

Environmental Policy

1. Policy Statement

This policy sets out BDO LLP's (BDO UK's) approach to environmental management and ways of measuring progress. This policy covers our BDO operations, including subsidiaries. It is available to all colleagues via our internal communication channels and is available on our external public website.

Management of environmental topics

BDO is committed to reducing the environmental impacts of our operations and value chain. We focus on the areas that matter most and where we can make the most impact, as identified through a double materiality assessment completed in 2025.

We routinely monitor and report our sustainability performance and drive continuous improvement by aligning with leading frameworks such as EcoVadis, CDP, and the UN Global Compact. We comply with all applicable environmental and energy laws, regulations, and our internal Code of Conduct.

Environmental management is overseen by the Operations Executive. In the Planet section of our annual Impact Report, we provide updates on progress against commitments and targets.

Our Scope 1 and 2 GHG emissions data have received external limited assurance since FY24. We continuously improve our Environmental Management System and maintain ISO 14001:2015, ISO 50001:2018, and ISO 45001:2018 accreditations.

2. Targets and Commitments

2.1. Climate change

BDO has set Net-Zero targets and validated these with the Science Based Targets Initiative (SBTi):

- 50% reduction in absolute scope 1 and 2 GHG emissions by FY2030, against FY2020
- 80% of suppliers-by-emissions to have set science-based targets by FY2027
- 90% reduction in absolute scope 1 and 2 GHG emissions by FY2050 or sooner
- 97% reduction per FTE of scope 3 GHG emissions by FY2050 or sooner

These targets support the UK Government's Net-Zero 2050 objective. We track and work to reduce emissions across scopes 1, 2, and 3. Our decarbonisation strategy focuses on *How we travel*; *How we work*; *How we buy*; and *How we advise*.

Our *How we work* initiatives include designing workplaces fit for a Net-Zero future, securing renewable energy guarantee of origin certificates (REGOs), and removing gas from our UK properties. We are running colleague engagement campaigns such as our 'Net-Zero workshops' which aim to drive behaviour change in support of our targets.

Our Carbon Smart Travel Policy encourages lower carbon travel, mandating rail for domestic and northern European routes serviced by Eurostar and applying an internal carbon price to air travel.

2.2. Energy management

We aim to eliminate gas use and transition offices located within the UK to 100% renewable energy tariffs by 2030, including through collaboration with landlords.

2.3. Nature and biodiversity

We have purchased Gold Standard nature-based carbon removal credits since 2021 to recognise our operational emissions, supporting afforestation projects in Costa Rica, Colombia, and Mexico.

2.4. Waste and Circularity

We track and report on waste generation. We promote responsible consumption, waste reduction, and reuse, and we have committed to Zero-to-Landfill by 2030.

2.5. Water management

We continue to collaborate with our landlords and building management to better manage our water consumption across our operations.

3. Contact

Want to get in touch? Contact our corporate sustainability mailbox to learn more:
sustainability@bdo.co.uk

4. Version control

We will review this policy and our progress against targets annually to maintain our commitment to environmental responsibility.



Mark Shaw, Managing Partner
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