

A focus on **pillar 2**

Assurance Services

Our services focus on the priorities of businesses in the United Kingdom and Europe. Because regulatory reporting and disclosures are under pressure, independent assurance within a reputable standard is welcomed by shareholders and stakeholders alike. We are able to provide assurance under ISAE 3000/ISAE 3410 – validating ESG information in annual reports.

Advisory Services

Our Dynamic ESG Advisory service is driven through an 'EE S GG' structure that relates each component to its corresponding Climate Change & Environment, Innovation, Trust, Talent & Workforce and Supply Chain elements. Primarily, the Service provides a screening and materiality assessment that can support your business in prioritising material areas of concern, especially in Year 1 of implementation. Our full Dynamic ESG programme includes Scope 1, Scope 2 and Scope 3 emissions (identification, planning, measurement, control and accounting); whilst Dynamic ESG Lite is most-often used by organisations at an early stage of their sustainability journey, by smaller SMEs or by organisations that are seeking proof-of-effectiveness before embarking on a full Dynamic ESG programme.

Audit, reporting & compliance Services

As part of Audit Regulation under the Financial Reporting Standard FRS 102, MHA provides services to businesses that ensure appropriate measurement of climate risk is included in financial statements. This includes full compliance and assurance under accounting-related legislated standards including TCFD and GRI frameworks.

For more information about MHA Dynamic ESG or Dynamic ESG Lite, please contact

T: +44(0) 333 010 0221

Ref: SC2



mha.co.uk

The MHA Dynamic ESG Approach

Environmental, Social & Governance Advisory & Assurance services
(Regulatory)

E

E

S

G

G

Climate Change

Innovation

Trust

Workforce

Supply Chain

1*
mha
Dynamic ESG
Advisory

Implementation

- Scope 1-3 (GHGPP) Planning, Measurement, Controls & Accounting*3
- Net Zero Journey - transition plan / governance / scenario analysis (source data & assumptions), UK & EU ETS metrics & targets (including Science Based Target Initiatives (SBTIs))
- Internal Audit services
- Sustainable Finance advisory services
- Green Finance solutions

2*
mha

Assurance Delivery

(International Standard on Assurance Engagement)
ISAE 3000

Implementation

- Task Force for Climate-related Disclosures (TCFD), Net Zero commitments and IFRS disclosure gap analysis
- ESG Maturity risk analysis (including Climate Risk assessment); training and controls implementation (including information systems for data capture)
- Integration of Global Reporting Initiative (GRI) and Sustainable Development Goals Reporting Finance & Metrics with the World Economic Forum (WEF) United Nations Sustainable Development Goals (UNISDGs) aligned protocols
- Green Finance solutions
- Accounting advisory services (including preparation of accounting papers that consider sustainability and climate change)

Valuations & Value-Creation: ESG Value, Grants, Funding, Up-skilling, Investment, Voluntary Reporting Compliance, Value Frameworks including independent global standard for valuation (IVSC) & CER

Mandatory Reporting: SECR - Streamlined Energy Carbon Reporting ESOS - Energy Saving Opportunity Schemes (Reg 35); Taskforce on Scaling Voluntary Carbon Market (TSVCM); Voluntary Climate Change Agreements (VCCA); Climate Levy (CL); TCFD (sector led) disclosures

Now, for tomorrow

An independent member of
bakertilly
INTERNATIONAL