



# Corporate Governance: Provision 29 eGuide

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# Corporate Governance: Provision 29 overview

Provision 29 of the UK Corporate Governance Code is the centrepiece of the 2024 reforms, requiring Boards to make a formal "material controls declaration" from accounting periods beginning on or after 1 January 2026. It elevates expectations around risk management and internal controls, moving the UK closer to a UK/SOX style regime.

## Provision 29 requirements

### 1. A Board level declaration on material controls

- Financial controls
- Operational controls
- Compliance controls
- Reporting controls

This is a step change from the previous narrative only requirement.

### 2. Scope and timing

- Applies to companies using the UK Corporate Governance Code 2024.
- Effective for periods beginning on or after 1 January 2026.

### 3. Requirements for Boards

Boards must describe:

- How they monitored and reviewed the effectiveness of risk management and internal controls.
- The basis for their declaration, including evidence, processes, and assurance activities.
- Any material weaknesses identified, and actions taken or planned.

This shifts the burden from "explain your approach" to "demonstrate effectiveness".

## Why Provision 29 matters

### Strengthens Accountability

The FRC's intent is to reinforce board accountability for internal controls, mirroring global trends in governance and investor expectations.

### Enhances Transparency

Investors gain clearer insight into how Boards ensure resilience, reliability of reporting, and operational integrity.

### Drives Better Control Environments

The requirement pushes companies to:

- Map and define [material controls](#)
- Implement [continuous monitoring](#)
- Strengthen [assurance frameworks](#)
- Improve [documentation and evidence trails](#)

# Practical implications for companies

## 1. Control framework modernisation

Most organisations will need to update or redesign their internal control frameworks to meet the new evidentiary standard.

## 2. Board education & oversight

Boards must be able to demonstrate informed oversight, supported by:

- **Clear** reporting lines
- **Regular** control effectiveness updates
- **Independent** assurance where appropriate

## 3. Cross functional collaboration

Finance, risk, internal audit, compliance, and operations must align on:

- What constitutes a "material control"
- How effectiveness is assessed
- How issues are escalated and remediated

## 4. Enhanced Reporting

Annual reports will require more structured, evidence backed disclosures.

Requirement	What it means for companies
Material Controls Declaration	Board must declare effectiveness of material controls
Covers all control categories	Financial, operational, reporting, compliance
Effective from 2026 periods	Applies to Code 2024 adopters
Board monitoring description	Must explain how effectiveness was reviewed
Strengthened reporting	More detailed, evidence-based disclosures

# Provision 29 fact sheet

A typical Provision 29 compliance framework will include:

## 1 A risk identification section

- Clear identification of principal risks
- Board-approved risk appetite
- Risk register ownership

## 2 Control mapping

Each principal risk mapped to:

- Preventative controls
- Detective controls
- Monitoring controls

## 3 Documentation

- Control descriptions
- Owners
- Frequency
- Evidence requirements

## 4 Assurance structure

Often aligned with

- Management (First line)
- Risk/compliance functions (Second line)
- Internal audit (Third line)

## 5 Audit committee oversight

The audit committee:

- Reviews testing results
- Challenges management
- Recommends declaration language

The Provision 29 declaration requirement expects the board to state whether it considers the company's material controls to have been effective at the balance sheet date.

If deficiencies exist, the annual report must include:

- Nature of weakness
- Impact
- Remedial actions taken or planned
- Timeline

Implementation of Provision 29 is not without its challenges. These can be broadly summarised as:

### Defining 'material'

- Boards must determine:
- Financial threshold
- Reputational threshold
- Strategic impact

### Non-financial controls

- Operational and cyber controls are more difficult to evidence than financial controls

### Cultural resistance

- Management may not be accustomed to formalised control documentation

### Scope creep

- Processes can evolve over time as workers change habits to meet evolving targets or working practices

### In terms of Provision 29 'good' would be seen as:

- Clearly documented principal risks
- Control inventory aligned to risks
- Defined control owners
- Formal annual testing cycle
- Internal audit validation
- Structured board reporting dashboard
- Transparent declaration

### Strategic impacts are likely to include over time:

- Increased internal audit budgets
- More formalised risk frameworks
- Board skill upgrades (including cyber, technology and ESG)
- Higher compliance costs for smaller organisations
- Potential consolidation in regulated sectors

# Corporate Governance: Provision 29 Technical guidance

## Requirements

What are the primary requirements of the 2026 provision 29 updates:

- A formal declaration from the Board in the annual report that confirm effectiveness of internal material controls provided annually. This now requires coverage of all material controls not just financial controls
- Include a description of how the board has monitored and reviewed the internal controls effectiveness.
- For any area of defectiveness, the board must include a description of the actions taken to improve upon or remedy the failures
- A robust and detailed assessment of emerging and principal risks

## Why is this a change?

Previously companies could report their monitoring of risks and controls in a loose descriptive statement. Provision 29 requires a confident outcome statement with sufficient supporting evidence that will withstand under scrutiny from investors.

Disclosures compliant with provision 29 must avoid using generic or vague language. Statements must be company specific and show a high level of research and consideration.

Different roles and the level of assurance that they provide should be considered, including the board and audit committee, management and internal audit.

## What are people saying today?

Provision 29 comes into effect for reporting year beginning on or after 1st January 2026, meaning there is starting to be more noise around it in the news. Some companies are setting out their frameworks for Provision 29 compliance and advice on preparation:

- [UK Corporate Governance Code \(2024\): Provision 29](#)
- [Six steps to strengthen governance ahead of new Provision 29 requirements | ICAEW](#)

In general, however there is not too much in the way of guidance out there for now.

# ESG regulations and Provision 29

Research over the last 2–3 years has been remarkably consistent on a few points:

1. ESG is now a controls issue, not just a narrative issue. Labelled ESG data (GHG emissions, energy, water, waste, human capital, supply chain, diversity, etc.) is increasingly treated by investors and regulators as “investment grade” information and therefore expected to sit within a robust internal control environment, not in a parallel, softer reporting universe.
2. Regulation is forcing convergence of financial and nonfinancial controls. CSRD, EU Taxonomy, ISSB, TCFD/transition plans, and emerging UK sustainability disclosure requirements all push Boards toward integrated reporting and integrated controls. The Big 4 are clear: the days of ESG being “off ledger” are over; the same discipline applied to revenue recognition must increasingly apply to Scope 1–3, taxonomy alignment, and climate risk metrics.
3. Assurance expectations are rising fast. Big 4 surveys show Boards and audit committees anticipating limited, then reasonable assurance over key ESG metrics within a short horizon. That only works if ESG processes and data flows are embedded in the risk management and internal control framework exactly what Provision 29 now requires Boards to declare on.

## Weaving ESG into Provision 29 in a way that stands up

If you take Provision 29 seriously, ESG can't be an annex, it must be inside the definition of “material controls”.

**Define “material controls” to explicitly include ESG. Not just financial, operational, reporting, compliance, but ESG and sustainability related controls over:**

- Climate and transition plan data
- Supply chain due diligence and human rights
- Product integrity, safety, and labelling
- Nature, land use, and other sector specific impacts

**Map regulatory drivers directly into the control framework. For each major regime\* identify:**

- Obligations → risks → controls → evidence → Board reporting
- This is where Big 4 methodologies are useful: they typically push a risk – control – evidence – assurance chain that can be lifted straight into your Provision 29 narrative.

\*Like CSRD, EU Taxonomy, ISSB, UK climate/transition disclosures, sector rules

**Use ESG as a test case for “end-to-end” control thinking. ESG data often comes from operational systems, suppliers, and external platforms, not the GL. That makes it the perfect proving ground for:**

- Data lineage and ownership
- Control design and testing outside finance
- Technology enablement and analytics
- Cross functional governance (finance – risk – sustainability – operations)

## A strong, futureproof Provision 29 statement would:

- Explicitly state that the Board's review of material controls covers financial and nonfinancial (including ESG) information.
- Describe how ESG related regulations (CSRD, ISSB, climate/transition, supply chain, etc.) have been integrated into the risk and control assessment, not treated as a separate compliance silo.
- Set out the assurance mode; internal audit, external assurance, and management testing—over key ESG metrics and regulatory disclosures, alongside financial reporting.
- Acknowledge any material weaknesses in ESG data, systems, or governance, and link them to timebound remediation plans.

# Basic adoption vs advanced adoption

Provision 29 requirement area	Basic adoption Minimum viable compliance	Advanced adoption Leading practice / Board ready
<b>1. Scope of Material Controls</b>	Identifies material controls at a high level, mainly financial and operational.	Fully mapped universe of material controls across financial, operational, compliance, and sustainability/ESG reporting. Clear rationale for materiality.
<b>2. Control Framework Design</b>	Existing internal control framework adapted to include nonfinancial elements. Documentation partial or inconsistent.	Integrated enterprise-wide control framework with defined control objectives, owners, documentation standards, and testing protocols. Sustainability controls embedded.
<b>3. Board Oversight &amp; Governance</b>	Board receives periodic updates on risk and controls; oversight narrative is descriptive.	Board has a structured annual cycle for control oversight, documented challenge, escalation routes, and evidence of deep engagement. Clear articulation of "how the Board satisfied itself".
<b>4. Monitoring &amp; Testing</b>	Management self assessment and selective testing; limited coverage of nonfinancial controls.	Independent, risk-based testing across all material controls (financial + nonfinancial). Internal audit coverage expanded to ESG, data quality, and reporting controls.
<b>5. Control Weakness Identification</b>	Weaknesses identified reactively; remediation tracked informally.	Systematic identification, classification, and prioritisation of deficiencies. Formal remediation plans with timelines, owners, and Board visibility.
<b>6. Evidence Base for the Declaration</b>	Evidence exists but is fragmented; relies heavily on management assertion.	Comprehensive evidence pack including testing results, assurance reports, remediation logs, and Board challenge records. Audit ready documentation.
<b>7. Sustainability / ESG Controls</b>	ESG KPIs disclosed but underlying controls immature; limited assurance.	ESG data governance aligned to UK SRS. Documented methodologies, data lineage, control testing, and external assurance over key metrics.
<b>8. Assurance Model</b>	Internal audit provides partial coverage; external assurance limited to selected ESG metrics.	Three lines model fully integrated. Internal audit covers all material controls. External assurance roadmap aligned to UK SRS and future mandatory assurance.
<b>9. Reporting &amp; Disclosure Quality</b>	Narrative describes processes but lacks specificity; limited transparency on weaknesses.	Clear, specific, company tailored disclosure explaining monitoring, testing, weaknesses, remediation, and Board challenge. Transparent and evidence based.
<b>10. Readiness for 2026 Declaration</b>	Can produce a compliant statement but with risk of challenge due to limited evidence.	Can produce a defensible, Board ready declaration supported by robust evidence, assurance, and integrated control governance.

# AI and Provision 29 of the Financial Reporting Council's UK Corporate Governance Code

## Provision 29 requires a board to:

- Monitor the company's risk management and internal control framework.
- Carry out a review of its effectiveness.
- Make a clear declaration in the annual report concerning the effectiveness of material controls at the balance sheet date.

This is fundamental to a company's accountability, oversight, and assurance.

AI systems, especially high-impact or autonomous ones, are now very much a part of many companies' operational, financial, and strategic risk landscape.

## Under Provision 29, boards must treat AI as a core enterprise risk, including:

- Model bias and discrimination
- Cybersecurity vulnerabilities
- Unreliable outputs
- Regulatory non-compliance
- IP infringement
- Reputational harm

If AI systems materially affect operations, they will fall firmly within 'internal controls'.

## AI introduces some unique control issues:

- Models can drift as they evolve
- Decisions may be opaque
- Outputs are probabilistic, not deterministic
- Third-party AI vendors can complicate assurance

Provision 29 implies that boards must ensure clear AI governance frameworks, defined accountability for AI oversight, ongoing monitoring (not simply one-off reviews), and the auditability of AI systems.

## Because Provision 29 requires explanation of effectiveness, companies may need to disclose:

- How AI risks are identified and monitored
- Whether AI is embedded in critical systems
- The governance structures in place to oversee AI

This interacts with emerging frameworks such as the European Union's Artificial Intelligence Act, and the National Institute of Standards and Technology's AI Risk Management Framework.

In practice, boards cannot delegate AI risk entirely to IT. AI becomes a governance-level issue, similar to cybersecurity or financial reporting. Directors may face liability risk if AI failures reflect weak oversight, or shareholder challenges if AI-related losses occur.

## This could result in higher compliance costs, with companies requiring:

- AI assurance audits
- AI ethics committees
- Model validation processes
- Enhanced documentation and explanation tools

Although this may raise operational costs, it reduces legal and reputational exposure.

Internal audit functions must now evaluate AI systems, assess algorithmic controls, test data governance, and review third-party AI providers. External auditors may also increasingly examine AI controls where AI is financially material.

Provision 29 can indirectly slow reckless AI deployment, encourage structured experimentation, improve trust with investors, and align AI strategy with enterprise risk appetite. Companies that fail to integrate AI governance will risk being seen as having ineffective internal controls.

# Corporate Governance: Provision 29 and other regimes

## Background

Now more than ever, the abundance of different reporting requirements can seem overwhelming to adhere to. There are an increasing number of non-financial disclosure requirements being introduced, however, while some are mandatory and some comply or explain, often times complying with one gets you halfway to achieving compliance with another.

## Provision 29

Provision 29 is currently a comply or explain disclosure where companies will detail the boards internal material controls and their effectiveness. Disclosures will highlight any areas that are lacking as well as describing the actions taken to remedy these. Companies should provide evidence to support the assessment of control effectiveness and come to a conclusion to share with investors.

## TCFD

The taskforce on climate related financial disclosures, established by the Financial Stability Board, aims to standardize climate related financial reporting for investors and ensure companies disclose relevant and useful climate related risk and opportunity information. It is based on 4 pillars: governance, strategy risk management and metrics and targets. It started as a voluntary reporting regime however it has gone on to influence many mandatory climate reporting disclosure requirements.

## ISSB IFRS S1&2

The international sustainability standards board was established by the IFRS foundation in aim of creating a more unified comparable global standard of sustainability reporting. In 2023 the first two standards, IFRS S1 and IFRS S2 were released. IFRS S1 sets out an overall framework for how companies should disclose sustainability related risks and opportunities covering all sustainability related topics. Disclosures should be based around the 4 pillars of TCFD and focus on investor relevant information. IFRS S2 provides more detailed and climate specific disclosure requirements, expanding upon the TCFD 4 pillar framework. It requires disclosure of scope 1,2 and optional 3 greenhouse gases emissions as well as a climate risk and resilience analysis.

# IFRS S1 and S2, Provision 29 and TCFD reporting requirements

The UK SRS S1/S2 regime and Provision 29 of the UK Corporate Governance Code (2024 revision, mandatory for periods beginning on or after 1 January 2026) are designed to interlock, not duplicate. Together they create a single, integrated system of internal control, risk management, and sustainability related financial reporting.

The key point is that Provision 29 governs the system of *internal control and assurance*, while UK SRS S1/S2 govern the *content and structure of sustainability related disclosures*. From 1 January 2026, boards must therefore demonstrate robust internal controls over the sustainability information they publish, including climate disclosures under S2.

## How UK SRS S1 and S2 interlock with Provision 29?

The S1/S2 standards create mandatory sustainability related disclosures, and Provision 29 requires internal controls over those disclosures to be effective.

### **The two frameworks reinforce each other in four critical ways:**

1. Controls over sustainability related information become mandatory
2. Scenario analysis, transition plans and GHG emissions become "in scope controls"
3. "Connected information" becomes a control requirement
4. Material weaknesses in sustainability reporting must now be disclosed

## How This Differs from the Current CFD/TCFD Regime

The existing CFD/TCFD regime:

- allowed comply or explain,
- did not require internal control effectiveness statements,
- did not require quantification of financial effects,
- did not require assurance ready data,
- did not require alignment with financial statements,
- did not require board declarations of control effectiveness.

**From 1 January 2026, the combination of SRS and Provision 29 creates a mandatory, integrated, assurance ready climate and sustainability reporting system.**

<b>Topic</b>	<b>TCFD</b>	<b>IFRS S1 and S2</b>	<b>Provision 29</b>
<b>Governance</b>	Requires description of board oversight and management's role in climate risk and opportunity identification	Must disclose governance processes and procedures and controls. Specifically in relation to sustainability and climate risks/opportunities	Explain board oversight of material controls and actions taken by the board to address shortcomings
<b>Strategy</b>	Description of climate related risks and opportunities and how they impact business strategy	Description of sustainability and climate related risks and opportunities and how they impact business model	Strategies for addressing missteps or failures in material controls should be disclosed
<b>Risk management</b>	Describe process for identifying, assessing and managing climate-related risks and how it is integrated into overall risk management	Describe process for identifying, assessing, prioritizing and monitoring sustainability and climate related risks and how it is integrated into overall risk management	Include a conclusion on effectiveness of material controls including risk identification, assessment and reporting process
<b>Metrics and targets</b>	Disclosure of metrics used in assessment of climate related risks and opportunities and how they track against performance towards targets	Disclosure of metrics used in assessment of climate and sustainability related risks and opportunities and how they track against performance towards targets and climate metrics	Disclosure of a effectiveness statement in regard to material controls covering all significant metrics including climate and sustainability
<b>Scenario analysis</b>	Disclose resilience of business plan and strategy under different likely climate scenarios and different time frames	Disclosure and analysis of business plan and strategy under different likely climate scenarios and time frames	No direct scenario analysis, can use scenario-based outputs in controls effectiveness statement
<b>Materiality</b>	Climate related information considered decision useful for investors	Sustainability related risks and opportunities expected to affect enterprise value	Material controls statement focused on material areas of reporting
<b>Processes and controls</b>	Include how metrics are measured and scope of measurements	Include processes and controls within methodologies and measurements of sustainability and climate related metrics	Board must declare the effectiveness of controls and document their design, operation and effectiveness
<b>Financial impacts</b>	Describe effects of climate related risks and opportunities on business strategy and financial planning	Must disclose effect on financial position of sustainability and climate related risks and opportunities	Controls assessed must support the consistency between narrative and financial reporting
<b>Targets and progress</b>	Report progress against climate related targets	Report progress against sustainability and climate related targets and basis of measurements	Metrics and targets fall under material controls so must be assessed by board
<b>Assurance</b>	Not mandated	Not inherent but designed for auditability with many regimes moving towards assurance	Board may rely on assurance over controls effectiveness
<b>Report placement</b>	Annual report or sustainability report	Annual report	Annual report

# UK SRS and Provision 29

Although they originate from different authorities (FRC for the Code, DBT/FCA for UK SRS), they are becoming mutually reinforcing.

## How the two regimes link?

### **Sustainability data becomes "material controls, data"**

Once UK SRS is adopted (Under consultation for scope of entities), sustainability disclosures will be part of the statutory annual report. That means the underlying data and processes automatically fall within the material controls perimeter for Provision 29.

Boards will need to demonstrate that the controls supporting UK SRS disclosures are:

- designed
- implemented
- monitored
- tested
- effective

This is the same standard applied to financial reporting controls.

### **UK SRS raises the bar for data quality**

UK SRS requires granular, decision useful, consistent and comparable sustainability information. This forces companies to build:

- structured data systems
- traceable evidence trails
- documented methodologies
- audit ready processes

Provision 29 then requires Boards to declare that these systems are effective.

### **Assurance regimes converge**

The UK Government's consultation package includes a proposal for regulatory oversight of sustainability assurance providers. This aligns with Provision 29's expectation that Boards rely on robust evidence when making their effectiveness declaration.

The direction of travel is clear:

- **UK SRS** : mandatory assurance over sustainability disclosures
- **Provision 29**: Board declaration over material controls, including sustainability controls

### **Together, they create a dual regime requirement for ESG assurance readiness.**

### **"Comply or explain" becomes constrained**

The Corporate Governance Code retains "comply or explain", but UK SRS does not. This means:

- A company can "explain" noncompliance with Provision 29,
- but it cannot explain away poor-quality sustainability disclosures under UK SRS.

If a company's UK SRS disclosures are weak, incomplete or unassured, the Board will struggle to justify a positive Provision 29 declaration.

The regimes therefore reinforce each other and reduce the practical room for "explain". A summary of the alignment is shown in the appendix of this guide.

# ESRS and Provision 29

Although they originate from different authorities (FRC for the Code, DBT/FCA for UK SRS), they are becoming mutually reinforcing.

## Provision 29

Provision 29 is a reporting requirement part of the 2024 UK Corporate Governance Code. It requires the board to take accountability for disclosing efficiency and effectiveness of internal material controls and disclosing the information in their annual report. Its aim is to better demonstrate to investors the level of assurance that can be provided over internal controls and highlight any deficiencies as well as actions that are being taken to remedy these.

## ESRS

The European Sustainability Reporting Standards fall under CSRD and mandate that companies report on sustainability related impacts, risks and opportunities. The focus is on sustainability related information and disclosure of material ESG matters. It was first introduced and phased in between 2024 and 2025.

## Similarities

While being two different reporting requirements, there is some crossover in the principles of Provision 29 and ESRS. To start, both requirements focus on increasing board responsibility. Through provision 29 the board becomes explicitly responsible for the reporting of efficiency of internal material controls and documentation of deficiencies. ESRS requires that the annual report includes the governance structure, describing the role and responsibilities of the Board. It must also link in how the board is informed about any sustainability impacts, risks or opportunities.

Both requirements have a strong focus on systems and controls, provision 29 calls for a detailed disclosure of material internal controls and an assessment on their effectiveness. Similarly, ESRS requires that companies report their internal controls, as well as their due diligence process, policies, and data systems that are used in the identification and monitoring of sustainability related risks and opportunities.

They both have strong focus on risk identification and management. However, ESRS focused on sustainability related impacts, risks and opportunities, whereas provision 29 requires a more general overview of principal and emerging risks as well as an explanation of the risk management. They also both require ongoing review of the mentioned risks and management methods with provision 29 needing at least annual disclosures and ESRS continuous monitoring.

## Key differences

While the concept of transparency of controls and reporting is an overarching one between the two requirements, the scope of the disclosures required is different. Provision 29 is focused on internal controls and risk management systems whereas ESRS is fundamentally a sustainability related reporting requirement where the reported information is based on ESG topics.

Furthermore, the primary objective of provision 29 is to ensure effectiveness of internal control systems and provide investors with a level of assurance over them. Whereas ESS ensures standardised and comparable sustainability disclosures under CSRD. ESRS is also a mandatory reporting requirement under EU law whereas Provision 29 is introduced on a comply or explain basis.

## Conclusion

Both reporting requirements have the fundamental goal of increasing responsibility and accountability in reporting. They promote transparency of board oversight and risk, impact and opportunity identification through the strengthening of internal governance. However, while ESRS is a legally mandated requirement that is focused on ESG reporting, Provision 29 remains a comply or explain disclosure and focused on internal controls and risk identification.

While different in technicalities, the two reporting requirements represent a movement towards responsible and transparent reporting. They encourage openness with investors and represent a shift to increased board responsibility.

# How MHA can help?

We know you want to do the best for the planet, for your staff and you want to meet high governance standards. We also know that to be in business, and to stay in business, you need to make a profit.

## Advisory services

- Dynamic ESG and Net Zero framework: Create, Evaluate, Implement
- Greenhouse gas emissions reporting; supporting data collation with the journey to Net Zero and associated reporting needs
- Streamlined Energy and Carbon Reporting (SECR) advice and training
- Green finance and financial opportunities for capital investment
- Specialist ESG taxation advice and guidance
- Bespoke marketing and communications frameworks
- Risk management (climate and ESG risks)

## Assurance and compliance services to support business regulatory compliance

- Climate reporting and disclosures under the Companies Act.
- External audit of climate risk in the financial statements and sustainability disclosures
- ESG internal audit services
- CSRD / ESRS and ISSB assurance and compliance
- ISAE (IRL) 3000 / 3410 independent assurance over sustainability information (and ISSA 5000)

## Our credentials

- MHA's belied and sustainability journey: [Annual Sustainability & ESG report](#)
- Our collaboration with the UN: [MHA's alignment with the UN Global Compact](#)
- Our services: [MHA's ESG service offering](#)



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