



# Sustainability metrics and supplementary information 2025

**forv/s  
mazars**

## Sustainability metrics and supplementary information

This document details our sustainability metrics and methodologies for FY25, together with our GRI Standards disclosures and external assurance report. This content supplements the main narrative in our [Sustainability report 2025](#) and [Climate-related Financial Disclosure report 2025](#). We also reference our [Transparency report 2024/2025](#) and our [Consolidated financial statements](#) for additional information.

# Contents

- 1** KPIs
- 8** Guiding principles and methodology
- 26** GRI Index table
- 37** External assurance report

# KPIs

## Environmental

GHG emissions	Unit	FY23	FY24	FY25
<b>Scope 1</b>				
Natural gas	tCO <sub>2e</sub>	150	136	105
<b>Scope 2</b>				
Electricity (location-based)	tCO <sub>2e</sub>	528	420	481
Electricity (market-based)	tCO <sub>2e</sub>	138	110	221
<b>Scope 3</b>				
Business travel	tCO <sub>2e</sub>	2,339	3,292	2,335
Employee commuting	tCO <sub>2e</sub>	1,339	1,323	1,492
Fuel and electricity related activities	tCO <sub>2e</sub>	208	166	205
Upstream transportation	tCO <sub>2e</sub>	40	51	59
Purchased goods and services	tCO <sub>2e</sub>	3,594	3,495	4,421
Capital goods	tCO <sub>2e</sub>	852	1,302	1,239
Water	tCO <sub>2e</sub>	11	11	11
Waste total	tCO <sub>2e</sub>	31	21	34
Incinerated waste	tCO <sub>2e</sub>	1	1	< 1
Landfilled waste	tCO <sub>2e</sub>	27	18	33
Recycled waste	tCO <sub>2e</sub>	4	2	1
Anaerobic digestion waste	tCO <sub>2e</sub>	< 1	< 1	< 1
<b>Scope 3 total</b>	<b>tCO<sub>2e</sub></b>	<b>8,414</b>	<b>9,661</b>	<b>9,796</b>

# KPIs

GHG emissions	Unit	FY23	FY24	FY25
Total – Scopes 1, 2 & 3 (location-based)	tCO <sub>2</sub> e	9,092	10,217	10,382
Total – Scopes 1, 2 & 3 (market-based)	tCO <sub>2</sub> e	8,703	9,907	10,122
<b>Beyond GHG Protocol minimum boundary GHG emissions<sup>1</sup></b>				
Homeworking	tCO <sub>2</sub> e	991	1,105	832
Hotel stays	tCO <sub>2</sub> e	190	228	243
<b>Headcount GHG intensity metrics</b>				
Total location-based GHG emissions per headcount	tCO <sub>2</sub> e/employee	3	3	3
Total market-based GHG emissions per headcount	tCO <sub>2</sub> e/employee	3	3	3
<b>Revenue GHG intensity metrics</b>				
Total location-based GHG emissions per revenue	tCO <sub>2</sub> e/£m	27	28	26
Total market-based GHG emissions per revenue	tCO <sub>2</sub> e/£m	26	27	26
<b>Headcount and revenue totals</b>				
Headcount <sup>2</sup>	Number	3,273	3,407	3,448
Revenue/turnover	£m	335	362	392

<sup>1</sup> The total GHG emissions data does not include emissions from homeworking and hotel stays, as these categories fall outside the minimum boundary defined by the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, and the SBTi GHG Accounting Criteria Assessment Indicators. The business travel and total emissions for FY23 have been updated as a result of the exclusion of emissions from homeworking and hotel stays.

<sup>2</sup> Total headcount includes employees and partners as of the last working day of the financial year for the UK and our overseas subsidiary and offshore teams. Data does not include contractors, secondees, agency workers and interns. Interns have been excluded from FY24 onwards.

# KPIs

Other metrics	Unit	FY23	FY24	FY25
Electricity	kWh	2,473,604	1,844,517	1,874,979
Percentage for electricity from renewable source <sup>3</sup>	Percentage	86	88	81
<b>Waste</b>				
Incinerated waste	kg	63,170	77,820	92,100
Landfilled waste	kg	53,372	34,026	64,268
Recycled waste	kg	165,576	198,641	143,408
Anaerobic digestion waste	kg	6,050	2,240	18,752
Paper usage <sup>4</sup>	Sheets	1,343,000	1,354,000	1,288,000
Proportion of offices in the UK (excluding serviced offices) sending zero waste to landfill <sup>5</sup>	Percentage	85	100	100
Proportion of offices in the UK (excluding serviced offices) using electricity from 100% renewable sources <sup>6</sup>	Percentage	62	85	85

<sup>3</sup> Percentage of 100% renewable energy kWh out of total kWh across estate.

<sup>4</sup> Printing total based on number of inked pages printed and copied.

<sup>5</sup> The data excludes serviced offices in the UK and overseas subsidiary and offshore teams. The data is a snapshot as of the last working day of the financial year. Data is determined by proportioning the number of offices which are zero waste to landfill against the total number of offices.

<sup>6</sup> The data excludes serviced offices in the UK and overseas subsidiary and offshore teams. The data is a snapshot as of the last working day of the financial year. Data is determined by proportioning the number of offices which have a 100% certified renewable electricity certificate against the total number of offices.

# KPIs

## Social and Governance

People, culture and ethics	Unit	FY23	FY24	FY25
Issues raised through Speaking Up activities <sup>7</sup>	Number	27	36	72
Dismissals for misconduct	Number	11	7	7
Breaches of external audit independence regulation <sup>8</sup>	Number	11	13	3
Quality Index Score <sup>9</sup>	Percentage	--	--	75 <b>NEW</b>
Engagement Index Score <sup>10</sup>	Percentage	--	--	77 <b>NEW</b>
Percentage of employees that received a regular performance review	Percentage	--	97	97
Average supplier payment days <sup>11</sup>	Days	38	32	35

<sup>7</sup> Significant increase in FY25 reflects the Financial Reporting Council's updated reporting methodology from April 2024, which now includes a broader range of matters.

<sup>8</sup> Number of breaches relating to external audit independence regulations reported to the regulator.

<sup>9</sup> Quality Index Score is derived from the quality-related questions within the Global People Survey which was first launched in October 2025. Completed each October in relation to the previous year (e.g. October 2025 reflected in FY25 column).

<sup>10</sup> Engagement Index Score from our Global People Survey which was first launched in October 2025. Completed each October in relation to the previous year (e.g. October 2025 reflected in FY25 column).

<sup>11</sup> We have not included data from our offshore operations in India and MBSI where the purchase ledger is not a UK-owned operation.

# KPIs

Headcounts	Unit	FY23*	FY24	FY25
<b>By age group</b>				
Under 31 years old	Percentage	54	53	51
31 – 50 years old	Percentage	38	39	41
Over 50 years old	Percentage	9	8	8

Headcounts	Unit	FY23		FY24		FY25	
<b>By contract type</b>		Male	Female	Male	Female	Male	Female
Permanent	Number	1,692	1,526	1,764	1,594	1,779	1,635
Temporary	Number	26	24	26	16	16	15
Non-guaranteed hours	Number	5	0	6	1	3	0
Full time	Number	1,691	1,394	1,757	1,442	1,767	1,483
Part time	Number	32	156	39	169	31	167

Headcounts	Unit	FY23*			FY24*			FY25		
<b>By categories</b>		Under 31 years old	31 – 50 years old	Over 50 years old	Under 31 years old	31 – 50 years old	Over 50 years old	Under 31 years old	31 – 50 years old	Over 50 years old
Partner	Percentage	0	61	39	0	63	37	0	61	39
Director	Percentage	1	76	24	0	75	25	0	78	22
Senior manager	Percentage	5	78	17	10	76	14	5	82	13
Manager	Percentage	34	58	8	34	60	6	32	63	6
Assistant manager	Percentage	35	51	14	37	49	15	47	42	11
Other staff	Percentage	78	19	3	77	21	3	76	21	3

\*Due to rounding, some of the total percentages do not add up to 100.

# KPIs

New hires	Unit	FY23	FY24	FY25
Male	Number	623	449	387
Female	Number	481	386	333

Attrition	Unit	FY23	FY24	FY25
Male	Number	294	255	371
Female	Number	252	242	280

Average training hours <sup>12</sup>	Unit	FY23	FY24	FY25
<b>By gender</b>				
Male	hours		193	211
Female	hours		168	173
<b>By category</b>				
Partner	hours		62	61
Director	hours		70	71
Senior manager	hours		70	66
Manager	hours		84	80
Assistant manager	hours		72	88
Other staff	hours		254	279

<sup>12</sup> The FY24 figures have been restated to reflect improvements in data quality and methodology. These changes have resulted in revised average training hours for the year.

# KPIs

Inclusion, diversity and wellbeing	Unit	FY23	FY24	FY25
Executive: Women	Percentage	38	38	30
Executive: Ethnic minority	Percentage	0	0	10
Governance Council: Women	Percentage	25	25	38
Governance Council: Ethnic minority	Percentage	0	0	0
Partners: Women	Percentage	28	30	31
Partners: Ethnic minority	Percentage	8	8	8
Highest paid individual vs median paid for all employees <sup>13</sup>	Ratio	26.5:1	20.3:1	24.1:1
Social mobility: Work experience provided <sup>14</sup>	Number	85	236	198

Community	Unit	FY23	FY24	FY25
Forvis Mazars donation to Mazars Charitable Trust <sup>15</sup>	£	701,862	721,630	779,833
Community contribution via Mazars Charitable Trust <sup>16</sup>	£	626,002	928,266	811,298
Community contribution: Number of awards <sup>17</sup>	Number	259	330	315
Volunteered time (absolute number) <sup>18</sup>	Hours	3,276	6,076	5,422
Volunteer participation	Percentage	16	24	23

<sup>13</sup> Ratio of highest paid individual (annual profit share and bonus) to median paid for all employees (annual salary and bonus), on a consistent period with the Gender and Ethnicity Pay Gap reporting.

<sup>14</sup> Total number of work experience placements provided through programmes that especially encourage applications from individuals from under-resourced backgrounds in the UK.

<sup>15</sup> Annual donation from the firm paid to the Mazars Charitable Trust in March.

<sup>16</sup> The cash value of the awards granted via the Mazars Charitable Trust for the year up to 31 March 2023, 2024 and 2025. The Mazars Charitable Trust financial year is from 1 April to 31 March.

<sup>17</sup> The number of awards granted via the Mazars Charitable Trust for the years up to 31 March 2023, 2024 and 2025. The Mazars Charitable Trust financial year is from 1 April to 31 March.

<sup>18</sup> Volunteered time is recorded on the firm's time recording system.

# Guiding principles and methodology

## Environmental KPIs

### Purpose

This section provides a comprehensive overview of the reporting standards, inventory boundary and calculation methodology used in the accounting and reporting of Forvis Mazars' greenhouse gas (GHG) emissions for the financial year 2024-2025, corresponding to the period 1 September 2024 to 31 August 2025.

The purpose of this section is to provide additional information regarding the environmental metrics presented in Forvis Mazars LLP's [Sustainability report 2025](#), the Sustainability metrics and supplementary information 2025 and [Climate-related Financial Disclosure report 2025](#), thereby strengthening the transparency and accountability for our environmental impact. It is therefore based on the best data available at the time of publication, while being transparent about the processes, procedures, assumptions and limitations of our GHG inventory.

Through this document, we aim to better demonstrate our environmental responsibility, build trust and engagement with our stakeholders, improve our capability of managing climate-related risks and opportunities and drive targeted performance improvements.

### Reporting standards

The quantification and reporting of our GHG emissions have been undertaken according to the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard and the Corporate Value Chain (Scope 3) Accounting and Reporting Standard, developed through a partnership between the World Resources Institute and the World Business Council for Sustainable Development.

We adhere to the internationally recognised GHG Protocol standards, ensuring that our GHG inventory is in line with environmental accounting best practice. Accordingly, our GHG accounting approach and environmental data management and reporting processes use consistent methodologies that are strictly guided by the GHG Protocol principles of relevance, completeness, consistency, transparency and accuracy. Where exclusions or uncertainties exist, such as those arising from estimates or assumptions, we make sure these are openly disclosed, aiming to provide straightforward and factual reporting.

In adhering to these principles, we commit to ensure that our GHG inventory constitutes a true representation of our GHG emissions by including all applicable emission sources and activities within our inventory boundary, whilst disclosing relevant exclusions and sources of uncertainty, including assumptions and estimations, through a factual and transparent approach. These principles have guided us in the implementation of the GHG Protocol standards, particularly when the application of the standards to specific issues or situations was ambiguous.

### Forvis Mazars' organisational boundaries

We have adopted an operational control approach to determine the organisational boundaries of our GHG inventory, meaning that we account for and report on all GHG emissions from operations over which Forvis Mazars LLP has the authority to introduce and implement operating policies. This includes our overseas subsidiaries and offshore teams controlled by Forvis Mazars LLP (UK). We have included our offshore operation in India which until 31 May 2024, formed part of the Forvis Mazars India firm which is not a subsidiary of Forvis Mazars LLP (UK), however a member firm of the wider Forvis Mazars network under a co-operation agreement. From 1 June 2024, the operations transferred to MBSI - a subsidiary of the Group network in India which is currently wholly dedicated to UK operations. Any exclusions are noted below and within an associated footnote on the KPI.

Please note that the methodology applies only to the current financial year. For additional details, please refer to previous [Sustainability reports](#). Our GHG inventory is based on Scopes 1, 2 and 3 of the GHG Protocol and reflects the accounting of the seven greenhouse gases covered by the Kyoto Protocol – carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>). We express all figures as carbon dioxide equivalent, using global warming potentials to convert other gases.

# Guiding principles and methodology

## Environmental KPIs

The sources of direct and indirect emissions that have been included within our operational boundary are presented in the following sections.



### Scope 1 direct emissions

This includes direct emissions from sources that are owned or controlled by Forvis Mazars.

- Stationary combustion: combustion of fuels in stationary sources used for heating and electricity generation in Forvis Mazars' premises.

### Scope 2 indirect emissions

This includes indirect emissions from the purchase of electricity, heating and cooling that is consumed in Forvis Mazars' premises.

- Electricity consumption in stationary sources
- Consumption of heating and cooling systems

### Scope 3 indirect emissions

This includes indirect emissions from sources not owned or controlled by Forvis Mazars.

- Purchased goods and services
- Capital goods
- Fuel-and-energy-related activities not included in Scope 1 and Scope 2 (upstream emissions from extraction, refining, enrichment and transportation of energy fuels used in the generation of electricity and heating used in Forvis Mazars' premises, as well as transmission and distribution losses from electricity)
- Upstream transportation and distribution
- Waste generated in operations

- Water used in operations
- Business travel
- Employee commuting
- Homeworking

The sources of emissions that have been excluded from our operational boundary and the pertinent reasons for exclusion are presented below.

- **Upstream leased assets:** fuel and energy consumption emissions as well as fugitive emissions from the operation of assets leased by Forvis Mazars (buildings and vehicles) are included under Scopes 1 and 2 of our GHG inventory.
- **Downstream transportation and distribution:** Forvis Mazars is a professional services firm. We do not sell products but rather services, which do not require transportation and distribution.
- **Processing of sold products:** Forvis Mazars is a professional services firm. We do not sell products but rather services, so we do not generate emissions from the processing of sold intermediate products.
- **Use of sold products:** Forvis Mazars is a professional services firm. We do not sell products but rather services. We are not currently in a position to measure emissions from the use of sold services.
- **End-of-life treatment of sold products:** Forvis Mazars is a professional services firm. We do not sell products but rather services.

# Guiding principles and methodology

## Environmental KPIs

- **Downstream leased assets:** Forvis Mazars does not lease any assets to other entities.
- **Franchises:** Forvis Mazars does not operate any franchises.
- **Investments:** Forvis Mazars does not hold equity investments and we are not currently in a position to measure indirect emissions associated with our financial advisory services.

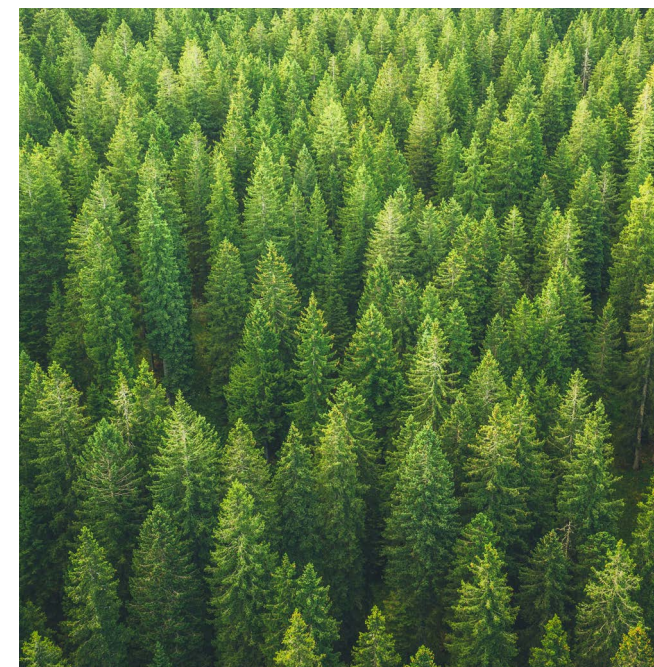
We have identified relevant Scope 3 emission categories by carefully reviewing our upstream and downstream value chain, guided by the GHG Protocol. Our selections reflect areas with significant emissions compared to Scopes 1 and 2, and those important to our stakeholders. We have focused on categories where we have reliable data and where Forvis Mazars can make a meaningful impact. We have chosen not to use a minimum threshold for inclusion, aiming for a full and transparent account of our GHG emissions. As additional guidance for professional services becomes available, we will keep working to improve the quality and coverage of our Scope 3 data.

### Recalculation and voluntary statement

Following the principles set out in the GHG Protocol, we update our GHG inventory when there are significant changes, such as business acquisitions, disposals, shifts in operational boundaries, adjustments to calculation methods or the discovery of notable errors. We use a 5% significance threshold for any adjustments, as recommended by SBTi. The main recalculations made to our previous emissions data, with brief reasons for each, are summarised below.

- The business travel emissions associated with the Group are now reported under Forvis Mazars Group and separated from Forvis Mazars emissions. This approach aligns with the operational control principle and provides a more accurate representation of the Group entity's activities. A re-baselining of business travel emissions is not required as they accounted for less than 5% of total emissions in the FY23 baseline.
- We have updated how we calculate our purchased goods and services, and capital goods emissions. These adjustments represent a significant shift in our carbon accounting methodology for FY25. Although we were unable to revise previous years' emissions using the same methodology in this report, we intend to do so in FY26 to improve consistency in our year-on-year comparisons.
- Insurance, donations and office rent are now excluded from our emissions calculations as these expenses do not generate emissions.

- We now use the purchase ledger instead of the previously used nominal ledger, as this provides more relevant data for calculating supply chain emissions. With greater transparency in expenses, we have been able to identify and exclude additional costs that do not result in emissions.
- We have adopted a hybrid methodology: emissions are calculated using supplier-specific data when available and average industry factors for the remainder. This shift has been made possible by a new supplier engagement tool with an extensive database of supplier emission factors.



# Guiding principles and methodology

## Environmental KPIs

### Scope 1

Emission source	Greenhouse gases	Calculation methodology	Data sources	Data collection units	Emission factor sources	Estimation uncertainties
Stationary combustion	CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O	<p>Where available, data on office-based gas consumption was collected through meter readings.</p> <p>When there was a lack of data availability and/or quality, estimations were made based on previous actual data received, seasonality, an agreed contribution percentage for service charge and/or apportionment based on headcount and floor size.</p>	<ul style="list-style-type: none"> <li>• Meter readings</li> <li>• Headcount records</li> <li>• Utility bills</li> <li>• Tenancy service charge agreements</li> <li>• Floor plans</li> </ul>	<ul style="list-style-type: none"> <li>• Units of energy, mass, or volume (i.e. kWh, m<sup>3</sup>, CuFt)</li> <li>• Floor size (i.e. m<sup>2</sup>, ft<sup>2</sup>)</li> <li>• Headcount</li> </ul>	<ul style="list-style-type: none"> <li>• DESNZ GHG Conversion Factors for Company Reporting (2024)</li> <li>• DESNZ GHG Conversion Factors for Company Reporting (2025)</li> <li>• Environment Canada National Inventory Report (2025)</li> </ul>	<p>These office spaces are in shared buildings which do not currently provide sub-metered gas use data. For this reason, we could not obtain actual gas consumption data. This may lead to slight overestimations in some cases and slight underestimations in others.</p>

# Guiding principles and methodology

## Environmental KPIs

### Scope 2

Emission source	Greenhouse gases	Calculation methodology	Data sources	Data collection units	Emission factor sources	Estimation uncertainties
Electricity consumption (location-based)	CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O	<p>Where available, data on office-based electricity consumption was collected through meter readings and utility bills displaying energy units.</p> <p>When there was a lack of data availability and/or quality, estimations were made based on previous actual data received, seasonality and/or apportionment based on headcount and floor size.</p> <p>For location-based calculations, whenever possible, sub-national or national emission factors were used to account for the different grid distribution areas of Forvis Mazars' offices. If these factors were unavailable, regional average emission factors were applied.</p>	<ul style="list-style-type: none"> <li>• Meter readings</li> <li>• Utility bills</li> <li>• Headcount records</li> <li>• Floor plans</li> </ul>	<ul style="list-style-type: none"> <li>• Units of energy (i.e. kWh, MWh)</li> <li>• Headcount</li> <li>• Floor size (i.e. m<sup>2</sup>, ft<sup>2</sup>)</li> </ul>	<ul style="list-style-type: none"> <li>• BEIS GHG Conversion Factors for Company Reporting (2021)</li> <li>• DESNZ GHG Conversion Factors for Company Reporting (2024)</li> <li>• DESNZ GHG Conversion Factors for Company Reporting (2025)</li> <li>• Environment Canada National Inventory Report (2024)</li> <li>• Environment Canada National Inventory Report (2025)</li> <li>• UN 2022 Energy Balance Visualisations (2025)</li> </ul>	<p>Most of our office spaces are in shared buildings and some do not provide sub-metered energy use data. For this reason, in some instances we could not obtain actual electricity consumption data related to our demise. This may lead to slight overestimations in some cases and slight underestimations in others.</p> <p>Using regional average emission factors whenever national or sub-national emission factors were unavailable may lead to slight overestimations in some cases and underestimations in others, as they don't reflect the specific emissions of power grids in the relevant cities or countries.</p> <p>Using average regional, sub-national, national or residual mix emission factors may lead to slight overestimations in some cases and underestimations in others. This is because they reflect the average emissions from power grids or all untracked and unclaimed electricity consumption, not the specific emissions from Forvis Mazars' electricity suppliers.</p>

# Guiding principles and methodology

## Environmental KPIs

Emission source	Greenhouse gases	Calculation methodology	Data sources	Data collection units	Emission factor sources	Estimation uncertainties
Electricity consumption (market-based)	CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O	<p>Same methodology as Electricity consumption (location-based).</p> <p>When information about market-based instruments from energy attribute certificates, renewable energy contracts or emission factors provided by local electricity suppliers was available, these factors were used.</p> <p>In their absence, residual mix emission factors were used when available. Otherwise, regional, sub-national and national average emission factors were used.</p>	<ul style="list-style-type: none"> <li>• Meter readings</li> <li>• Utility bills</li> <li>• Headcount records</li> <li>• Floor plans</li> <li>• Energy contracts</li> <li>• Renewable energy certificates</li> </ul>	<ul style="list-style-type: none"> <li>• Units of energy (i.e. kWh, MWh)</li> <li>• Headcount</li> <li>• Floor size (i.e. m<sup>2</sup>, ft<sup>2</sup>)</li> </ul>	<ul style="list-style-type: none"> <li>• BEIS GHG Conversion Factors for Company Reporting (2021)</li> <li>• DESNZ GHG Conversion Factors for Company Reporting (2024)</li> <li>• DESNZ GHG Conversion Factors for Company Reporting (2025)</li> <li>• Environment Canada National Inventory Report (2024)</li> <li>• Environment Canada National Inventory Report (2025)</li> <li>• UN 2022 Energy Balance Visualisations (2025)</li> <li>• AIB (2025) European Residual Mixes</li> </ul>	<p>Most of our office spaces are in shared buildings and some do not provide sub-metered energy use data. For this reason, in some instances we could not obtain actual electricity consumption data related to our demise. This may lead to slight overestimations in some cases and slight underestimations in others.</p> <p>Using regional average emission factors whenever national or sub-national emission factors were unavailable may lead to slight overestimations in some cases and underestimations in others, as they don't reflect the specific emissions of power grids in the relevant cities or countries.</p> <p>Using average regional, sub-national, national or residual mix emission factors may lead to slight overestimations in some cases and underestimations in others. This is because they reflect the average emissions from power grids or all untracked and unclaimed electricity consumption, not the specific emissions from Forvis Mazars' electricity suppliers.</p>

# Guiding principles and methodology

## Environmental KPIs

### Scope 3

Emission source	Greenhouse gases	Calculation methodology	Data sources	Data collection units	Emission factor sources	Estimation uncertainties
Purchased goods and services and capital goods	CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O	<p>A spend-based approach was primarily used to estimate emissions generated by purchased goods, services and capital goods. We used spend data from our internal financial system, which is based on purchase ledger.</p> <p>To avoid double counting or overestimations, certain accounts were excluded from the emissions calculations, including expenses accounted for under other scopes (e.g., business travel, utilities), or non-emissive expenses (e.g. rent, insurance, donations costs).</p> <p>We then mapped the included spend categories to supplier-specific emissions factors, where available. This data was integrated into our calculations by allocating a portion of the supplier's total emissions based on our spending relative to their total revenue. Otherwise, average industry emissions factors were used, based on the descriptions of our procurement accounting categories and NAICS sector codes. These factors were then multiplied by the economic value of each procurement category.</p>	<ul style="list-style-type: none"> <li>Financial consolidation and reporting system</li> <li>Supplier-specific emissions survey</li> </ul>	<ul style="list-style-type: none"> <li>Spend</li> <li>CO<sub>2</sub>e (shared by suppliers in survey)</li> <li>Revenue (relevant currency)</li> </ul>	<ul style="list-style-type: none"> <li>Cornerstone Sustainability Data Initiative 2025. Accessed November 2025</li> <li>Exchange rates adopted by Forvis Mazars 2025</li> <li>US Supply Chain Factors by Cornerstone 2025. Accessed November 2025</li> <li>Supplier-specific emission factors</li> </ul>	<p>Using a spend-based methodology to calculate emissions across standard categories of goods, services and capital goods may lead to slight overestimations in some cases and underestimations in others. This is because average industry emission factors do not reflect the specific emissions from Forvis Mazars' suppliers.</p> <p>They also carry a high degree of uncertainty, as products and services are grouped under broad spending categories, which are then matched to equally broad emission factors. This approach may therefore not accurately represent the specific emissions of different products or services within each category.</p>

# Guiding principles and methodology

## Environmental KPIs

Emission source	Greenhouse gases	Calculation methodology	Data sources	Data collection units	Emission factor sources	Estimation uncertainties
Employee commuting	CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O	<p>In the UK, we introduced an employee commuting survey app to collate commuting data. The survey has been pre-populated with team members' primary office postcodes and home postcodes to calculate the travel distance to improve accuracy of the data.</p> <p>For our overseas subsidiary and offshore teams, data on employee commuting patterns was collected through a global annual survey.</p> <p>Both surveys captured data on the types of transportation used, the distance travelled to and from the office per day, the number of commuting days per week and the average number of working days per year. The aggregated weekly data per transportation type was then extrapolated to an annual value. In cases where the survey response rate was not 100%, the data was also extrapolated to account for the total headcount of employees, thereby obtaining the total annual distance travelled by each mode of transportation.</p> <p>Where data on the fuel consumed was unavailable, national and international default emission factors were applied for the type of transportation mode</p>	<ul style="list-style-type: none"> <li>Employee commuting survey</li> </ul>	<ul style="list-style-type: none"> <li>Units of distance (i.e. miles, kilometres)</li> <li>Modes of transport (i.e. car, bike, train)</li> <li>Number of days in the office/working from home</li> <li>Postcodes (home and primary office)</li> </ul>	<ul style="list-style-type: none"> <li>BEIS GHG Conversion Factors for Company Reporting (2024)</li> <li>DESNZ GHG Conversion Factors for Company Reporting (2025)</li> </ul>	<p>When extrapolating the data to an annual value, the limitation of the survey's timeframe may lead to slight underestimations in some cases and slight overestimations in others.</p> <p>Since the data is based on employee responses, there is a high level of uncertainty. Human error may lead to slight underestimations in some cases and overestimations in others.</p>

# Guiding principles and methodology

## Environmental KPIs

Emission source	Greenhouse gases	Calculation methodology	Data sources	Data collection units	Emission factor sources	Estimation uncertainties
Homeworking	CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O	<p>Data on employee homeworking patterns was collected through the employee commuting surveys which we distributed across the UK and our overseas subsidiary and offshore teams. The survey collected data on the number of homeworking days per week, the average number of working weeks per year.</p> <p>The aggregated weekly data was then extrapolated to an annual value. In cases where the survey response rate was not 100%, the data was also extrapolated to account for the total headcount of employees, thereby obtaining the total number of homeworking days per year.</p> <p>For homeworking, whenever possible, sub-national or national emission factors were used to account for the different grid distribution areas where Forvis Mazars' employees live. If these factors were unavailable, regional average emission factors were applied.</p>	<ul style="list-style-type: none"> <li>Employee commuting and homeworking survey</li> </ul>	<ul style="list-style-type: none"> <li>Homeworking days</li> </ul>	<ul style="list-style-type: none"> <li>Ecometrica homemaker model 2025</li> <li>NRC 2025, CIBSE 2012, Statistics Canada 2023, EC 2025</li> </ul>	<p>When extrapolating the data to an annual value, the limitation of the survey's timeframe may lead to slight underestimations in some cases and slight overestimations in others.</p> <p>The assumption that a typical workday lasts 8.5 hours may lead to slight overestimations in some cases and slight underestimations in others, as it may not reflect the specific working hours of Forvis Mazars' employees.</p>

# Guiding principles and methodology

## Environmental KPIs

Emission source	Greenhouse gases	Calculation methodology	Data sources	Data collection units	Emission factor sources	Estimation uncertainties
Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O	<p>As this category encompasses well-to-tank emission factors – which account for upstream emissions as well as transmission and distribution losses of purchased fuel, electricity, steam, heating, and cooling – activity data was derived from the relevant Scope 1 and 2 categories.</p> <p>Upstream emissions were estimated using industry average emission factors for extraction, production and transportation per unit of fuel consumption. Emissions from transmission and distribution losses were estimated using regional and national average transmission and distribution loss rates.</p>	<ul style="list-style-type: none"> <li>• Meter readings</li> <li>• Utility bills</li> <li>• Floor plans</li> <li>• Headcount records</li> </ul>	<ul style="list-style-type: none"> <li>• Units of energy (i.e. kWh, MWh)</li> <li>• Units of energy, mass, or volume (i.e. kWh, m<sup>3</sup>, CuFt)</li> <li>• Floor size (i.e. m<sup>2</sup>, ft<sup>2</sup>)</li> <li>• Headcount</li> </ul>	<ul style="list-style-type: none"> <li>• BEIS GHG Conversion Factors for Company Reporting (2021)</li> <li>• DESNZ GHG Conversion Factors for Company Reporting (2024)</li> <li>• DESNZ GHG Conversion Factors for Company Reporting (2025)</li> <li>• Environment Canada National Inventory Report (2024)</li> <li>• Environment Canada National Inventory Report (2025)</li> <li>• UN 2022 Energy Balance Visualisations (2025)</li> </ul>	The estimation uncertainties applicable to stationary combustion and electricity consumption are also applicable to fuel- and energy-related activities.

# Guiding principles and methodology

## Environmental KPIs

Emission source	Greenhouse gases	Calculation methodology	Data sources	Data collection units	Emission factor sources	Estimation uncertainties
Upstream transportation and distribution	CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O	<p>Due to a lack of specific data on the mass, distance and mode of each shipment delivered by transportation providers, a spend-based methodology was used to calculate emissions from upstream transportation and distribution.</p> <p>The spend data was collected from delivery invoices and accounting records. Cradle-to-gate emission factors for a default courier and messenger service, based on economic value, were then applied to calculate emissions.</p>	<ul style="list-style-type: none"> <li>Accounting records</li> </ul>	<ul style="list-style-type: none"> <li>Spend</li> </ul>	<ul style="list-style-type: none"> <li>DESNZ GHG Conversion Factors for Company Reporting (2024)</li> <li>DESNZ GHG Conversion Factors for Company Reporting (2025)</li> <li>Forvis Mazars 2025</li> <li>US Supply Chain Factors by Cornerstone 2025. Accessed November 2025</li> </ul>	<p>Spend-based emissions calculations do not reflect specific activity data but rather average prices for transportation services, which entails a high level of uncertainty due to fluctuations in such prices.</p> <p>Using default emission factors for courier and messenger services may lead to slight overestimations in some cases and underestimations in others, as they do not reflect the specific fuel type or vehicle used by Forvis Mazars' suppliers.</p>

# Guiding principles and methodology

## Environmental KPIs

Emission source	Greenhouse gases	Calculation methodology	Data sources	Data collection units	Emission factor sources	Estimation uncertainties
Waste	CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O	<p>When available, data on the quantity of waste generated, the type of waste and the waste treatment method was collected through private waste collection records and building maintenance waste collection records and contracts.</p> <p>When building waste reports were unavailable, the data was based off average bin weights which was multiplied by the frequency of contracted bin collections to cover the reporting period.</p> <p>When there was a lack of data availability and/or quality, estimations were made based on previous actual data received, seasonality and/or apportionment based on floor size.</p> <p>Due to unavailable data and limited infrastructure in Delhi and Pune, our offshore teams, it was assumed that the waste was sent to landfill and the data was estimated by headcount to calculate the amount of waste generated by Forvis Mazars.</p> <p>Default emission factors for each treatment method were then applied to calculate emissions.</p> <p>The shredded confidential waste data was provided by the private waste contractor and confirmed the waste was sent for recycling.</p>	<ul style="list-style-type: none"> <li>Private waste collection records</li> <li>Building maintenance waste collection records and contracts</li> <li>Floor plan</li> <li>Headcount records</li> </ul>	<ul style="list-style-type: none"> <li>Units of mass and volume (i.e. kilograms, litres)</li> <li>Frequency of bin collections</li> <li>Headcount</li> <li>Floor size (i.e. m<sup>2</sup>, ft<sup>2</sup>)</li> </ul>	<ul style="list-style-type: none"> <li>DESNZ GHG Conversion Factors for Company Reporting (2024)</li> <li>DESNZ GHG Conversion Factors for Company Reporting (2025)</li> <li>WBCSD/WRI 2015</li> </ul>	<p>Most of our office spaces are in shared buildings and some are unable to provide specific waste reports.</p> <p>For this reason, in some instances we apportioned whole building waste data by the floor space which Forvis Mazars occupies.</p> <p>In some instances, the waste data throughout the year was unavailable due to contracting issues, and this led to estimates based on previous year actuals. In these scenarios, it may have led to slight underestimations in some cases and slight overestimations in others.</p> <p>The assumption that the waste was landfilled whenever reliable data on regional waste information was unavailable may lead to slight overestimations in some cases.</p>

# Guiding principles and methodology

## Environmental KPIs

Emission source	Greenhouse gases	Calculation methodology	Data sources	Data collection units	Emission factor sources	Estimation uncertainties
Water	CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O	<p>Accurate water data was unavailable, therefore, the number of headcounts was used to estimate water supply and treatment using default assumptions of water intensity per employee.</p> <p>A default water emission factor was then applied to calculate emissions.</p>	<ul style="list-style-type: none"> <li>Headcount records</li> </ul>	<ul style="list-style-type: none"> <li>Headcount</li> </ul>	<ul style="list-style-type: none"> <li>Conversion Factors for Company Reporting (2024)</li> <li>DESNZ GHG Conversion Factors for Company Reporting (2025)</li> </ul>	<p>Most of our offices are in shared buildings and the majority do not provide sub-metered water consumption data. For this reason, no actual water supply and treatment data can be obtained.</p> <p>Therefore, a default assumption of water intensity per employee was applied, which may lead to slight overestimations in some cases and slight underestimations in others. As the volume of water diverted for treatment is not currently metered across all offices, it was assumed that it is the same as the volume of water supplied.</p>

# Guiding principles and methodology

## Environmental KPIs

Emission source	Greenhouse gases	Calculation methodology	Data sources	Data collection units	Emission factor sources	Estimation uncertainties
Business travel: air	CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O	<p>Data on the distance travelled and cabin class type was collected through our travel management system.</p> <p>Emission factors specific to the flight distance and airfare class were applied whenever this information was available. Otherwise, default emission factors for average flights were used. In line with IPCC guidelines, all air travel emissions data include a multiplier factor of 1.9 to account for radiative forcing.</p>	<ul style="list-style-type: none"> <li>Travel management system records</li> </ul>	<ul style="list-style-type: none"> <li>Units of distance (i.e. miles, kilometres)</li> <li>Categories of the travel class</li> </ul>	<ul style="list-style-type: none"> <li>DESNZ GHG Conversion Factors for Company Reporting (2024)</li> <li>DESNZ GHG Conversion Factors for Company Reporting (2025)</li> </ul>	<p>In some instances, air travel expenses are paid by employees, who then submit expense claims to the accounting department for reimbursement. This data is not captured by the travel management system and therefore not included in this reporting.</p> <p>Our travel management system reflects live data, but often there is a delay in refunds and cancellations being reflected. These data gaps are reviewed and regarded as not material after investigation.</p> <p>Limited data is available for team members from our overseas subsidiary and offshore teams, only when they used the travel management system for booking. Given the size of these offices and their expected travel requirements, the data was not deemed material.</p>

# Guiding principles and methodology

## Environmental KPIs

Emission source	Greenhouse gases	Calculation methodology	Data sources	Data collection units	Emission factor sources	Estimation uncertainties
Business travel: rail	CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O	<p>Data on the distance travelled was collected through our travel management system.</p> <p>The trips were categorised into national and international trips (Eurostar). Specific emissions factors were applied to each type of trip.</p>	<ul style="list-style-type: none"> <li>Travel management system records</li> </ul>	<ul style="list-style-type: none"> <li>Units of distance (i.e. miles, kilometres)</li> <li>Route of the trip</li> </ul>	<ul style="list-style-type: none"> <li>DESNZ GHG Conversion Factors for Company Reporting (2024)</li> <li>DESNZ GHG Conversion Factors for Company Reporting (2025)</li> </ul>	<p>In some instances, rail travel expenses are paid by employees, who then submit expense claims to the relevant accounting department for reimbursement. This data is not captured by the travel management system and is therefore not included in our reporting total.</p> <p>Our travel management system shows live data, but often there is a delay in refunds and cancellations being reflected. These data gaps are reviewed and regarded as not material after investigation.</p> <p>Limited data is available for team members from our overseas subsidiary and offshore teams, only when they used the travel management system for booking. Given the size of these offices and their expected travel requirements, the data was not deemed material.</p>

# Guiding principles and methodology

## Environmental KPIs

Emission source	Greenhouse gases	Calculation methodology	Data sources	Data collection units	Emission factor sources	Estimation uncertainties
Business travel: taxis	CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O	<p>As mileage data was not fully available, expenditure data was collected from office contract invoices and our expenses platform.</p> <p>This expenditure data was converted to units of distance through the application of city-specific taxi rates from the 2024 Travel by taxi and PHV in GB report from the Department for Transport.</p> <p>Where possible, team members categorised their taxi expenses into 'black' and 'regular' cabs through the expenses platform, with relevant emission factors applied. When not categorised, 'regular' was assumed. As data on the type of fuel used for taxi travel was difficult to obtain, it was assumed that all taxis had conventional petrol motors.</p>	<ul style="list-style-type: none"> <li>Expenses platform records</li> <li>Invoices</li> </ul>	<ul style="list-style-type: none"> <li>Spend (GBP)</li> <li>Taxi type (EV/ Hybrid, regular or black)</li> </ul>	<ul style="list-style-type: none"> <li>DESNZ GHG Conversion Factors for Company Reporting (2024)</li> <li>DESNZ GHG Conversion Factors for Company Reporting (2025)</li> </ul>	<p>Due to difficulties in calculating, tracking, and categorising business travel mileage expenses for the majority of trips related to our overseas subsidiary and offshore teams, this data was not included. Business travel by taxi is paid by employees, who then submit expense claims to the relevant accounting department for reimbursement. This may lead to gaps in data capturing due to reliance on individuals inputting their own expenses.</p> <p>The assumption that all taxis had conventional petrol motors may lead to a slight overestimation in some cases, as it does not reflect taxi travel in hybrid or electric vehicles, or in modern vehicles with high fuel efficiency rates.</p>

# Guiding principles and methodology

## Environmental KPIs

Emission source	Greenhouse gases	Calculation methodology	Data sources	Data collection units	Emission factor sources	Estimation uncertainties
Business travel: employee-owned cars	CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O	Data on the distance travelled, car size and type of fuel was collected through our expenses platform.	<ul style="list-style-type: none"> <li>Expenses platform records</li> </ul>	<ul style="list-style-type: none"> <li>Units of distance (i.e. miles, kilometres)</li> <li>Fuel type (i.e. petrol, hybrid, diesel)</li> <li>Car engine size (i.e. small, medium, large)</li> </ul>	<ul style="list-style-type: none"> <li>DESNZ GHG Conversion Factors for Company Reporting (2024)</li> <li>DESNZ GHG Conversion Factors for Company Reporting (2025)</li> </ul>	<p>Business travel in employee-owned cars is usually paid by employees, who then submit expense claims to the relevant accounting department for reimbursement.</p> <p>This may lead to gaps in data capturing due to reliance on individuals inputting their own expenses.</p> <p>Due to difficulties in calculating, tracking, and categorising business travel mileage expenses for the majority of trips related to our overseas subsidiary and offshore teams, this data was not included.</p>

# Guiding principles and methodology

## Environmental KPIs

Emission source	Greenhouse gases	Calculation methodology	Data sources	Data collection units	Emission factor sources	Estimation uncertainties
Business travel: hotels	CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O	<p>Data on the number of hotel night stays was collected through our travel management platform and booking records.</p> <p>National and international hotel-specific emission factors were applied.</p>	<ul style="list-style-type: none"> <li>Travel management system records</li> </ul>	<ul style="list-style-type: none"> <li>Number of hotel nights</li> <li>Location</li> </ul>	<ul style="list-style-type: none"> <li>CIBSE 2012, BEIS (2024)</li> <li>CIBSE 2012, DESNZ (2025)</li> <li>CIBSE 2012, EPA (2025)</li> <li>CIBSE 2012, EC (2025)</li> <li>UN 2022 Energy Balance Visualisations (2025)</li> </ul>	<p>In some instances, hotel travel expenses are paid by employees, who then submit expense claims to the relevant accounting department for reimbursement. This data is not captured by the travel management system and is therefore not included in our reporting total.</p> <p>Limited data is available for team members from our overseas subsidiary and offshore teams, only when they used the travel management system for booking. Given the size of these offices and their expected travel requirements, the data was not deemed material.</p>

# GRI Index Table

Forvis Mazars in the UK has reported the information cited in this GRI content index for the period from 1 September 2024 to 31 August 2025 in accordance with the GRI Standards.

GRI Standards	Disclosure description	Location <sup>1</sup> or Omission explanation	SDGs
<b>GRI 2: General Disclosures 2021</b>			
<b>1. The organisation and its reporting practices</b>			
2-1	Organisational details	About Forvis Mazars <a href="#">Forvis Mazars in the UK Transparency report 2024/2025</a> , pages 22-30	
2-1-a	Legal name	About this report	
2-1-b	Nature of ownership and legal form	About Forvis Mazars <a href="#">Forvis Mazars in the UK Transparency report 2024/2025</a> , pages 22-30	
2-1-c	Location of its headquarters	Back cover	
2-1-d	Countries of operation	About Forvis Mazars <a href="#">Forvis Mazars in the UK Transparency report 2024/2025</a> , pages 22-30	
2-2	Entities included in the organisation's sustainability reporting	Overseas subsidiary and offshore teams controlled by Forvis Mazars LLP (UK). We have included our offshore operation in India which until 31 May 2024, formed part of the Forvis Mazars India firm which is not a subsidiary of Forvis Mazars LLP (UK), however a member firm of the wider Forvis Mazars network under a co-operation agreement. From 1 June 2024, the operations transferred to MBSI - a subsidiary of the Group network in India which is currently wholly dedicated to UK operations.	

<sup>1</sup> Where a specific report and page number is not listed, the location is within the Forvis Mazars in the UK Sustainability report 2025, the Sustainability metrics and supplementary information 2025 and Climate-related Financial Disclosure report 2025.

# GRI Index table

GRI Standards	Disclosure description	Location <sup>1</sup> or Omission explanation	SDGs
<b>2-3</b>	<b>Reporting period, frequency and contact point</b>		
2-3-a & b	Reporting period	1 September 2024 to 31 August 2025	
2-3-c	Publication date	About this report	
2-3-d	Contact point	Back cover	
2-4	Restatements of information	Restatements of information and changes in scope have been detailed within the footnote relevant to the KPI.	
		Guiding principles and methodology	
2-5	External assurance	External assurance report	
<b>2. Activities and workers</b>			
<b>2-6</b>	<b>Activities, value chain and other business relationships</b>		
2-6-a	The sector(s) in which it is active	About Forvis Mazars	
2-6-b	Describe its value chain	About Forvis Mazars	
2-6-c	Other relevant business relationships	About Forvis Mazars Social	
2-6-d	Significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period	No significant changes in reporting have taken place.	

# GRI Index table

GRI Standards	Disclosure description	Location <sup>1</sup> or Omission explanation	SDGs
<b>2-7</b>	<b>Employees</b>		
2-7-a	Total number of employees by gender and by region	Social KPIs	SDG 8, SDG 10
2-7-b	Total number of permanent employees, temporary employees, non-guaranteed hours employees, full-time employees and part-time employees	Social KPIs	SDG 8, SDG 10
2-7-c	Methodologies and assumptions used to compile the data	Social KPIs	
2-7-d	Contextual information necessary to understand the data reported under 2-7-a and 2-7-b	KPIs	
2-7-e	Significant fluctuations in the number of employees during the reporting period and between reporting periods	We are seeing steady growth.	
2-8	Workers who are not employees	Social KPIs	SDG 8
<b>3. Governance</b>			
2-9	Governance structure and composition	Our sustainability strategy Governance <a href="#">Forvis Mazars in the UK Transparency report 2024/2025</a> , pages 36-49	SDG 5, SDG 16
2-10	Nomination and selection of the highest governance body	<a href="#">Forvis Mazars in the UK Transparency report 2024/2025</a> , pages 36-49	SDG 5, SDG 16

# GRI Index table

GRI Standards	Disclosure description	Location <sup>1</sup> or Omission explanation	SDGs
2-11	Chair of the highest governance body	<a href="#">Forvis Mazars in the UK Transparency report 2024/2025</a> , pages 36-49	SDG 16
2-12	Role of the highest governance body in overseeing the management of impacts	Our sustainability strategy Governance <a href="#">Forvis Mazars in the UK Transparency report 2024/2025</a> , pages 36-49	SDG 16
2-13	Delegation of responsibility for managing impacts	Our sustainability strategy <a href="#">Forvis Mazars in the UK Transparency report 2024/2025</a> , pages 36-49	
2-14	Role of the highest governance body in sustainability reporting	Our sustainability strategy <a href="#">Forvis Mazars in the UK Transparency report 2024/2025</a> , pages 36-49	
2-15	Conflicts of interest	<a href="#">Forvis Mazars in the UK Transparency report 2024/2025</a> , pages 122-126	SDG 16
2-16	Communication of critical concerns	<a href="#">Forvis Mazars in the UK Transparency report 2024/2025</a> , pages 36-49	
2-17	Collective knowledge of the highest governance body	Our sustainability strategy	
2-18	Evaluation of the performance of the highest governance body	<a href="#">Forvis Mazars in the UK Transparency report 2024/2025</a> , pages 36-49	
2-19	Remuneration policies	<a href="#">Forvis Mazars in the UK Transparency report 2024/2025</a> , pages 20 and 123-124	
2-20	Process to determine remuneration	<a href="#">Forvis Mazars in the UK Transparency report 2024/2025</a> , pages 37-49, 41 and 123-124	
<b>2-21</b>	<b>Annual total compensation ratio</b>		
2-21-a	Ratio of the annual total compensation for the organisation's highest-paid individual to the median annual total compensation for all employees	KPIs	

# GRI Index table

GRI Standards	Disclosure description	Location <sup>1</sup> or Omission explanation	SDGs
2-21-c	Contextual information necessary to understand the data and how the data has been compiled	KPIs	
<b>4. Strategy, policies and practices</b>			
2-22	Statement on sustainable development strategy	CEO message	SDG 16
2-23	Policy commitments	Our sustainability strategy Environmental Social Governance <a href="#">Forvis Mazars in the UK Transparency report 2024/2025</a>	
2-24	Embedding policy commitments	Our sustainability strategy Environmental Social Governance <a href="#">Forvis Mazars in the UK Transparency report 2024/2025</a>	
2-25	Processes to remediate negative impacts	Governance <a href="#">Forvis Mazars in the UK Transparency report 2024/2025</a> , page 21-61	
2-26	Mechanisms for seeking advice and raising concerns	Governance <a href="#">Forvis Mazars in the UK Transparency report 2024/2025</a> , page 9-13, 68-100	SDG 16

# GRI Index table

GRI Standards	Disclosure description	Location <sup>1</sup> or Omission explanation	SDGs
2-27	Compliance with laws and regulations	Governance KPIs <a href="#">Forvis Mazars in the UK Transparency report 2024/2025</a>	
2-28	Membership associations	<a href="#">Forvis Mazars in the UK Transparency report 2024/2025</a>	
<b>5. Stakeholder engagement</b>			
2-29	Approach to stakeholder engagement	About Forvis Mazars	
2-30	Collective bargaining agreements	This information is not captured as Forvis Mazars team members are not covered by collective bargaining agreements.	SDG 8
<b>GRI 3: Material topics</b>			
3-1	Process to determine material topics	About this report	
3-2	List of material topics	About this report	
<b>GRI 201: Economic Performance 2016</b>			
3-3	Management of material topics	About Forvis Mazars <a href="#">Forvis Mazars in the UK Transparency report 2024/2025</a> , page 121 <a href="#">Forvis Mazars in the UK Consolidated financial statements</a>	
201-1	Direct economic value generated and distributed	KPIs <a href="#">Forvis Mazars in the UK Consolidated financial statements</a>	SDG 8, SDG 9

# GRI Index table

GRI Standards	Disclosure description	Location <sup>1</sup> or Omission explanation	SDGs
<b>GRI 205: Anti-corruption 2016</b>			
3-3	Management of material topics	Our sustainability strategy Governance <a href="#">Forvis Mazars in the UK Transparency report 2024/2025</a> , pages 122-126	
205-2	Communication and training about anti-corruption policies and procedures	Governance <a href="#">Forvis Mazars in the UK Transparency report 2024/2025</a> , pages 122-126	SDG 16
<b>GRI 302: Energy 2016</b>			
3-3	Management of material topics	Our sustainability strategy Environmental <a href="#">Climate-related Financial Disclosure report 2025</a>	
302-1	Energy consumption within the organisation	Environmental KPIs <a href="#">Climate-related Financial Disclosure report 2025</a>	SDG 7, SDG 8, SDG 12, SDG 13
<b>GRI 305: Emissions 2016</b>			
3-3	Management of material topics	Our sustainability strategy Environmental <a href="#">Climate-related Financial Disclosure report 2025</a>	
305-1	Direct (Scope 1) GHG emissions	Environmental KPIs <a href="#">Climate-related Financial Disclosure report 2025</a>	SDG 3, SDG 12, SDG 13, SDG 14, SDG 15

# GRI Index table

GRI Standards	Disclosure description	Location <sup>1</sup> or Omission explanation	SDGs
305-2	Energy indirect (Scope 2) GHG emissions	Environmental KPIs <a href="#">Climate-related Financial Disclosure report 2025</a>	SDG 3, SDG 12, SDG 13, SDG 14, SDG 15
305-3	Other indirect (Scope 3) GHG emissions	Environmental KPIs <a href="#">Climate-related Financial Disclosure report 2025</a>	SDG 3, SDG 12, SDG 13, SDG 14, SDG 15
305-4	GHG emissions intensity	Environmental KPIs <a href="#">Climate-related Financial Disclosure report 2025</a>	SDG 13, SDG 14, SDG 15
305-5	Reduction of GHG emissions	Environmental KPIs <a href="#">Climate-related Financial Disclosure report 2025</a>	SDG 13, SDG 14, SDG 15
<b>GRI 306: Waste 2020</b>			
3-3	Management of material topics	Our sustainability strategy Environmental <a href="#">Climate-related Financial Disclosure report 2025</a>	
306-2	Management of significant waste-related impacts	Environmental KPIs <a href="#">Climate-related Financial Disclosure report 2025</a>	SDG 3, SDG 6, SDG 8, SDG 11, SDG 12

# GRI Index table

GRI Standards	Disclosure description	Location <sup>1</sup> or Omission explanation	SDGs
306-3	Waste generated	Environmental KPIs <a href="#">Climate-related Financial Disclosure report 2025</a>	SDG 3, SDG 6, SDG 11, SDG 12, SDG 15
306-4	Waste diverted from disposal	Environmental KPIs <a href="#">Climate-related Financial Disclosure report 2025</a>	SDG 3, SDG 11, SDG 12
306-5	Waste directed to disposal	Environmental KPIs <a href="#">Climate-related Financial Disclosure report 2025</a>	SDG 3, SDG 11, SDG 12
<b>GRI 401: Employment 2016</b>			
3-3	Management of material topics	Our sustainability strategy Social <a href="#">Forvis Mazars in the UK Transparency report 2024/2025</a> , pages 68-78	
401-1	New employee hires and employee turnover	Social KPIs	SDG 5, SDG 8, SDG 10
<b>GRI 403: Occupational Health and Safety 2018</b>			
3-3	Management of material topics	Our sustainability strategy Social	
403-6	Promotion of worker health	Social	SDG 3

# GRI Index table

GRI Standards	Disclosure description	Location <sup>1</sup> or Omission explanation	SDGs
<b>GRI 404: Training and Education 2016</b>			
3-3	Management of material topics	Our sustainability strategy Social	
404-1	Average hours of training per year per employee	Social KPIs	SDG 4, SDG 5, SDG 8 SDG 10
404-2	Programs for upgrading employee skills and transition assistance programs	Social KPIs	SDG 8
<b>GRI 405: Diversity and Equal Opportunity 2016</b>			
3-3	Management of material topics	Our sustainability strategy Social	
405-1	Diversity of governance bodies and employees	Social KPIs	SDG 5, SDG 8
405-2	Ratio of basic salary and remuneration of women to men	Social KPIs <a href="#">Forvis Mazars in the UK pay gap report</a>	SDG 5, SDG 8, SDG 10

# GRI Index table

GRI Standards	Disclosure description	Location <sup>1</sup> or Omission explanation	SDGs
<b>GRI 413: Local Communities 2016</b>			
3-3	Management of material topics	Our sustainability strategy	
413-1	Operations with local community engagement, impact assessments, and development programs	Social Social KPIs	SDG 5, SDG 8 , SDG 16
<b>GRI 414: Supplier Social Assessment 2016</b>			
3-3	Management of material topics	Our sustainability strategy	
414-1	New suppliers that were screened using social criteria	Governance Governance	SDG 5, SDG 8, SDG 16
<b>GRI 418: Customer Privacy 2016</b>			
3-3	Management of material topics	Our sustainability strategy	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Governance <a href="#">Forvis Mazars in the UK Transparency report 2024/2025</a> , pages 122-126 Governance As a regulated leading professional services firm, we do experience limited minor breaches the details of which are usually confidential. All of our staff have obligations of confidentiality in their respective contracts of employment. We provide training to all staff to ensure they understand their duties and, in particular, with regard to personal data.	

# External assurance report



## Independent Limited Assurance Report for Forvis Mazars LLP

We have been engaged by Forvis Mazars LLP (hereafter 'Forvis Mazars') to provide independent limited assurance on Forvis Mazars' Key Performance Indicators (hereafter 'KPIs') within the Sustainability metrics and supplementary information, the Climate-related Financial Disclosure report 2025 and the Sustainability report 2025 (collectively referred to as 'the Report').

### Our conclusion

On the basis of our procedures and evidence obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information has not been prepared, in all material respects, in accordance with the Sustainability Data Process and Procedures, as we understand them based on our discussions with the Forvis Mazars team and based on the wording in the Report.

This conclusion is to be read in the context of what we say below.

### Subject Matter Information

The scope of our work was limited to assurance over selected KPIs from the Report which are found on Forvis Mazars' website. The KPIs are listed in Appendix A of our report ('The Subject Matter Information'). Our assurance does not extend to any other information, that may be included in the Report for the current year or previous years unless otherwise indicated.

### Professional standards applied and level of assurance

We concluded a limited assurance review in accordance with 'International Standard on Assurance Engagements 3000 – Assurance Engagements other than Audits or Reviews of Historical Financial Information' ('ISAE (UK) 3000') and 'International Standard on Assurance Engagements 5000 – General Requirements for Sustainability Assurance Engagements' ('ISSA 5000'), both issued by the International Auditing and Assurance Standards Board. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement. It does not include detailed testing of source data nor the operating effectiveness of processes and internal controls.

### Independence and quality control

We have complied with the Institute of Chartered Accountants in England and Wales ('ICAEW') Code of Ethics, which includes independence and other requirements founded on fundamental principles of

integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. We apply International Standard on Quality Control (UK) 1 and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our work was conducted by an independent and multi-disciplinary team with experience in sustainability reporting and assurance.

### Understanding reporting and measurement methodology

The Subject Matter Information needs to be read and understood together with Forvis Mazars' Sustainability Data Process and Procedures. The absence of a significant body of established practice on which to draw to measure or evaluate the Subject Matter Information allows for different, but acceptable, measurement or evaluation techniques and can affect comparisons over time or between entities. In particular we draw attention to the methodological and assumption-based limitations that Forvis Mazars has disclosed with respect to its reporting basis. The Sustainability Data Process and Procedures used for the reporting of the Subject Matter Information are for the Forvis Mazars' financial year 2024-2025, corresponding to the period 1 September 2024 to 31 August 2025. The Sustainability Data Process and Procedures are as detailed in the 'Guiding principles and methodology' section of the Report.

# External assurance report

## Work done

We are required to plan and perform our work in order to consider the risk of material misstatement of the Subject Matter Information. In doing so, our procedures consisted primarily of:

- Assessing the suitability of the reporting basis selected for the preparation of the Subject Matter Information.
- Making enquiries of relevant members of management at Forvis Mazars.
- Evaluating the design of the systems of internal control for capturing and reporting the source data.
- Performing sample tests on a selection of the data prepared by Forvis Mazars; this included a selection of the Subject Matter Information, selected on the basis of its inherent risk and materiality to Forvis Mazars.
- Analytically reviewing the data included within the scope of our report; this included limited substantive testing of the Subject Matter Information to check that data had been appropriately measured, recorded, collated and reported.
- Assessing the disclosure and presentation of the Subject Matter Information for the intended stakeholders.
- Reviewing all the related information in the Report to assess whether there were any apparent material misrepresentations, misstatements or inconsistencies with the data we have reviewed.

## Forvis Mazars' responsibilities

- Designing, implementing and maintaining internal controls over information relevant to the preparation of the Subject Matter Information that is free from material misstatement, whether due to fraud or error.
- Establishing objective Sustainability Data Process and Procedures for preparing the Subject Matter Information.
- Measuring and reporting the Subject Matter Information based on the Sustainability Data Process and Procedures.
- The content of the Sustainability report, the Sustainability metrics and supplementary information 2025 and the Climate-related Financial Disclosure report 2025.

## Our responsibilities

- Planning and performing the engagement to obtain limited assurance about whether the Subject Matter Information is free from material misstatement, whether due to fraud or error.
- Forming an independent conclusion, based on the procedures we have performed, and the evidence we have obtained.
- Reporting our conclusion to Forvis Mazars.

This report has been prepared to assist Forvis Mazars in reporting its sustainability performance. We permit this report to be disclosed in the Report on the Forvis Mazars website, to enable Forvis Mazars to show it has addressed its governance responsibilities by obtaining a sustainability assurance report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than as a body, for our work, for this report, or for the opinions we have formed.



**Alex Hindson**

For and on behalf of Crowe UK LLP  
Chartered Accountants, London

Date: 20 March 2026

# External assurance report

## Appendix A - Subject Matter Information

### Environmental KPIs

GHG emissions	Unit	FY25
<b>Scope 2</b>		
Electricity (location-based)	tCO <sub>2</sub> e	481
Electricity (market-based)	tCO <sub>2</sub> e	221
<b>Scope 3</b>		
Business travel	tCO <sub>2</sub> e	2,335
Employee commuting	tCO <sub>2</sub> e	1,492
Waste	tCO <sub>2</sub> e	34
<b>Beyond GHG Protocol minimum boundary GHG emissions</b>		
Hotel stays	tCO <sub>2</sub> e	243

Other metrics	Unit	FY25
Electricity	kWh	1,874,979
Incinerated waste	kg	92,100
Landfilled waste	kg	64,268
Recycled waste	kg	143,408
Anaerobic digestion waste	kg	18,752
Paper usage	Sheets	1,288,000
Proportion of offices in the UK sending zero waste to landfill	Percentage	100
Proportion of offices in the UK using 100% renewable electricity	Percentage	85

### Social KPIs

Inclusion, Diversity and Wellbeing	Unit	FY25
Partners: Women	Percentage	31
Partners: Ethnic minority	Percentage	8
<b>Community</b>		
Volunteered time	Hours	5,422
Volunteer participation	Percentage	23

# Contacts

## **Michelle Olckers**

Partner

Sustainability Services Lead, UK

[michelle.olckers@mazars.co.uk](mailto:michelle.olckers@mazars.co.uk)

## **Fiona Revell**

Director of Operations

Corporate Sustainability Lead, UK

[fiona.revell@mazars.co.uk](mailto:fiona.revell@mazars.co.uk)

Forvis Mazars is the brand name for the Forvis Mazars Global network (Forvis Mazars Global Limited) and its two independent members: Forvis Mazars, LLP in the United States and Forvis Mazars Group SC, an internationally integrated partnership operating in over 100 countries and territories. Forvis Mazars Global Limited is a UK private company limited by guarantee and does not provide any services to clients. Forvis Mazars LLP is the UK firm of Forvis Mazars Group.

Visit [forvismazars.com/global](https://forvismazars.com/global) to learn more about the global network.

© Forvis Mazars LLP 2026\_02\_Sustainability metrics and supplementary information 2025