

## BDO LLP ENVIRONMENTAL & ENERGY POLICY

### Commitment

BDO LLP is committed to working with all those in our business who have an interest in actively decreasing the impact that our operations have on the environment. We have committed to running a Net Zero business by 2050 or sooner.

This policy is designed to be read alongside our environmental reporting.

All of our hubs operate as carbon-neutral environments which is a result of the implementation of effective climate change mitigation measures. We will achieve our commitments through continually improving our performance, preventing pollution and as a minimum complying with all environmental and energy regulations, legislation, and other relevant requirements. In addition, we will make efforts to go beyond compliance, identifying key environmental issues and seeking solutions that enhance our environmental performance further.

### Environmental Impacts

Our most significant environmental impacts are:

Electricity	Lighting, heating, cooling and energy to power office equipment
Gas	Heating and catering
Travel	Air, road, and rail transport used to enable our business activities
Water	Used in our offices for a variety of purposes
Other Resources	Paper and IT equipment
Waste	Including paper, newsprint, plastic, toners and IT equipment waste

### Our Commitments

To address the above areas BDO have adopted the following commitments:

Measurement	Collect and analyse data on the significant environmental impacts outlined above
Management	Maintaining our environmental and energy management systems to the ISO14001:2015 & ISO50001:2018 standards through continual improvement
Targets	Regularly review our commitments to ensure continual improvement against our Net Zero, environmental and energy performance targets and carbon neutrality
Communication	Engage our people to promote good environmental awareness and behaviour. Communicate our Environmental & Energy policy and our wider approach internally and externally via the firm's ESG strategy and environmental champions
Energy use	Record and regularly evaluate current and future energy use to identify potential firm wide reductions
Procurement	Include environmental and energy criteria when choosing services and goods to purchase
Compliance	Comply with all relevant existing environmental and energy legislation, regulations and corporate codes of conduct

### Engaging Employees

To achieve our environmental and energy commitments we need the full support of our people. We commit to promoting an environmentally-aware culture and providing the necessary tools for staff to support us in achieving our goals in the following areas:

Resource use	Reducing the energy and resources used; and recycling what cannot be reused
Travel	Avoiding unnecessary business travel
Improvement	Providing feedback on how we are doing and how we could do better

### Governance

This policy represents our position on environmental responsibility throughout the UK and is endorsed by all our senior management and auditing will be carried out both externally and internally. We will review this policy and our progress against targets on an annual basis to maintain our commitment to environmental responsibility.

A handwritten signature in blue ink that reads 'Paul England'.

Paul England, Managing Partner

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## Vision Statement

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### Beyond Compliance

BDO is a responsibly managed firm that aspires to exceed market expectations across all sustainability issues and go beyond legal compliance to proactively reduce our environmental impacts. Our aim is to reduce our overall carbon footprint by embedding environmental controls and practices into the daily management of the firm and thereby encourage positive behaviour from our people to achieve a greener culture. We have committed to running a Net Zero firm by 2050 or sooner.

### Doing what's right for all

We are continuing with these measures because it is the right thing to do in this time of climate change. We also recognise several business benefits that will ensure the long-term sustainability of our approach. Efficient use of energy and resources can help to reduce costs as well as our environmental footprint. We see increasing levels of concern and sophistication around environmental issues from our clients and proactively embrace this as a key part of our commitment to exceptional client service.

### Our Commitments

Our environmental policy, which can be downloaded below, outlines our key environmental impacts, targets and commitments. It is endorsed at the highest level, signed by our Managing Partner, Paul England and is reviewed annually.