity emissions compared to our baseline
- ▶ **60%** supplier emissions covered by Science Based Targets
- ▶ **44%** non-BDO member firm supplier emissions covered by Science Based Targets*
- ▶ 0.73 tCO₂e/FTE business travel emissions intensity *, a **46%** reduction compared to our baseline

*Sustainability linked loan ('SLL') targets

1. BDO's Firmwide Mandatory Training FY26 included the Quality & Risk Management (QRM) modules on Introduction to the Mandatory Learning, Data Protection and Cyber Security, Modern Slavery, Anti-Money Laundering and Terrorist Financing, Economic Crime and the Failure to Prevent Fraud, and Ethics, and Welcome to BDO – Helping You Succeed.
2. Internal BDO UK Client Insight FY26
3. Employee headcount for reporting year for BDO LLP Group and its controlled operations, including BDO Wave, our extended delivery team in South Africa. Includes Partners (members) and excluding Non-Executive Directors (NEDs), Pensioners, Work Experience, Casuals, Contingent Workers, and Term-time only.
4. Includes 2,670 employees and 20 individuals admitted to the partnership.
5. Includes VAT, PAYE, National Insurance and Partnership Tax.

Prosperity

Performance metrics

Data in this section supports the Prosperity section of the 2026 Impact Report



Community investment

GRI 201-1, B4SI

Metric	FY26	FY25	FY24
Cash donations (including Matched Funding) ⁶	£117,197	£262,123	£291,944
Matched Funding donations ⁷	£54,004 ⁸	£63,923	£55,233
Give as You Earn (GAYE) employee donations	£280,272	£271,876	£158,566 ⁹
Employee hours spent volunteering ¹⁰	13,453	12,025 ¹¹	14,018 ¹²
Skills-based volunteering hours ¹³	3,053	2,545	2,583
Action-based volunteering hours	9,596	9,480	11,435
% employee hours dedicated to education and development of skills of young people ¹⁴	12.9%	/	/
% of employees participating in volunteering activity	16.3%	14.3%	15.3%

6. Donation figures for FY25 have been finalised following final approved financial statements for BDO Charitable Trust. The FY26 figure is based on draft financial statements and is subject to change.
7. Our Matched Funding is reported annually from 1 April to 31 March.
8. Due to the Trustees meeting in March being postponed, the donations for the quarter to 31 March 2026 were not approved until early April and will therefore be included in the 2026/27 financial statements which is why the figures for FY26 are lower. The quarter donations for this period were £14,809.
9. Restated as manual correction of payroll data was not included in FY24.
10. Total employee volunteering hours include all hours recorded during the reporting period, including those contributed by employees who have since left the organisation. BDO Wave is excluded from this total, as no volunteering hours have been recorded in the system.
11. FY25 volunteering hours have been restated to include contributions from terminated employees who completed volunteering activities. Previously, only active employees were included in these figures.
12. FY24 volunteering hours have been restated to include contributions from terminated employees who completed volunteering activities. Previously, only active employees were included in these figures.
13. 805 volunteering hours could not be classified as skills-based or action-based, as these were recorded under an 'Other' category code.
14. Social mobility programmes are identified by the category entered when an employee is booking their volunteering time off in our HR system. These categories were not available for FY24 and FY25.

Prosperity

Performance metrics

Data in this section supports the Prosperity section of the FY26 Impact Report

Supplier due diligence and engagement¹⁵

GRI 414-1, GRI 308-1

Metric	FY26	FY25	FY24
% of new suppliers that have accepted BDO's Supplier Code of Conduct ¹⁶	92%	79%	/
% of new suppliers screened on environmental criteria ¹⁷	100%	/	/
% of suppliers by emissions who have set science-based net-zero targets	60%	31% ¹⁸	/
% of suppliers by emissions who have committed to setting science-based targets ¹⁹	2%	25% ¹⁸	/

Responsible procurement²⁰

B4SI

Metric	FY26	FY25	FY24
Total spend with social enterprises and non-for-profit organisations	£890,392	£858,146	/
Total spend with social enterprises	£359,647	£346,333	/
Number of targeted suppliers who have received training on environmental issues ²¹	63	/	/
Number of internal buyers who received training on responsible procurement practices ²²	18	/	/
% of internal buyers who received training on responsible procurement practices ²³	100%	/	/
Number of targeted key buyers who have received training on Modern Slavery within the supply chain ²⁴	150	/	/



15. No data available for FY24 because supplier due diligence tracking for these metrics had not been set up.
16. Includes all new FY26 suppliers managed by the Procurement team that were formally onboarded to BDO's procurement management system and confirmed acceptance of the Supplier Code of Conduct.
17. Includes all new FY26 suppliers managed by the Procurement team that were formally onboarded to BDO's procurement management system and screened against BDO's SBTi environmental criteria. Suppliers that do not meet the criteria are escalated for further review and follow-up. Because this is a new process, data is only available from FY26.
18. Restated due to new emissions calculation methodology for spend-based data with suppliers.
19. Based on suppliers that have publicly disclosed commitment to the Science Based Targets initiative (SBTi), as recorded on the SBTi target dashboard.
20. No data available for FY24 because tracking for these metrics had not been set up.
21. Number of unique suppliers that completed at least one UN Global Compact training module or attended at least one bespoke live BDO-led UN Global Compact session during FY26. Prior data cannot be broken down by date, so we cannot report against the financial year dates.
22. For the purposes of this metric, "internal buyers" are defined as members of the Procurement team and Shared Service Centre teams who support Procurement. Includes individuals who attended at least one bespoke Responsible Procurement training session.
23. Previously reported FY25 training statistics have been removed as updates to our responsible procurement training programme mean the data is no longer comparable with previous years.
24. The target population comprises key buyers and Events Champions operating in event categories, identified through the Company's risk assessment as having elevated modern slavery risk.

People

Performance metrics

Data in this section supports the People section of the 2026 Impact Report



Our people²⁵ GRI 414-1, GRI 308-1

Metric	FY26	FY25	FY24
Total number of employees ²⁶	7,658	7,887	7,731
% of women in organisation	48.2%	47.7%	47.7%
% of women in senior management positions ²⁷	31.8%	31.4%	30.3%
Total number of new hires	1,277	1,562	1,825 ²⁸
Voluntary employee turnover rate ²⁹	15.3%	15.4%	16.4% ³⁰

Employees by employment type, by legal gender (FY26) GRI 2-7

Region	Legal gender	Full-time	Part-time	Total
UK	Female	45.1%	86.6%	7,417
	Male	54.6%	13.4%	
	Prefer not to say	0.3%	0.0%	
South Africa ('BDO Wave')	Female	58.1%	0.0%	241
	Male	36.1%	0.0%	
	Undisclosed	5.8%	0.0%	

25. FY25 metrics have been restated to include BDO Wave, as the data was not available in our last reporting period.
26. Employee headcount at the end of each reporting year, including Partners (members) and excluding Non-Executive Directors (NEDs), pensioners, work experience, casual workers, contingent workers, and term-time-only employees. FY24 headcount doesn't include BDO Wave, as there were no employees within this Category until FY25.
27. This was disclosed as 'women in leadership positions' last year. Includes Partner, Director and Principal management levels.
28. FY24 new hires have been recalculated using the same methodology as FY25 and FY26.
29. All figures except from turnover rate have been calculated as at the last day of the financial year (3 July 2026).
30. FY24 voluntary employee turnover rate has been restated.

People

Performance metrics

Data in this section supports the People section of the FY26 Impact Report

BDO UK employees by diversity profile (FY26)

GRI 405-1b

Employee % split by role, legal gender, age and ethnicity

	Legal Gender			Age			UK Ethnicity Categories						
Role	Women	Men	Prefer not to say/other	Under 30	30-50	Over 50	White	Black	Asian	Other	Mixed	Prefer not to say	Undisclosed
Partner	26.3%*	73.7%	0.0%	0.0%	62.1%	37.9%	81.7%	0.9%	8.4%	0.4%	1.1%	1.5%	6.0%
Director/ Principal	36.5%	63.5%	0.2%	0.2%	74.6%	25.2%	68.6%	1.7%	9.8%	0.7%	2.4%	3.9%	12.8%
Senior Manager	47.5%	52.4%	0.1%	4.0%	82.1%	13.9%	58.7%	4.8%	19.7%	1.1%	2.4%	1.2%	12.0%
Manager	49.2%	50.7%	0.1%	18.7%	73.0%	8.2%	53.1%	6.8%	25.0%	0.8%	2.4%	1.6%	10.1%
Executive/ Assistant	95.2%	4.4%	0.4%	22.6%	42.6%	34.8%	80.0%	4.4%	4.8%	0.4%	3.3%	1.5%	5.6%
Trainees	46.5%	52.8%	0.7%	81.5%	15.3%	3.2%	54.0%	4.9%	26.1%	1.8%	3.7%	1.7%	7.9%
Qualified	50.4%	49.4%	0.2%	53.3%	42.5%	4.2%	45.4%	12.5%	21.3%	1.5%	3.1%	1.7%	14.5%
Total split	47.8%	51.9%	0.3%	40.8%	48.6%	10.6%	56.1%	6.6%	20.8%	1.2%	2.9%	1.8%	10.6%

*SLL target

BDO Wave employees by diversity profile (FY26)

GRI 405-1b

Employee % split by role, legal gender, age and ethnicity

	Legal Gender			Age				South African Ethnicity Categories ³¹					
Role	Women	Men	Undisclosed	Under 30	30-50	Over 50	Undisclosed	White	African	Coloured	Indian	Non-South African	Undisclosed
Partner	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Director/ Principal	50.0%	50.0%	0.0%	0.0%	50.0%	50.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Senior Manager	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Manager	55.6%	33.3%	11.1%	5.6%	77.8%	5.6%	11.1%	22.2%	5.6%	0.0%	0.0%	0.0%	72.2%
Executive/Assistant	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	28.6%	57.1%	0.0%	0.0%	14.3%
Trainees	61.0%	37.0%	2.0%	73.0%	25.0%	0.0%	2.0%	9.0%	26.0%	13.0%	8.0%	1.0%	43.0%
Qualified	53.5%	37.7%	8.8%	43.0%	48.2%	0.0%	8.8%	10.5%	22.8%	4.4%	17.5%	0.9%	43.9%
Total split	58.1%	36.1%	5.8%	51.0%	42.3%	0.8%	5.8%	10.4%	22.8%	9.1%	11.6%	0.8%	45.2%

31. The ethnicity categories here are specifically for reporting under South African requirements and differ to those used for UK reporting.

People

Performance metrics

Data in this section supports the People section of the FY26 Impact Report

New hires by gender and age

GRI 401-1a

Metric		FY26	FY25	FY24
Total new hires		1,277	1,562 ³²	1,825 ³³
Legal gender	Female	43.4%	45.2%	48.2%
	Male	55.2%	53.4%	51.3%
	Prefer not to say	1.3%	0.3%	0.4%
	Undisclosed	0.1%	1.2%	N/A
Age	Under 30	74.7%	60.2%	N/A
	30-50	22.7%	27.2%	N/A
	Over 50	2.5%	2.9%	N/A
	Undisclosed	0.1%	9.7%	N/A
Early in Career hires ³⁴		642	695	790

New hires by region

GRI 401-1a

Metric	FY26	FY25	FY24
Total new hires	1,277	1,562	1,825
UK	1,162	1,402	1,825
South Africa ('BDO Wave')	115	160	N/A

Voluntary turnover rate by gender and age

GRI 401-1b

Metric		FY26	FY25	FY24
Voluntary turnover rate (%)		15.3%	15.4%	16.4%
Legal gender	Female	13.6%	14.3%	15.4%
	Male	16.8%	16.2%	17.2%
	Prefer not to say	54.1%	32.3%	28.6%
	Undisclosed	20.0%	0.0%	N/A
Age ³⁵	Under 30	19.2%	N/A	N/A
	30-50	13.4%	N/A	N/A
	Over 50	8.9%	N/A	N/A
	Undisclosed	20.0%	N/A	N/A

Voluntary turnover rate by region

GRI 401-1b

Metric	FY26	FY25	FY24
Voluntary turnover rate (%)	15.3%	15.4%	16.4%
UK	15.4%	15.6%	16.4%
South Africa ('BDO Wave') ³⁶	13.2%	3.9%	N/A



32. FY25 metrics have been restated to include BDO Wave, as the data was not available in our last reporting period.
33. FY24 new hires have been recalculated using the same methodology as FY25 and FY26.
34. Includes all Early in Career hires who were hired throughout each reporting year. Early in Career hires figure for FY26 does not include BDO Wave trainees.
35. Employee age is derived from Date of Birth (DOB). As DOB data is purged from the system 15 months after an employee's termination date, age information is not available for employees terminated beyond this period.
36. FY25 terminations for BDO Wave cover only a three-month reporting period from 1 April 2025 and therefore do not represent a full reporting year.

People

Performance metrics

Data in this section supports the People section of the FY26 Impact Report

Parental leave³⁷ by legal gender (FY26)

GRI 401-3

Metric	FY26	FY25	FY24
Total entitled to parental leave ³⁸	7,314	7,514 ³⁹	7,517
Women	3,608	3,679	3,657
Men	3,670	3,804	3,844
Prefer not to say	22	15	16
Undisclosed	14	16	N/A
Total who took parental leave	365	312	299
Women	200	169	165
Men	165	143	134
Total who returned to work in the reporting period after parental leave ended	337	323	260
Women	180	166	123
Men	157	157	137
Total who were still employed 12 months after their return to work	272	212	174
Women	141	101	94
Men	131	111	80
Return to work rate of employees that took parental leave	99.7%	100.0%	99.6%
Women	99.5%	100.0%	99.2%
Men	100.0%	100.0%	100.0%
Retention rate of employees that took parental leave	84.7%	81.5%	81.7%
Women	84.9%	82.1%	80.3%
Men	84.5%	81.0%	83.3%



37. Leave aligned to the birth of a child, offered by BDO as part of Parental or Adoption Leave policies.

38. Total entitlement includes Maternity, Paternity, Adoption, Parental and Shared Parental Leave for UK employees, and includes Maternity, Paternity, Adoption and Parental for BDO Wave employees. UK eligibility is limited to UK employees and excludes Equity Partners, whereas BDO Wave eligibility is limited to all employees based in South Africa. UK Parental Leave entitlement applies to the same employee population, with the additional requirement of at least 12 months' continuous service. Based on these criteria, 6,071 employees were entitled to Parental Leave in FY26.

39. FY25 metrics have been restated to include BDO Wave, as the data was not available in our last reporting period.

People

Performance metrics

Data in this section supports the People section of the FY26 Impact Report

Professional development

GRI 404

Metric	FY26	FY25	FY24
Mandatory training completion rate ^{40, 41}	99.9%	99.9%	99.8%

Metric	FY26	FY25	FY24
Average annual performance review completion rate (all employees) ^{42, 43}	96.6%	98.6%	98.5%
Legal gender			
Female	96.5%	98.4%	98.4%
Male	96.7%	98.9%	98.4%
Management level			
Partner/Salaried Partner	98.7%	99.6%	/ ⁴⁴
Director	93.6%	96.9%	95.6%
Principal	100.0%	91.2%	97.5%
Senior Manager	96.6%	97.7%	99.0%
Manager	95.7%	98.4%	98.7%
Business Support	98.9%	98.5%	99.2%
Trainee, Equivalent	98.0%	99.6%	99.1%
Qualified, Assistant Manager, Supervisor or equivalent ⁴⁵	95.5%	98.5%	97.8%



40. Recalculated FY25 and FY24 metrics to include terminated employees who completed their performance reviews. Previous calculations included only employees who were active at the time the report was run. An exception applies to employees terminated in July of each reporting period.
41. BDO’s Firmwide Mandatory Training FY26 included the Quality & Risk Management (QRM) modules on Introduction to the Mandatory Learning, Data Protection and Cyber Security, Modern Slavery, Anti-Money Laundering and Terrorist Financing, Economic Crime and the Failure to Prevent Fraud, and Ethics, and Welcome to BDO – Helping You Succeed.
42. Excluding Contingent Workers and Casual employees who received a review form for completion. Excluding employees on leave and/or terminated during performance review period.
43. Performance reviews take place in each year in July and are closed off a few months after the end of the financial year. Therefore, we report on performance reviews one year out to ensure comparable data.
44. Data is unavailable for partner performance reviews in FY24.
45. Management Level Qualified, Assistant Manager, Supervisor or equivalent refers to employees classified as Qualified, Assistant Manager, Supervisor or equivalent grades.

People

Performance metrics

Data in this section supports the People section of the FY26 Impact Report

Occupational health and safety (OHS)^{46, 47, 48}

GRI 403-9

Metric	FY26	FY25	FY24
% of employees and workers covered by externally audited OHS system	97% ⁴⁹	98% ⁵⁰	0%
Number of cases of recordable work-related ill health	0	2	0
Number of fatalities as a result of work-related ill health	0	0	0
Number of recordable work-related injuries	19	26 ⁵¹	9 ⁵²
Main type of work-related injury	Medical conditions and minor injuries	Medical conditions and minor injuries ⁵³	Minor injuries and ill-health ⁵⁴
Rate of recordable work-related injuries (employees only) ⁵⁵	0	0	0
Number of fatalities as a result of work-related injury (employees only)	0	0	0
Number of days lost due to work-related injuries, fatalities or ill health	0	0	0
Absence through sickness (average days per employee) ⁵⁶	5.5	5.8	5.5



46. We are fortunate, as a professional services business, that the majority of our work is office-based, and risk of accidents is low. However, we know they can happen, and so we have in place a comprehensive integrated management system which helps us manage health and safety aspects and impacts and to realise any opportunities for improvements. In 2024, we achieved our ISO45001 accreditation for occupational health and safety.
47. Our Health and Safety report is prepared according to the calendar year, unless otherwise stated. In FY26 we report on 2025 calendar year data as 2026 data is not available until December.
48. This table only includes data for UK employees, unless otherwise stated.
49. This covers UK and BDO Wave employees and is reported according to our financial year.
50. Restated since FY25 due to miscalculation
51. This has been restated as non-injuries were being included in previous year's figures, such as near misses.
52. This has been restated as non-injuries were being included in previous year's figures, such as near misses.
53. This has been restated as non-injuries were being included in previous year's figures, such as near misses.
54. This has been restated as non-injuries were being included in previous year's figures, such as near misses.
55. Rate of recordable work-related injuries is calculated as follows: Number of recordable work-related injuries/ Number of hours worked) x1,000,000.
56. BDO Wave are included for FY25 and FY26 and this is reported according to our financial year.

Principles

Performance metrics

Data in this section supports the Principles of Good Governance section of the 2026 Impact Report

Diversity of governance bodies⁵⁷

GRI 405-1

Percentage (%) split of individuals by legal gender, age and ethnicity

Metric		FY26	FY25
Legal Gender	Men	66.7%	63.3%
	Women	33.3%	36.7%
Age	Under 30	0.0%	0.0%
	30-50	50.0%	37.7%
	Over 50	50.0%	63.3%
Ethnicity ⁵⁸	White	86.7%	76.7%
	Black	0.0%	0.0%
	Asian	6.7%	13.3%
	Other	0.0%	0.0%
	Mixed	0.0%	0.0%
	Prefer not to say	0.0%	0.0%
	Undisclosed	6.7%	10.0%

Composition of highest governance body

GRI 2-9(c)

Percentage (%) split of individuals on BDO's Oversight Board

Metric		FY26	FY25
Legal Gender	Men	85.7%	75.0%
	Women	14.3%	25.0%
Age	Under 30	0.0%	0.0%
	30-50	57.1%	42.0%
	Over 50	42.9%	58.0%
Ethnicity	White	85.7%	75.0%
	Black	0.0%	0.0%
	Asian	14.3%	25.0%
	Other	0.0%	0.0%
	Mixed	0.0%	0.0%
	Prefer not to say	0.0%	0.0%
	Undisclosed	0.0%	0.0%

Corporate culture and business ethics

GRI 205-2e

Metric	FY26	FY25 ⁵⁹	FY24 ⁶⁰
% employees that have completed training on anti-corruption ⁶¹	99.9%	99.9%	99.8%
Confirmed incidents of corruption	0	0	0



57. BDO UK's governance bodies include the Oversight Board, Public Interest Committee, Audit Board, Audit Committee, Nomination Committee, Risk Oversight Committee, as well as our Executive Board who are held to account by the Oversight Board.
58. Rounded figures may cause totals to not always total 100%.
59. Recalculated FY25 and FY24 metrics to include terminated employees. Previous calculations were based only on employees who were active at the time the report was run.
60. Recalculated FY25 and FY24 metrics to include terminated employees. Previous calculations were based only on employees who were active at the time the report was run.
61. Anti-corruption training is included as part of our Firmwide Mandatory QRM Training course.

Planet

Performance metrics

Data in this section supports the Planet section of the 2026 Impact Report

Progress towards targets

GRI 102-1, 102-2, 102-4, 102-7, 102-8

Target	Target year	Target	FY26	FY25 (restated)	FY24 (restated)	FY20 (baseline, restated)	% change to base year		% change to prior year		Progress
Scope 1 and 2 (market-based) emissions reduction (tCO ₂ e) **	2030	50%	250	195	184	2,337	-89%	▼	28%	▲	Ahead of target
Scope 1 and 2 (market-based) emissions reduction (tCO ₂ e) **	2050	90%	250	195	184	2,337	-89%	▼	28%	▲	Working towards target
Scope 3 intensity reduction (tCO ₂ e/FTE) **	2050	97%	5.93	5.75	6.52	6.33	-6%	▼	3%	▲	Working towards target
Supplier emissions covered by SBTs (%) **	2027	80%	60%	31%	/	/	N/A	N/A	29% points	▲	Working towards target
Non-BDO member firm emissions covered by SBTs (%) *	FY27 ⁶²	53%	44% †	40%	/	/	N/A	N/A	4% points	▲	Working towards target
Scope 3 business travel intensity reduction (tCO ₂ e/FTE) *	2030	40%	0.73 †	0.86	0.97	1.36	-46%	▼	-15%	▼	Ahead of target
Renewable electricity	2030	100%	93%	95%	94%	0%	93% points	▲	-2% points	▼	Working towards target
Zero waste to landfill	2030	100%	95%	92%	74%	40%	55% points	▲	3% points	▲	Working towards target

62. We have interim targets each year to achieve for our SLL KPIs, but we have chosen to share our long-term SLL KPI targets here.

*SLL target
** SBTi validated targets

† Data subject to external limited assurance by Forvis Mazars. [Results found here.](#)

Planet

Performance metrics

Data in this section supports the Planet section of the FY26 Impact Report

GHG emissions by scope

GRI 305

Metric ^{63, 64, 65}	FY26	FY25 (restated)	FY24 (restated)	FY20 (baseline, restated) ⁶⁶	Comparison to FY20 (baseline) % change		Comparison to FY25 (prior year) % change	
Employee FTE	8,764	8,925	8,968	6,350	38%		-2%	
Scope 1	51	95	93	167	-69%	▼	-46%	▼
Natural gas	50	72	92	167	-70%	▼	-30%	▼
Refrigerants	0	21	1	0	0%	►	-100%	▼
Liquid fuels	1	2	0	0	/	▲	-45%	▼
Scope 2 (location-based)	835	759	862	1,426	-41%	▼	10%	▲
Scope 2 (market-based)	198	100	91	2,170	-91%	▼	98%	▲
Scope 3	51,987 †	51,339	58,473	40,213	29%	▲	1%	▲
Category 1: Purchased goods and services	34,658 †	33,812	40,764	25,518	36%	▲	3%	▲
Category 2: Capital goods	1,090 †	1,187	300	893	22%	▲	-8%	▼
Category 3: Fuel- and energy-related activities	315 †	279	298	357	-12%	▼	13%	▲
Category 5: Waste generated in operations	14 †	19	71	329	-96%	▼	-26%	▼
Category 6: Business travel	6,368 †	7,639	8,659	8,619	-26%	▼	-17%	▼
Category 7: Employee commuting & homeworking	9,502 †	8,376	8,381	4,497	111%	▲	13%	▲
Category 15: Investments	41 †	28	0	0	/	▲	46%	▲
Total location-based emissions	52,874	52,193	59,428	41,807	26%	▲	1%	▲
Total market-based emissions	52,237	51,535	58,657	42,550	23%	▲	1%	▲
Total market-based emissions/FTE	5.96	5.77	6.54	6.70	-11%	▼	3%	▲



63. This table contains rounded figures, so scope totals may differ slightly to the total of the rounded figures. The percentage differences are based on the unrounded figures.
64. During restatement calculations, Scope 3 Category 4 was moved to Scope 3 Category 1 as the source data could not identify upstream transportation and distribution. Scope 3 Category 8 was moved to Scope 2 as these emissions were for electricity for a leased office within our operational control and the emissions from electricity for all our leased offices are in our Scope 2.
65. All units are tCO₂e, apart from FTE and revenue.
66. Reason for restatement referenced in FY26 Carbon Footprint Methodology

† Data subject to external limited assurance by Forvis Mazars. [Results found here.](#)

Planet

Performance metrics

Data in this section supports the Planet section of the FY26 Impact Report

Energy use GRI 103

Metric	FY26	FY25	FY24	FY20 (baseline)	Comparison to FY20 (baseline) % change		Comparison to FY25 (prior year) % change		Units
Total fuel consumption	279.5	402.5	501.8	908.9	-69%	▼	-31%	▼	mWh
Total fuel from non-renewable sources	279.5	402.5	501.8	908.9	-69%	▼	-31%	▼	mWh
Total fuel from renewable sources	0.0	0.0	0.0	0.0	0%	►	0%	►	mWh
Electricity consumption	3,969.8	3,748.3	4,145.5	5,862.3	-32%	▼	6%	▲	mWh
Non-renewable electricity consumption	261.2	180.2	246.2	5,862.3	-96%	▼	45%	▲	mWh
Renewable electricity consumption	3,708.6	3,568.1	3,899.3	0	/	▲	4%	▲	mWh
Energy intensity ⁶⁷	0.48	0.47	0.52	1.07	-55%	▼	4%	▲	mWh/FTE

67. Energy includes energy consumed within the organisation and includes fuels (natural gas and liquid fuels) and electricity.
68. Arrows not allocated to metrics related to recycling, since we both want to reduce the weight of our waste and increase the proportion diverted from disposal.
69. All waste diverted from disposal is recycled.

Water, waste and paper GRI 301, 303, 306

Metric ⁶⁸	FY26	FY25	FY24	FY20 (baseline)	Comparison to FY20 (baseline) % change		Comparison to FY25 (prior year) % change		Units
Water usage	24,269	22,346	62,450	63,092	-62%	▼	9%	▲	m³
Water intensity	2.77	2.50	6.96	9.94	-72%	▼	11%	▲	m³/FTE
Waste generated	316	305	429	901	-65%	▼	3%	▲	Tonnes
Waste diverted from disposal	237	217	270	348	-32%		9%		Tonnes
Hazardous waste diverted from disposal	0	0	0	0	0%	►	0%	►	Tonnes
Non-hazardous waste diverted from disposal ⁶⁹	237	217	270	348	-32%		9%		Tonnes
Waste directed to disposal	79	88	159	553	-86%	▼	-10%	▼	Tonnes
Hazardous waste directed to disposal	0	0	0	0	0%	►	0%	►	Tonnes
Non-hazardous waste directed to disposal	79	88	159	553	-86%	▼	-10%	▼	Tonnes
Paper consumption	14	14	16	47	-71%	▼	1%	▲	Tonnes
Paper waste (recycled)	199	195	230	348	-43%		2%		Tonnes

Planet

Performance metrics

Data in this section supports the Planet section of the FY26 Impact Report

Planet data methodology

The data in this Planet section aims to provide useful information to our stakeholders. We have extracted data from various sources across our business functions, such as financial, workforce, supply chain and environmental and emissions systems and dashboards.

We follow robust data collection and calculation procedures to ensure the greatest possible transparency and accuracy. We have regular internal audits to assess the strength of our data and processes and will continue to improve the quality and scope of our data for greater alignment to the GRI framework.

There are some differences in the calculation of our employee count in this section to the others. For any FTE numbers used in the Planet section, the FTE figures cover all business areas, including contractors and overseas workers. This is because we have emissions from activities by these employees in our footprint, such as working from home and business travel. This is calculated by taking the average of monthly FTE figures across each financial year, and this calculation method is used for FY23 and onwards.

Figures are reported at the end of the FY26 reporting year (3 July 2026) unless otherwise stated.



GHG emissions data

Our carbon footprint is measured in the standard unit of carbon dioxide equivalent (CO₂e) and has been calculated in line with the GHG Protocol.

We use a range of methodologies to calculate our GHG emissions across different activities and entities. Various levels of data quality are also notable, with a mix of primary, secondary and tertiary data. In the absence of complete data, estimations and extrapolations are used where acceptable.

In FY26, we moved our Scope 3 data to a new carbon accounting platform which included a new methodology for Categories 1 and 2. As part of this transition, data sources needed to be identified and mapped to the format for the new platform.

During this process, any changes to the methodology were noted and can be found in our [full methodology file here](#). We have restated figures for FY20, FY24 and FY25. We have restated our prior period emissions to match the FY26 externally assured figures.



Third-party assurance

We have obtained limited assurance from Forvis Mazars on our Scope 3 GHG emissions and SLL KPIs. [Forvis Mazars's external limited assurance report can be read here](#).

For any questions regarding BDO LLP Group's sustainability reporting, please contact sustainability@bdo.co.uk

Double Materiality Assessment

To understand what matters most to our business, we undertook a full Double Materiality Assessment ('DMA') in FY25.

This exercise allows us to identify the sustainability matters that pose risks or opportunities to our business – whether that's reputational, service delivery or revenue loss – over a short, medium and long timeframe. Secondly, we consider the potential or actual negative or positive impacts our operations and value chain activities pose to others – such as to our people, society, the economy or the natural environment. It has provided a sense check on our strategic direction and informs our future actions and investments in time and resources.

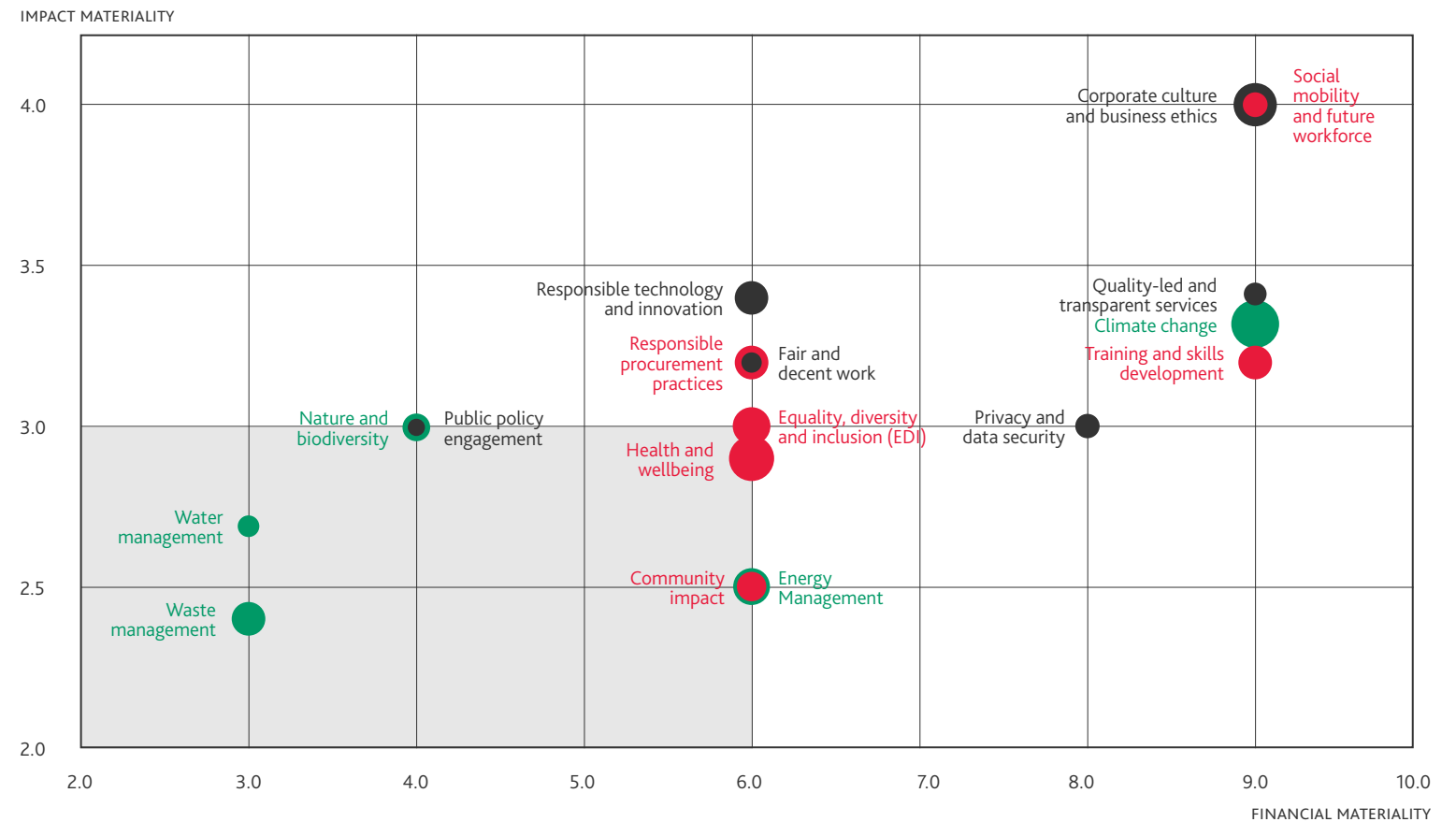
A refresh of our DMA has been done this year, considering both external and internal changes over the past 12 months and how these may have increased or decreased any identified impacts, risks or opportunities

DMA process:

1. Develop a value chain map
2. Identify sustainability topics appropriate to our business model and value chain
3. Engage stakeholders (clients, employees and suppliers) to understand their expectations
4. Develop a long list of impacts, risks and opportunities
5. Consult with subject matter experts to score each impact, risk or opportunity – validating with evidence
6. Produce a matrix (right) to visualize our most material sustainability topics to address

Key

- Materiality threshold
- Environmental
- Social
- Governance



NB. Bubble size = importance to stakeholders

Assurance statement

We have obtained limited assurance from Forvis Mazars on our Scope 3 GHG Emissions, labelled with †, and our Sustainability Linked Loan KPIs, labelled with *. The following Scope 3 categories were assured: Category 1: Purchased Goods & Services, Category 2: Capital Goods, Category 3: Fuel and Energy-Related Activities, Category 5: Waste Generated in Operations, Category 6: Business Travel, Category 7: Employee Commuting, and Category 15: Investments.

Our full GHG inventory is located on [page 14](#) and [Forvis Mazars' external limited assurance report can be read here](#). For any questions regarding BDO LLP's sustainability reporting, please contact sustainability@bdo.co.uk.



Members' Statement on BDO LLP's Scope 1, 2, and 3 greenhouse gas (GHG) emissions within the Data Supplement

As the Members of BDO LLP we confirm that we are solely responsible for the preparation of the Data Supplement including this Members' Statement and for reporting Scope 1, 2, and 3 greenhouse (GHG) emissions in accordance with the methodology and ensuring that the reported information is supported by appropriate books and records. We confirm, to the best of our knowledge and belief, that we have:

- ▶ Designed, implemented and maintained internal controls and processes over information relevant to the measurement, evaluation and preparation of the Scope 1, 2, and 3 GHG emissions that is free from material misstatement, whether due to fraud or error
- ▶ Established an objective methodology that is appropriate for preparing and presenting the Scope 1, 2, and 3 GHG emissions in accordance with the World Resources Institute (WRI)'s reporting standard, the Greenhouse Gas Protocol, including clear definition of the entity's organisational boundaries, and applied them consistently
- ▶ Presented information, including the methodology, in a manner that provides relevant, complete, reliable, unbiased/neutral, comparable and understandable information
- ▶ Reported the Scope 1, 2, and 3 GHG emissions in accordance with the methodology.



Stuart Collins

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For and on behalf of BDO UK LLP

October 2026

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