



Business Travel Policy

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1. Introduction

In November 2022, Forvis Mazars Group committed to a net-zero emissions target under the Science Based Targets initiative (SBTi). As part of this commitment, we need to reconsider our travel practices in order to achieve our emissions reduction targets.

While acknowledging that travel is an important element of the way we conduct business and manage stakeholder relations, we are also aware of our obligation to travel only when truly necessary and to do so responsibly. This policy does not aim to restrict all business travel but rather to support us in achieving the modern and sustainable organisational structure to which we aspire.

Accordingly, the policy embraces virtual collaboration tools, which proved highly effective during the COVID-19 pandemic, and makes them part of our permanent way of working. By drawing on these learnings, Forvis Mazars aims to make travel decisions in a financially, socially and environmentally sustainable manner, thereby providing employees with greater flexibility and work-life balance, generating cost savings and reducing environmental impact.

2. Purpose

This policy has been prepared to provide employees with guiding principles and decision-making criteria that will enable them to make more informed and climate-friendly travel decisions, in support of the Forvis Mazars global partnership's efforts to reduce greenhouse gas (GHG) emissions and achieve its net-zero targets. Within this scope, the policy aims to:

- Reduce unnecessary business travel by assessing business requirements, improving travel and operational efficiency, and making use of technological alternatives.
- Promote sustainable travel practices through a framework that prioritises low-carbon modes of transport and environmentally certified hotel options.

3. Scope

The principles and procedures set out in this policy are mandatory and must be regarded as standard practice for all travel undertaken on behalf of Forvis Mazars Türkiye or paid for by Forvis Mazars Türkiye. This policy applies to all permanent, fixed-term and temporary employees of all member firms affiliated with Forvis Mazars' global integrated partnership. This includes administrative and support staff, interns, assistants, seniors, managers, senior managers, directors, local partners, CARL partners, and members of the Executive Board and Board of Directors.

4. Decision Support Framework

4.1 Assessment of the Need for Travel

Avoiding unnecessary business travel is the simplest and most effective method of reducing travel-related emissions. Before planning any business trip, the necessity of the trip must be assessed. The business benefits of the trip must be weighed against its impact on the employee's personal well-being, GHG emissions and costs.

For a trip to be considered necessary, at least one of the following conditions must be met:

- **Strategic contribution and duration:** The participant is expected to make a strategic contribution to the meeting and/or the meeting covers a significant period of at least four hours (for example, facilitating a workshop, delivering a presentation, or attending a strategic conference/client meeting).
- **Critical face-to-face meetings and stakeholder engagement:** Situations in which virtual meetings are insufficient and critical face-to-face interaction is necessary for the success of the project or the management of relationships
- **Exceptional circumstances:** Exceptional circumstances that cannot be managed through alternative solutions, such as emergencies, time-sensitive matters, or legal, regulatory or contractual obligations.

4.2 Decision Tree for Domestic and International Travel

Where travel is deemed necessary based on the criteria above, the following decision tree shall be used to determine the mode of transport:

1. **Travel by train:** If the destination can be reached safely by train in less than five hours, train travel should be preferred over air travel.
 - For train journeys exceeding three hours, employees may choose first class in order to support comfort and productivity.
 - Since Türkiye's railway infrastructure is not as extensive or fast as that of Europe, travel by train may not be possible on every route. Therefore, where no train alternative is available or train travel is not efficient in terms of time or cost, travel by air or road may be preferred. The decision shall be made by considering accessibility, safety and time efficiency.
2. **Air travel:** Air travel should be used only where no other reasonable alternative exists and as a last resort.
 - **Round-Trip Flights (Within the Same Day):** Depending on the nature of the journey and the flight duration, outbound and return flights may be taken on the same day. Same-day return is possible for short-haul trips with a flight duration of 2.5 hours or less and for visits undertaken in line with operational needs. However, such arrangements must be planned in a manner that does not adversely affect the health and productivity of the traveller. For

long-haul trips with a flight duration exceeding 2.5 hours, same-day return should not be preferred; in such cases, travel involving an overnight stay is recommended.

- **Direct and connecting flights:** To reduce carbon emissions, direct (non-stop) flights should be preferred wherever possible. Connecting flights should only be considered where there are valid reasons, such as limited flight options or scheduling constraints.
- *A direct, round-trip economy-class flight from Istanbul to Los Angeles generates approximately 2.7 tonnes of CO₂ emissions, whereas the same journey via Frankfurt generates 3.4 tonnes of CO₂ emissions.*
- **Travel class:** The class selected for a flight has a significant impact on emissions associated with air travel, as larger seats occupy more space on the aircraft and are heavier. The appropriate travel class should be determined according to the following criteria:
 - **Flights under five hours:** Employees are expected to select economy class for flights lasting less than five hours. However, the business-class option may be considered for employees aged 55 and over, taking their comfort needs into account.
 - *A round-trip economy-class flight from Istanbul to London generates approximately 0.5 tonnes of CO₂ emissions.*
 - **Flights exceeding five hours:** Longer flight durations increase the need for comfort and rest on long-haul journeys. Business class may be selected for flights exceeding five hours.
 - *A round-trip economy-class flight from Istanbul to New York generates approximately 1.9 tonnes of CO₂ emissions, whereas the same flight in business class generates 3.6 tonnes of CO₂ emissions.*

First-class bookings are not permitted under any circumstances, regardless of flight duration.

3. **Travel by car:** Employees travelling to the same destination on the same dates are encouraged to travel together wherever possible. This practice aims to reduce carbon emissions, optimise costs and ensure efficient use of resources. Where necessary, online platforms or noticeboards may be used to facilitate this coordination among team members.

Accommodation selection: When selecting accommodation for business travel, the following considerations should be taken into account in order to minimise emissions:

- Accommodation options close to the meeting venue, or main destination should be prioritised. This reduces the need for additional transport and lowers carbon emissions.
- Accommodation that is easily accessible by public transport should be preferred. This encourages the use of low-carbon modes of transport throughout the trip.

Accommodation facilities with energy-efficiency and/or environmental certifications (such as LEED, Green Key, etc.) should be prioritised. Such preferences contribute to supporting energy savings, waste reduction, efficient water use and responsible procurement practices.

4.3 Annual Flight Limit

In line with the organisation's sustainability targets, annual limits on employees' business-related flights are planned to be introduced. The purpose of this practice is to reduce carbon emissions and encourage the use of virtual meetings and alternative modes of transport.

From 2027 onwards, per-capita carbon emissions arising from business-related flights at partner, manager and other employee levels will be monitored as an annual performance indicator in line with corporate sustainability targets.

This indicator shall be determined annually, taking into account the employee's job description, position and travel requirements. Where critical business requirements exist, flights that need to be taken in excess of the annual limit may be considered on an exceptional basis, subject to the approval of the relevant manager.

5. Business Travel Bookings

In order to ensure compliance with this policy and facilitate employee decision-making, the transition to the business travel management tool that Forvis Mazars Group plans to introduce globally will be evaluated in the coming period in line with local priorities and operational requirements.

6. Policy Review

This business travel policy shall be reviewed periodically to ensure alignment with Forvis Mazars Türkiye's net-zero plan, sustainability targets, legal requirements and best practices. Updates shall be communicated to the relevant country management and employees in a timely manner.

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