

AUDIT • TAX • ADVISORY

# About us ESG Services

Now, for tomorrow



# About us

**We are a leading challenger firm of chartered accountants, tax and business advisers. From offices across the UK, we provide a full range of financial and business services to enterprises and individuals helping them to achieve growth and long-term success.**

MHA identifies with your goals and your needs, because we've been there ourselves. We've navigated the complexity, taken advantage of the opportunities and we're here to help you do the same.

MHA is agile, competitive, partner led and human-centred. We have access to the wider networks of MHA and Baker Tilly International, making us a truly national and international partner of choice for entrepreneurs and business builders.



**1,964**

Staff



**150**

Partners



**23**

Offices  
nationwide



**£205**

Million  
turnover



# MHA and Baker Tilly International

## MHA is the UK member firm of the Baker Tilly International network.

Baker Tilly International is a network of integrated accountancy and business advisory firms. BTI is one of the world's leading networks of Assurance Advisory & Specialised Consulting firms united by a commitment to provide exceptional client service.

Every day, 43,000 people in 140 territories share experiences and expertise to help public interest entities and privately held businesses meet challenges and proactively respond to opportunities. International capability and global consistency of service are central to the way we work. BTI is structured as a global network of independent firms owned and operated locally in countries worldwide. With experts across a wide range of industry and business sectors, each BTI member firm combines high quality services and in-depth local knowledge.

Our people are more than just Accountants or Advisors. They make it their business to know and understand their clients' long-term ambitions, anticipating and responding to challenges as their clients pursue opportunities.

This model provides a platform that allows members to share knowledge, skills and resources to deliver global services of a consistently high standard to international and local clients, whilst maintaining the personal attention and partner involvement upon which we pride ourselves.



**43,000**

Staff



**\$5.3bn**

2023 worldwide  
revenue (US\$)



**9th**

Ranked 9th  
globally



**658**

Offices



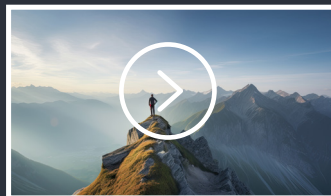
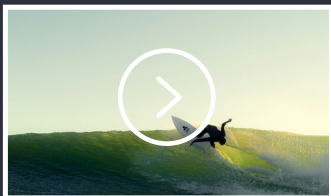
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Territories

# MHA sustainability promise

MHA is committed to doing everything within its power to support the UK government ambition plans to reduce its greenhouse gas emissions to Net Zero by 2050 by ensuring we achieve our Net Zero target by 2030 and to ensure we are a climate positive organisation thereafter.

Click below to watch our videos.



MHA, delivering a sustainable tomorrow, today.

## MHA ESG Strategy & Sustainable Return

### Innovation

Industry innovation  
Infrastructure  
Processes



### Trust

Education  
Responsible consumption & production  
Ethics & governance



### Talent

Decent work & economic growth  
Innovation



### Climate

Quality Education  
Affordable & clean energy  
Climate action



## Ensuring we work towards the highest standards of accreditations



TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES



## MHA greenhouse gas emissions

Year ended  
31 March 2023

Year ended  
31 March 2022

Scope 1 – combustion of gas	60.22 mT	140.05 mT
Scope 1 – fuel consumed for transport	289.07 mT	214.21 mT
Scope 2 – purchase of electricity for own use (including transport)	138.56 mT	143.38 mT
<b>Total Scope 1 and 2 emissions</b>	<b>487.85 mT</b>	<b>497.64 mT</b>
Intensity ratio (mT CO2 per employee)	0.59	0.63

### Scope 3 to be provided from 2023/24

mT: metric tonnes of CO2

# MHA sustainability promise

**MHA is committed to doing everything within its power to support the UK government ambition plans to reduce its greenhouse gas emissions to Net Zero by 2050 by ensuring we achieve our Net Zero target by 2030 and to ensure we are a climate positive organisation thereafter.**

To achieve these goals, we are raising awareness across our organisation via the execution of ESG workshops and implementing an internal ESG certification. Additionally, we are implementing across the organisation climate transition plans with emissions targets covering scope 1, 2 and 3. We also recognise the vital role of Nature and the 'S' and the 'G' in ESG.

We are committed to providing our staff, our leaders, our clients and our suppliers with the support necessary to enable them to contribute meaningfully to achieving the sustainability promise; and we are equally committed to achieving that promise within a governance framework that is class-leading.



**MHA, delivering a sustainable tomorrow, today.**



# ESG services

## MHA Dynamic ESG Advisory

- 1 Create** an Integrated External Engagement Framework (IEEF)
- 2 Evaluate** performance and create ESG plan (ESGP). Right Audience? Capacity? Innovation & Fresh Thinking? Actions (commitment) internal & external?
- 3 Implement** IEEF & ESGP Solutions with effective ROI and communications frameworks

We believe that an ESG commitment should deliver significant return on investment.

Whether that return comes through energy payment savings in the form of climate change agreements, efficiencies or grants, bursaries and beneficial funding, we know that every business can make sustainability pay.



**Corporate sustainability doesn't have to come at the cost of Corporate profitability.**

**Mark J Lumsdon-Taylor**  
MHA Sustainability Partner

## Advisory services

MHA Dynamic ESG - a holistic ESG framework for beginners to seasoned practitioners:

- 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
- Advice on the UK Energy Trading Scheme, Energy Savings and Opportunities Scheme (ESOS), Carbon Code, sustainability frameworks such as GRI
- Specific scheme support: climate change agreements, UKTI grants
- 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 (CFD) and Taskforce for Climate-related Financial Disclosure recommendations
- External audit of climate risk in the financial statements and sustainability disclosures
- ESG internal audit services
- CSRD / ESRS and ISSB assurance and compliance
- ISAE (UK) 3000 / ISSA 5000 independent assurance over sustainability information bespoke alignment to Fit for 55 European regulations and associated compliance

# How we support sustainability and ESG in Food Manufacturing and Retail

We have a strong presence in the market, delivering first-class audit, assurance, and advisory services with a focus on ESG principles to organisations of all sizes in the food manufacturing and retail sectors.

## Tailored Services for the Food and Drink Sector

- **Navigating ESG Regulations:** Expertise in helping businesses prepare for and implement UK-specific and global ESG regulations, including sustainability reporting and carbon reduction strategies.
- **Sustainable Operations:** Advising on energy efficiency, waste reduction, and sustainable supply chain practices to align operations with ESG goals.
- **Resilience in a Changing World:** Supporting firms in managing risks from climate change, financial crime, and regulatory change, with a focus on food safety and ethical practices.

## What we do

We believe our role is to help bring trust and integrity to financial markets, enabling firms to grow dynamically and sustainably. We therefore endeavour to help our clients:

- Realise strategic ambitions
- Optimise operations
- Master risk
- Proactively meet regulatory obligations
- Win the talent battle
- Finance growth

## Who we work with

We work with a large array of Food Manufacturing & Retail organisations.

The nature of our work varies considerably, from helping similar organisations gain regular assurance over processes and controls, to providing advisory services and working in tandem with organisations helping them to implement new and upcoming regulations.

- 1 Governance, Risk and Compliance**– Market-leading Internal Audit, risk, control and governance services, including helping clients address risks emerging from the likes of climate, financial crime, cyber security, technology and the impacts of regulatory change
- 2 Regulatory**– Assisting firms in preparing for and implementing new legislation, providing assurance against existing legislation and remediating where any issues arise.
- 3 Tax** – Full range of tax risk management, tax compliance and tax advisory services, both in the UK and internationally
- 4 IA Consulting and Advisory** – Helping clients navigate strategic, accounting, regulatory, technology and operating model change, including a dedicated Finance & Risk advisory practice
- 5 Transactional services** – Transaction support services and advisory, due diligence, lead advisory, structured finance, capital raising, restructuring and recovery
- 6 Audit and Assurance** – Statutory and non-statutory audits, corporate governance, regulatory audits and GAAP conversions



## Our Credentials

**BAKKAVÖR**

**fourāyes**  
way beyond fruit

**BOOTH'S**  
FOOD, WINE AND GROCERY

central **COOP**

**HALLS**  
— EST 1890 —



**puratos**  
Food Innovation for Good

**Chambers**  
The Soft Fruit Experts

**SPAR**   
James Hall & Co. Ltd.

## Baker Tilly Network

**Red Bull**

**Huel**<sup>®</sup>

**dmk** Group

**Bitburger**  
Bottle and Tap

**Bergader**

**Schweppes**

# Working together globally: Why MHA Baker Tilly International is the provider of choice

We bring extensive experience and expertise in driving adoption of best practice sustainability reporting, regulations and CSRD compliance.

- At MHA we have been actively supporting clients on delivering the Sustainability and ESG agenda since 2005. Our approach is centred on value addition for all clients which include major global brands across various sectors.
- Our team has over 100 years combined ESG experience, and we are an industry recognised leader on sustainability reporting and assurance, and regulatory compliance.
- Our engagement teams are led by experienced Partners and Directors with extensive subject matter expertise and deep sector knowledge. Our attention to detail and focused delivery sets us apart.
- Our experts are members of various regulatory bodies, steering committees, industry and academic sustainability forums. Our Head of Sustainability and ESG is a member of EU and FRC technical steering committees on sustainability.
- We actively contribute to shaping sustainability standards, regulatory requirements and guidelines. We provide input to consultations on regulatory technical standards, and we are a recognised trusted partner of leading standard setters including FRC, FCA and EFRAG
- We bring technical excellence on CSRD readiness and double materiality assessments and provide best in class training. We are a strategic corporate training partner for UNITAR.
- We are a member of the UN Global Compact.



# Appendix



# How we add value

We understand it is vital to your business that you can access both your advisers and your financial data easily and quickly and we work closely with our clients to ensure we meet and exceed expectations.



## Cyber security

We have a host of experts within our international network who regularly undertake IT audits to identify risks and offer our clients sound recommendations for efficiencies and security. We also partner with a third party, Crossword, who specialise in cyber Security and have developed Rizikon, a cyber risk analysis tool to help recognise and address the risks to your business.



## Proven track record

Established 140 years ago, MHA can trace its local roots back to the start of the accountancy profession as one of 587 firms that joined together in 1880 to form the original 'Institute of Chartered Accountants in England and Wales' (ICAEW) and is now one of the largest audit firms in the UK. In 2019 we won 3 British Accountancy Awards: National Firm of the year, Tax Team of the year and Large Firm Graduate and Non-Graduate Programme of the Year.



## De-stressing the audit process

You will find us hands-on and accessible. Our aim is to give you a positive experience so that you become advocates of MHA in the marketplace. We will achieve this by planning thoroughly, front loading key tasks and technical reviews/support and communicating regularly. You will be an important client of the firm meaning we will be able to prioritise resource and be flexible with the delivery of our service.



## Accessible to you

We understand it is vital to your business that you can access both your advisers and your financial data easily and quickly and we work closely with our clients to ensure we meet and exceed expectations. We will provide full support to the finance team with queries and issues, we actively encourage regular discussion and a catch-up over a coffee to discuss emerging issues.



## Training, workshops & webinars

We will provide training for your finance and management teams to ensure they are aware of the key issues and their responsibilities, including training on various accounting software packages. We will provide complimentary workshops and webinars on the economy and business updates, as well as changes in accounting legislation to ensure your team is kept up to date.



## Technical expertise

We have a specialist in-house technical team that ensures that all staff are up to date with the latest legislation and who can analyse and advise on complex accounting needs. Our technical team is also available to clients via our in-house seminars and can provide ad hoc updates tailored to your team on your site or ours, as required.



## Working together

We will work hard to build relationships between our two firms. We make sure we avoid conflict situations and remain independent at all times.



## Business continuity

Our IT systems, off premise infrastructure and cloud-based audit, tax and document management packages have meant 100% of our staff have been able to work remotely without interruption to the delivery of our services.

# Services we provide

We offer a full range of advisory services provided internationally including:



Corporate finance



Tax planning



Audit and accounts



Business strategy



Outsourcing



ESG

We would also like to outline some of the other services we offer which we believe would be of interest to you.

Our partners have decades of professional and personal commitment to the sector, and a determination to identify practical, real-world solutions for our clients. Being actively involved in standard-setting means we not only help you understand changes you face, but help you prepare proactively.

## Our Service lines:

- Banking & Finance
- Capital Markets
- ESG Advisory
- Tax planning and advisory
- Business Assurance
- Mergers and Acquisitions
- Cloud Accounting
- Company Secretary services and registered office
- Corporate Finance
- Corporate Governance
- Cyber Risk Management
- Due Diligence
- Financial Training
- Forensic Accounting
- Global Business Services
- Grant & Royalty Audit
- Human Capital Advisory Services - HR Solutions, Global Mobility, Payroll, Company Secretarial Services
- Internal Audit & Risk Assurance
- International Business
- Restructuring & Recovery
- Risk management
- Sustainability Reporting
- Tax compliance and advisory services for UK and International corporate
- Tax compliance services for individuals, trusts and family office
- Wealth Management

# ESG Team



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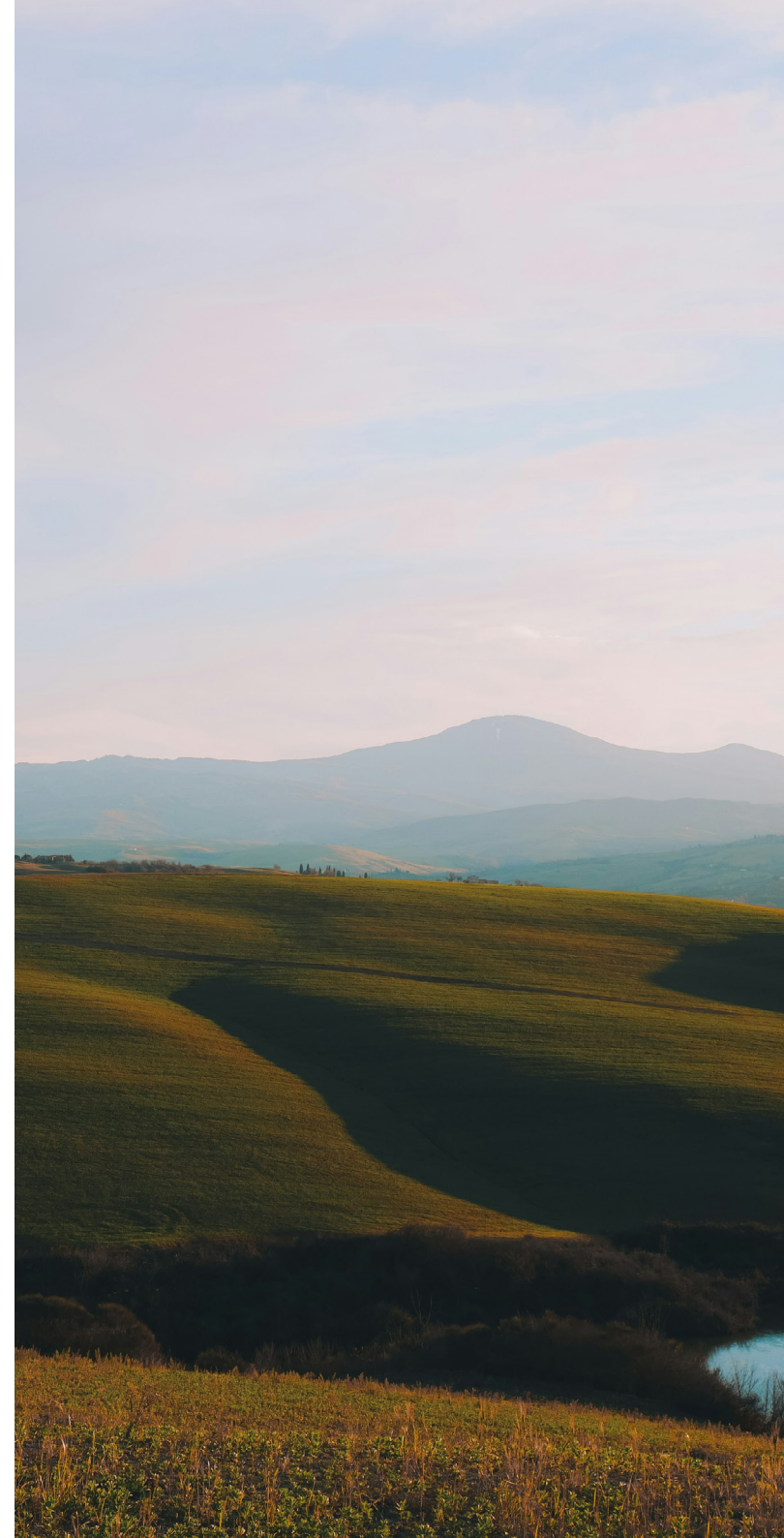
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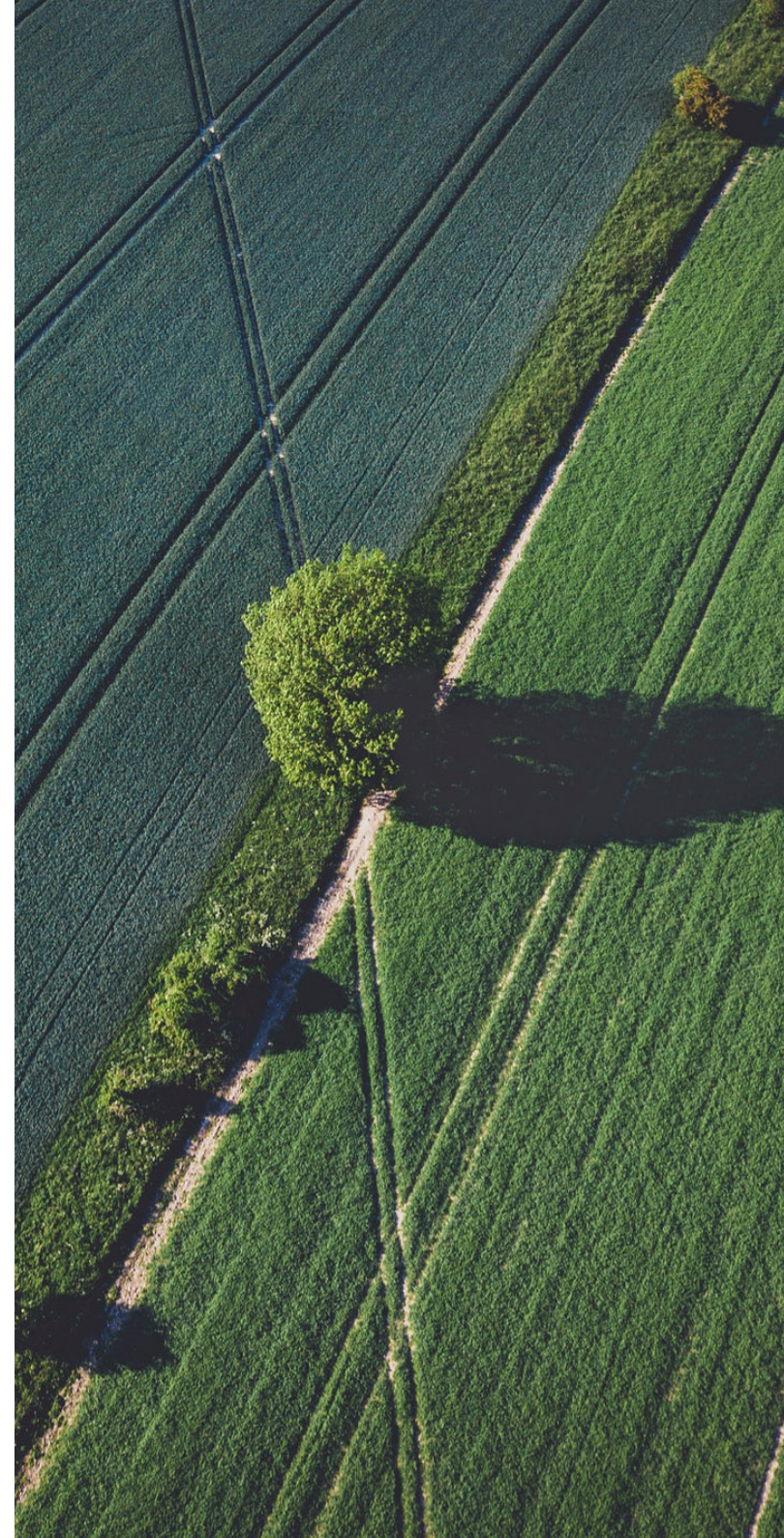
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MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership, registered in England with registered number OC312313. A list of partners' names is open for inspection at its registered office, The Pinnacle, Building A, 150-170 Midsummer Boulevard, Milton Keynes, MK9 1FD.

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[mha.co.uk](https://www.mha.co.uk)

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