

MHA

a single-minded Environmental Social Governance (ESG) approach that is Dynamic.

SC1

The MHA approach to Sustainability and ESG is built on four interconnected pillars, all in turn born out of the underpinning principle of the firm: 'Now, for tomorrow'. MHA has broken down its strategy into 4 binding pillars. Our first and last pillar are our foundations embodying what we do as a practice through to how we influence the sectors that we serve.

The Four Pillars are:

**PILLAR
1**

MHA Sustainability & ESG.

Evidenced by our own Sustainability and ESG programme, scoping every aspect of the firm from carbon desktop through to sustainable working practices. We live by the same principles that support our client's Sustainability and ESG strategy and initiatives. We use a framework that incorporates Innovation, Trust, Talent and Climate Change & Environment – underpinned by aiming to be Net Zero by 2030.

**PILLAR
2**

The MHA Sustainability & ESG services suite.

These comprise Assurance, Advisory and Compliance and Reporting (technical); playing to the fundamental strengths of the firm. Within the context of Sustainability & ESG, the suite of services comprises:

- 1. Assurance Services** including ISAE 3000/ISAE3410, compliance with regulatory and voluntary reporting assurance standards. This also includes assurance over climate disclosures to evaluate compliance with TCFD framework.
- 2. Advisory Services** - the full Dynamic ESG service (including Scope 1, 2 and 3 - planning, measurement, control and accounting - as required - emissions reporting) or, for early-stage organisations, there is MHA Dynamic ESG Lite.
- 3. Compliance and Reporting (technical)** – align your ESG reporting with key mandatory and voluntary reporting frameworks. We can provide training to your team and undertake materiality assessments or benchmarking. We also support accounting papers preparation to incorporate climate change.

**PILLAR
3**

Joining up the wider MHA Baker Tilly International network.

This ensures that we are building Sustainability and ESG principles across the international scope of the connected organisation.

PILLAR 4

Sustainable Thought Leadership

We are passionate about helping organisations understand, translate and integrate change regarding material* Sustainability and ESG risks into their business, in an easy to understand and digestible format.

Our Sustainability and ESG specialists lead and deliver thought provoking discussions, plus host and attend a wide range of Sustainability & ESG round tables and webinars. We want to raise the importance of the Net zero and ESG reporting journey and ensure businesses have the right information from the right people to make important businesses decisions.

**Material Sustainability & ESG issues identified could relate to business disruption from changes in the frequency and magnitude of extreme weather events, inadequate governance and/or knowledge gap's at the board on climate change and other ESG matters, issuance of a net zero target and/or carbon neutral with no transition plan and integration of TCFD and/or other societal factors likely to affect the financial condition or operating performance of businesses within a specific sector.*

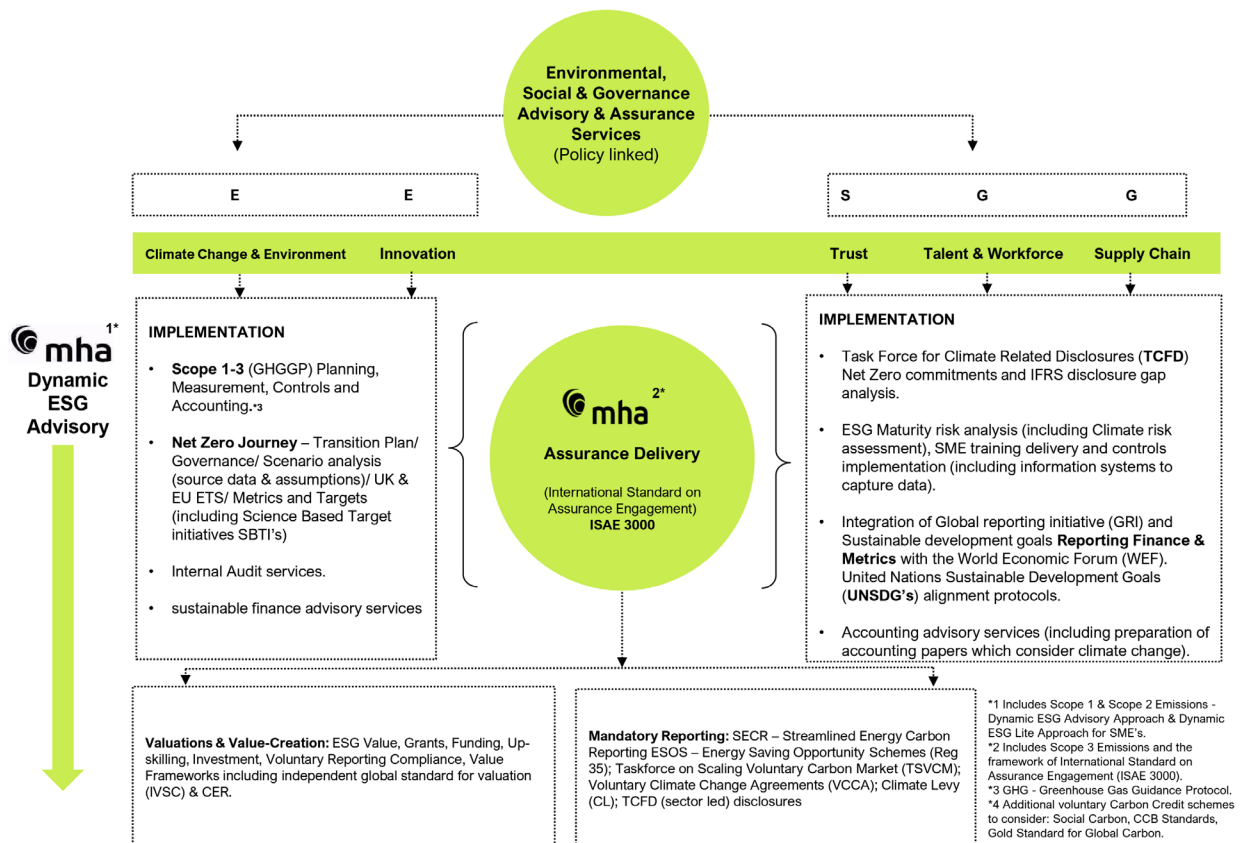
Focusing on Pillar 2:

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 under a reputable standard is welcomed by shareholders and stakeholders alike. We are able to provide assurance under ISAE 3000/ISAE3410 - validating ESG Information in annual reports.

Advisory Service Suite

The advisory service is outlined under its 'EE S GG' structure. Primarily the service provides a screening and materiality assessment that can support your business prioritize material areas of concern in year 1 of implementation. We offer a full Dynamic ESG service or, for early-stage organisations, there is MHA Dynamic ESG Lite.



Now, for tomorrow
Delivering a Sustainable tomorrow, today!



An independent member of
bakertilly
INTERNATIONAL