

BDO LLP ENVIRONMENTAL & ENERGY POLICY

Commitment

Our Policy is to reduce the impact of the firm’s operations on the environment through a number of initiatives and programmes. We are committed to tackling any potential or actual negative impacts and seek innovative solutions to enhance our environmental performance. We desire to work with businesses who share our commitment to the environment and have measures in place to reduce any negative impact.

We strive to continually improve our performance and aim to go beyond the minimum environmental compliance, regulations and legislation.

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

Environmental Impacts

We’ve identified the following as the most significant environmental impacts for our business.

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	Dry Mixed recycling, general and WEEE (Waste Electrical and Electronic Equipment)

Our Commitments

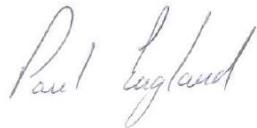
To address the above areas, BDO has adopted the following commitments:

Measurement	Collect and analyze data on the significant environmental impacts outlined above
Management	Maintaining our Integrated Management System to the ISO14001:2015 & ISO50001:2018 standards through continual improvement
Targets	BDO LLP commits to reduce absolute scope 1 and 2 GHG emissions 50% by FY2030 from a FY2020 base year. BDO LLP also commits that 80% of its suppliers by emissions covering purchased goods and services, capital goods and business travel, will have science-based targets by FY2027. Furthermore, BDO LLP commits to reduce absolute scope 1 and 2 GHG emissions 90% by FY2050 from a FY2020 base year. BDO LLP also commits to reduce scope 3 GHG emissions 97% per full time employee within the same timeframe.
Communication	Engage with our people to promote strong environmental awareness and behaviour. Communicate our Environmental & Energy policy and our wider approach internally and externally via the firm’s communications channels 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

Resource use	Incorporating reduction, reuse and recycle into our business operations, including waste generated in accordance with principles of the waste hierarchy.
Travel	Reducing emissions associated with business travel, including travelling less and taking rail instead of air for domestic 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 by an ACAS accredited auditor for ISO and internally by ISO trained internal auditors. We will review this policy and our progress against targets annually to maintain our commitment to environmental responsibility.



Paul England, Managing Partner