



# Environmental Procedure

## Forvis Mazars in Switzerland

### 1 Purpose and scope

Forvis Mazars is committed to tackling climate change and preserving the environment.

Forvis Mazars is monitoring its environmental impact through the following Environmental Management System:

- Environmental policy publicly available
- Internal environmental procedure
- Monitoring and reporting of the environmental performance
- Allocation of resources and responsibilities
- Trainings to all employees

The purpose of this internal environmental procedure is to minimise Forvis Mazars' impact on the environment. These impacts include: consuming energy, purchasing goods, producing waste, emissions to the atmosphere and traffic to and from Forvis Mazars premises.

## 2 Office management

The Heads of Offices engage with the respective landlords about the following topics:

- Energy and water efficiency improvement (optimised heating and air conditioning systems, double glazing...)
- Implementation of solar panels
- Creation of green rooftops or beehives
- Implementation of rainwater recovery system
- Absence of hazardous products in the premise, such as lead or asbestos
- Installing car electric recharging stations
- Implementation of cycle storage space
- Waste management

The Heads of Offices set rules for:

- Selection of “renewable sources” contracts with energy providers (such as wind, solar, geothermal, hydro energy and biomass)
- Heating and air conditioning management: temperature, seasonality, switch day / night
- Validation of hazardous substances used by the cleaning service company
- Choice of renewable furniture and fittings
- Choice of kitchen equipment with optimised energy consumption (fridges, coffee machine, microwaves, dishwashers, tea kettles...)
- Optimized usage of equipment: automatic sleep mode, after-hour timers...
- Efficient lighting: natural light, occupancy sensors, LED bulbs...
- Selection of water dispensers connected to public water system
- Prohibition of single use plastic items (bottles, glasses, cups, cutlery...)

For various supplies of offices equipment (furniture, IT, printers, phones), it should be referred to the Forvis Mazars Procurement Procedure, which includes environmental considerations.

All employees shall pay attention to digital technology carbon footprint, including number of e-mails, files attached to e-mails, usage of share-points, relevance of video conferences, optimisation of data storage on servers.

## 3 Waste management

All Forvis Mazars employees are responsible for the collection of waste for disposal as follows:

- PET, plastic, paper, glass, coffee capsules should be disposed in appropriate bins made available in every office. This is the responsibility of the Office Managers to ensure that this waste is adequately collected for recycling.
- All waste in connection with IT, toners, phones, electronic items should be centralised to the Office Managers of Forvis Mazars. This is the responsibility of the Office Managers, in connection with the Internal Functions, to deal with the suppliers regarding the recycling process.
- In case of move to a new premise or of renewal of furniture, the Heads of the Offices should deal with the supplier about the recycling process or reuse possibility for old furniture.
- The remaining waste should be disposed in general bins.

The volume of recycled waste and of remaining waste per worker should be monitored on an annual basis by the Office Managers and targets for waste reduction should be set by the Executive Committee.

## 4 Travel/Commuting management

To minimise the impact of travels and commuting, Forvis Mazars implements the following actions:

- Employees are encouraged to use public transport (CFF half fare membership paid by Forvis Mazars for all employees).
- Home office is proposed to employees in the internal rules & regulations.
- Access to Microsoft Teams video conferences have been implemented for all employees.
- Carpooling is favored for internal events and travels to client locations.
- Flight travels are encouraged to be done in Economy class; compensation of CO2 emission could be done through organizations such as “myclimate.org”.

In addition to these existing measures, the Heads of Offices should explore the feasibility of implementing showers and changing rooms for employees who bike or run to work.

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## Our commitments

### Environment

At Forvis Mazars, we truly believe in playing our part to reduce our negative impact on the environment.

We comply with existing environmental laws and regulations. Mazarians are committed to following the existing environmental procedure which includes:

- Monitoring Forvis Mazars environmental impact
- Office management (energy and water consumption, producing waste, purchasing goods)
- Waste management
- Travel & commuting management
- Please refer to Forvis Mazars in Switzerland Environmental & Procurement Procedures.

### Social

At Forvis Mazars, we are committed to fostering an inclusive environment where teams, leaders and performance come in many different styles, from diverse ethnic backgrounds, and where these differences lead to greater value and success.

We support and ensure the respect of human rights, according to the Universal Declaration of Human Rights (UDHR).

We ensure the absence of all forms of discrimination in hiring, compensation, training, advancement or promotion, termination, retirement, or any employment practice.

We value diversity. Everyone has a place at Forvis Mazars, regardless of gender, race, caste, skin colour, disability, political opinion, origin, religion, age, marital or pregnancy status, sexual orientation or any other characteristic other than the workers ability.

Forvis Mazars prohibits any unacceptable treatment of workers, such as physical or psychological hardship,

