



Carbon reduction plan

Supplier name: Mazars LLP

Publication date: 27 September 2023

Carbon reduction plan

Baseline emissions

Commitment to achieving net zero

Mazars LLP is committed to achieving Net Zero. We are in the process of defining our path to achieving net zero in an ambitious yet realistic manner by 2050.

Baseline emissions footprint

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured.

Baseline year: 1 September 2018 to 31 August 2019

Additional details relating to the baseline emissions calculations.

Our emissions baseline is across our financial year 2018/2019 for this Carbon Reduction Plan. This emissions baseline includes all our measurable Scope 2 and 3 emissions. We did not, and still do not have any Scope 1 emissions. In this baseline calculation, all seven Kyoto Greenhouse Gases have been measured and included. We are improving our data quality and methodology which leads a more comprehensive set of data for comparison in the future.

Please note that this baseline includes both actual and estimated data, such as Employee Commuting where we have not yet found a robust and specific way to collect this data from team members. Please also note that the emissions disclosed in this Carbon Reduction Plan may vary slightly from those disclosed in other reports which have been prepared in accordance with the relevant guidelines.

Upstream transportation and distribution data covers Mazars activities across the UK as well as the three overseas entities managed by Mazars LLP. Electricity (excluded Cardiff office), business travel, employee commuting, waste (which excluded the Cardiff and Liverpool offices), proportion of offices sending zero waste to landfill, and proportion of offices using 100% renewable electricity includes all Mazars activities in the UK only. Data from the overseas entities was not available and material for this report. We have instituted processes and systems to capture the relevant data for the coming year.

Baseline year emissions:

Emissions	Total (tCO ₂ e)
Scope 1	0. We do not own any company vehicles or boilers
Scope 2	Electricity – 357
Scope 3 (Included sources)	Total – 4,721 <ul style="list-style-type: none">• Upstream transportation and distribution – 143• Waste – 11• Business travel – 2,489• Employee commuting – 2,078• Downstream transportation and distribution – not relevant
Total emissions	5,078

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Current emissions reporting

Reporting year: 1 September 2021 to 31 August 2022	
Emissions	Total (tCO ₂ e)
Scope 1	0. We do not own any company vehicles or boilers
Scope 2	Electricity – 437
Scope 3 (Included sources)	Total – 2,275 <ul style="list-style-type: none"> • Upstream transportation and distribution – 85 • Waste – 18 • Business travel – 907 • Employee commuting – 1,265 • Downstream transportation and distribution – not relevant
Total emissions	2,712

Emissions reduction targets

- Mazars Group has committed to the Science Based Targets Initiative and is currently working to set and validate the targets. Mazars LLP had previously registered its commitment but is now part of the Group submission. Until this time, we have set internal carbon emissions reduction targets with a particular focus on waste, renewable energy, business travel and paper consumption.
- We aim to be zero waste to landfill by 2025. Currently, just over 70% of our offices throughout the UK are zero waste to landfill.
- We aim to have 100% renewable energy across our estate by 2025. Currently, 60% of our offices in the UK are using electricity from 100% certified renewable sources.
- We aim to reduce our travel related carbon emissions by 15% per year from FY23, resulting in a total reduction of 56% over a five-year period against FY19 baseline. In FY22, the business travel emission was reduced 64% which we recognised it was mainly due to the impact of covid.
- We aimed to reduce our printing by 75% by September 2025, we ultimately surpassed the target by achieving a total reduction of 85% by September 2022 against FY19 baseline. Our focus is on maintaining this reduction.

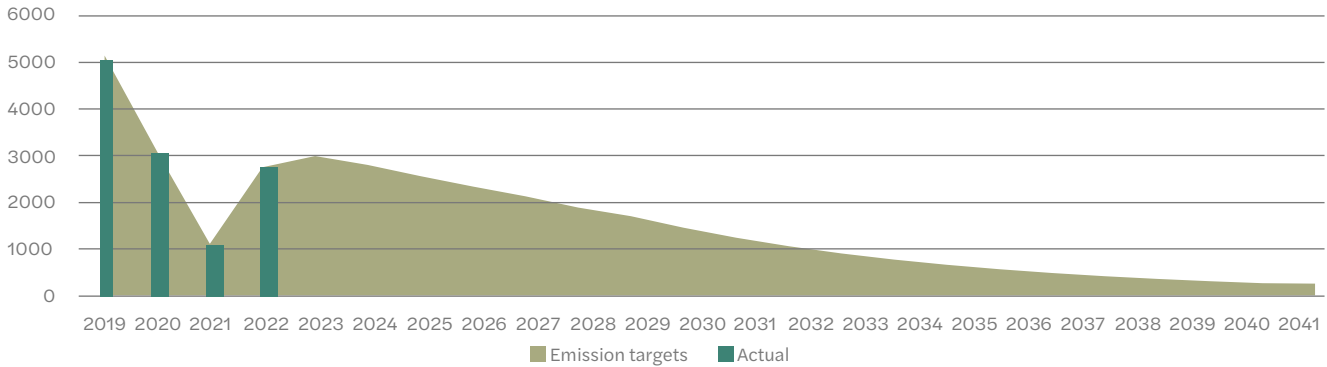
We are aware the global pandemic played a big part in the significant reduction we have seen in our paper use and travel in the past few years. We expect that our emission will rise when the effects of the pandemic lessen. However, we start to implement different measures to further reduce our emissions in order to achieve Net Zero by 2050.

We project that carbon emissions will decrease to 2,097 tCO₂e by FY27. This equates to a reduction of 2,981 tCO₂e from our FY19 baseline emissions of 5,078 tCO₂e. This is a reduction of 59%.

Progress against these targets can be seen in the graph overleaf:

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Carbon reduction: Projected vs. Actual



Carbon reduction projects

Completed carbon reduction initiatives

The following environmental management measures and projects have been implemented since the FY19 baseline. The total carbon emissions reduction achieved by FY22 via these schemes equates to 2,365 tCO₂e reduction against the FY19 baseline. These measures will continue to be in effect as we work towards our commitment.

- We developed a systematic approach for data collection which improves our data quality and accuracy.
- We have updated our Environmental Policy to reflect additional environmental commitments to reducing our energy consumption and carbon emissions.
- We have installed sensor lighting controls wherever possible across our estate to reduce electricity use throughout our offices. Where sensor lighting controls are not possible, we have installed signage reminding team members to turn off when not in use.
- We continue to educate our team members and have launched an internal Sustainability Foundation Course to raise awareness and drive additional carbon reduction activities throughout the workplace and at home.
- We ensure that sustainability is a key focus in terms of office moves and fit-outs, particularly with regards to the waste implications. Our two most recent office moves have also been to BREEAM Excellent status buildings.
- We have implemented new technologies and processes to help facilitate remote working, reduce business travel, employee commuting and reduce paper use.

- We have expanded our Sustainability Services team to help our clients define, drive and accelerate their ESG agendas.
- Through our travel booking system, we have implemented sustainable travel reminders to influence our team members to make informed choices.

In the future we hope to implement further measures to reduce our carbon footprint such as:

- Set and validate our Science Based Targets and actively embed our targets across our activities.
- Implement a supplier management platform in FY24 to collate granular data from suppliers which help setting targets for our supply chain.
- Update our travel policy to ensure additional sustainable and carbon reducing travel measures are considered and implemented.
- Review and develop relevant policies to support the firm's sustainability initiatives (e.g., event guidelines etc.).
- Offer various employee benefits to incentivise our team members to reduce their carbon emissions.
- Conduct an employee commuting survey annually to capture more accurate data in order to provide relevant support to our team members to reduce their carbon emissions.
- Continue to work with our procurement team and suppliers to ensure a sustainable supply chain.
- Continue to educate our team members on the role we all play in reducing our carbon emissions through awareness raising campaigns and training.
- Achieve the ISO14001 accreditation for our environmental management system.

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Declaration and sign off

This Carbon Reduction Plan has been completed in accordance with PPN 06/21 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard¹ and uses the appropriate Government emission conversion factors for greenhouse gas company reporting².

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements, and the required subset of Scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard³.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

Signed on behalf of Mazars LLP


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Date: ..27 September 2023.....

¹ <https://ghgprotocol.org/corporate-standard>

² <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

³ <https://ghgprotocol.org/standards/scope-3-standard>

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*where permitted under applicable country laws

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