

The MHA approach to sustainability: 4 Pillars ('Walking the Walk')

4 interconnected pillars all, in turn, born out of the underpinning principle of the firm:

'Now, for tomorrow'.

Our first and last pillars are our foundations, embodying what we do as a practice through to how we influence future ESG thinking .



Pillar 1: MHA Sustainability & ESG

- We use a framework that is thematically underpinned by 4 elements: **Innovation, Trust, Talent and Climate** in our business.
- Evidenced by our own Dynamic ESG (DESG) programme, Aiming to be a Net Zero business by 2030 underpinned by TCFD & GRI Standards.
- Scoping every aspect of the firm from carbon desktop through to sustainable working practices, taking into account the future weather and global climate patterns.
- We live by the same principles that support our clients' Dynamic ESG initiatives – including detailed social and governance frameworks.
- Underpinned by our mission of **delivering a sustainable tomorrow, today.**



Pillar 2: The MHA Services Suite

- For Dynamic ESG, these comprise Assurance, Advisory and Technical, playing to the fundamental strengths of the firm. The services suite comprises:
- Reporting & Assurance: including ISAE 3000, compliance with regulatory and voluntary reporting standards (including TCFD disclosures)
- Advisory: the full Dynamic ESG service (including Scope 1, Scope 2 & 3 emissions reporting) and for early-stage organisations, MHA Dynamic ESG Lite
- Technical: ensuring that all of our Audit and Reporting practices are embedded with sustainable accounting and audit principles under TCFD, GRI & UNSDG



Pillar 3: The Network

- Joining up the wider MHA Baker Tilly International network to provide a global approach
- Ensuring that we are building Dynamic ESG principles across the international scope of the connected organisation



Pillar 4: Sustainable Thought Leadership

- The MHA ESG programme (Dynamic ESG) is already leading its field by adding pragmatic delivery to Sustainable and the fundamental principles of 'commercial good' & sustainable finance
- Sector Innovation leading new ideas and concepts to support our clients and the industries we serve.
- We are driving the vision of going beyond net zero going beyond 'net zero' within our own sustainable frameworks
- We use the phrase 'Purpose with Profit' – ensuring our clients enhance their economic and financial positioning