A TALE OF REBELLION

Certified B

Corporation

VOLUME 2 May 2023 – April 2024

COOPER PARRY

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WELCOME

We're back for another year, with an even more conclusive, detailed Impact Report than before, as we continue improving and measuring our impact on people and the planet. If you haven't already, you can read our first Impact Report HERE and see how far we've come throughout the last year.

We pride ourselves on our transparency at Cooper Parry, and we're committed to sharing not just the highs with you, but also the lows

Throughout this report, you can read about our impact across areas such as Governance, Environment, Community, Customers and Workers. Specifically looking at what has changed since last year and our ambitions for next year and beyond.



GROWTH

FY24 was a watershed year, particularly the acquisition of Haines Watts London and its associated audit and advisory businesses. The deal propelled CP to £125m turnover, added 11 offices across the UK, doubled headcount to 1,150 people and welcomed 63 partners overnight.

Today, we're the fastest growing accountancy firm in the UK, after 11 acquisitions in 20 months. We now have over 1,450 talented people spanning 5 UK superhubs, along with 125 partners.

This growth hasn't stopped us delivering exceptional work for our clients, who rated us 4.5/5. And we managed to run 50 awesome events for 1600+ attendees.





Our teams of talent operate right across the UK – with superhubs in London, the Midlands, Manchester and the Thames Valley. Our international community of likeminded firms also covers every key global market.



EAST MIDLANDS

BIRMINGHAM



AWARDS

From people to planet, benefits to expertise, awards and accreditations show our strategy is working, and they help us benchmark CP against our peers.



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Zero

gender pay gap

B Corp

accreditation

111.

8000 graduate applications in

2023/24, up from

2500 in 2022

OUR VALUES

Our values are the guiding principles of CP. They define who we are as people, and we've worked hard to integrate all the incredible people who've joined CP through our acquisitions.









LET'S HEAR FROM APRIL

"The collective values and vision we share at CP are the foundations for the brilliant culture we've built. They guide how we work with and treat each other. They attract like-minded people and businesses to us. They make it clear that we're here for a purpose beyond profit, and our widereaching sustainability efforts have become a defining feature of everything CP stands for.

APRIL HOMER, OCHIEF PEOPLE OFFICER

SUSTAINABILITY STATEMENT

Sustainability is part of our DNA at CP. Every person contributes to our commitment to:

PLANET

Care for the planet and minimise the environmental impact of the business by reducing our carbon footprint, ultimately achieving net zero.

Ensuring our business activities are not harmful to nature, supporting the increase of biodiversity.

VALUE CHAIN

Sustainable procurement practices in line with our policy.

Understand the commitments our suppliers and clients have towards people and the planet to ensure their values line up with ours.

Inspire our customers to improve their sustainability performance.

OUR EMPLOYEES AND THE COMMUNITY

Ensure that employees are supported in their mental and physical health and treated with dignity, respect and in accordance with basic human rights. We commit to providing the help each employee needs so they can be happy and healthy.

Empowering and enabling all employees to excel in their careers through training and rewards.

Identify and address issues of equality, diversity and inclusion amongst our current and future workforce. This includes a recruitment process that is free from bias towards gender, ethnicity, disability etc.

Creating a positive impact within the community by encouraging every employee to volunteer and fundraise yearround for an employee selected charity.

05

OUR IMPACT VISION FOR 2030



By 2030:

We're still B Corp certified, and for our 2029 recertification, we'll qualify for an Impact **Business Model.**

PLANET

WHERE WE'RE AT NOW:

We're still B Corp certified, ready to recertify by February 2026. We make sure we're constantly improving, and we estimate our current B Corp score is 95. That's over 10 points increase since certification.

By 2030:

We're on our journey to Net Zero, with an aligned 1.5°C science-based target. PLANET

WHERE WE'RE AT NOW:

We've submitted our Net Zero targets to SBTi, so we're one step closer to having our sciencebased target.

All our offices have zero single plastic use and are as energy efficient as possible. PLANET

WHERE WE'RE AT NOW:

We've changed all the offices we acquired to renewable energy contracts so they're running efficiently, in line with the rest of CP.

By 2030:

All our suppliers and vendors care about sustainability as much as we do.

PLANET

WHERE WE'RE AT NOW:

We've started conducting a thorough analysis of all our suppliers, including the inherited suppliers from the acquisitions to check their values and ESG commitments align with ours.

Bv 2030:

We've halved our Scope 3 emissions from our FY23 baseline.

PLANET

WHERE WE'RE AT NOW:

We have improved our data collection and data accuracy when it comes to Scope 3 reporting.

By 2030:

are off.

We work a maximum 30 hour week. Anywhere. Anytime.

PEOPLE

WHERE WE'RE AT NOW: Continued our 'Summer Hours' all year round. So, whenever possible, Friday afternoons

By 2030:

We have 6 generations working in our business.

PEOPLE

Every year we have our biggest intake of school leavers yet, increasing the diversity of ages and backgrounds amongst our people.

By 2030:

All our employees are Carbon Literate.

PEOPLE

WHERE WE'RE AT NOW:

WHERE WE'RE AT NOW:

Our own Carbon Literacy course has been created and is close to launching across the business for all employees.

By 2030;

Our Diversity & Inclusion Index score is over 8, showing exceptional levels of belonging, equality and feelings of voice.

WHERE WE'RE AT NOW:

PEOPLE

Our Diversity index is currently at 7.7, not far off our target which we hope to exceed

WHAT'S NEW?

This year, we launched some exciting new ESG tools. We use them internally, and as part of our Sustainability Advisory services.

Our **Carbon Footprint Finder** tool has made calculating Scope 1, 2 and 3 emissions much more accurate – an important step in continually developing the way we measure and improve our impact. We've also been able to offer this service to our clients, to help them do the same.

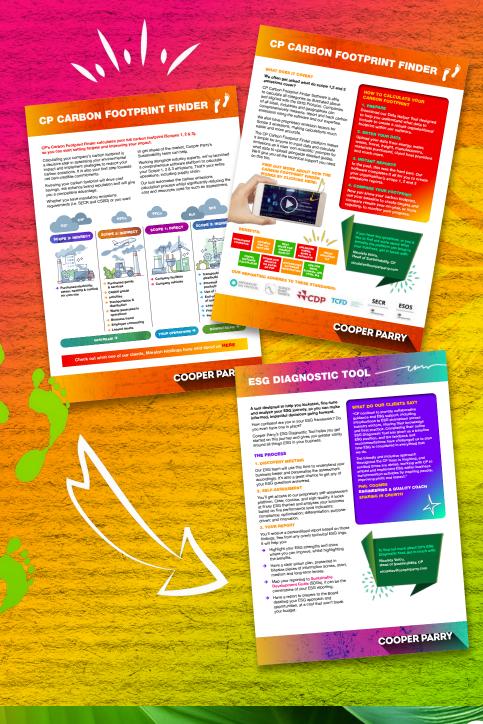
Although we began our sustainability journey a long time ago, our **ESG Diagnostic Tool** allows companies at the start of theirs to have a comprehensive ESG plan for the future, complete with short and long-term goals.

Our **ESG Reporting** support helps companies prepare everything they need for mandatory or voluntary ESG reporting. Be it TCFD, GRI, ISSB or a wider Impact Report like the one you're reading, we support our clients through the full journey.

We also offer **Sustainability Assurance** on a company's ESG reporting, metrics and targets. This third-party verification is prepared in accordance with ISAE (UK) 3000 and/or ISAE 3410, as well as proprietary methodologies.

Our **ESG Certifications** support involves guiding and advising companies as they work towards certifications like B Corp or SBTi. We guide the entire process to maximise learning opportunities while also enabling our clients' teams to minimise the time they're investing into stringent frameworks.

Find out more about our advisory services on our website HERE.



B CORP

We're happy to have held onto the title of the UK's largest accountancy B Corp. To celebrate B Corp month, and our B'irthday, we hosted a whole series of events throughout the month of March.

- Scavenger Hunt
- B Corp Tree
- Kids recycling competition

And now with the launch of our Sustainability Advisory services, we've been able to share our knowledge of the process and help other companies through it.



Corporation



SCAVENGER HUNT

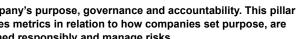
REPORTING METHODOLOGY

After wading through the ESG reporting alphabet soup, we chose to align our Impact Report with the World Economic Forum's (WEF) framework.

WHY WEF?

- The framework is clear, concise and easy to apply ideal • for companies beginning their ESG reporting journey, and mature companies looking to highlight how their approach is distinctive, ambitious and progressive.
- Built exclusively on existing standards and frameworks, ٠ notably GRI and the Sustainable Development Goals (SDGs), WEF proposes 55 metrics spread across 4 pillars, covering 18 topics. 18 of these metrics aren't relevant to CP. and of the 37 relevant metrics, we're reporting fully against 28, partially against 4, and not yet reporting against the remaining 5. Please see WEF Report HERE.
- The WEF IBC metrics specifically address investors' needs • and allow us to demonstrate our sustainable business performance and long-term value creation to stakeholders in a clear, comparable way.

PRINCIPLES OF GOVERNANCE



A company's purpose, governance and accountability. This pillar includes metrics in relation to how companies set purpose, are governed responsibly and manage risks.

PLANET 0

A company's role in protecting the planet to support the needs of current and future generations. Metrics include greenhouse gas

(GHG) emissions, TCFD implementation, lead projection and water

A company's responsibility to its people in creating diverse, safe and

inclusive workplaces. Metrics include diversity and inclusion, pay

consumption and withdrawal in water stressed areas.

17 PARTNERSHIP FOR THE GOAL Æ $\mathcal{C}\mathcal{O}$

- Governing purpose
- Quality of governing body
- Stakeholder engagement
- Ethical behaviour
- Risk and opportunity oversight
- Climate change
- Nature loss
- Fresh water availability
- Air pollution
- Water pollution
- Solid waste
- Resource availability
- Dignity and equality
- Health and well-being
- Skills for the future

PROSPERITY

equality, safety, training and human rights.

PEOPLE



8 DECENT WORK AND ECONOMIC GROWTH

10 REDUCED

(=

5 GENDER

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A company's role in furthering economic, technological and social progress for its communities. Metrics include employment, taxes paid and research and development expenditure.

- Employment and wealth generation
- Innovation of better products and services
- Community and social vitalitv

Here, we chose to cover the same 5 Impact Areas that B Corp focuses on:

- Governance
- Environment •
- Community •
- Customers
- Workers

Everything we do fits neatly into one of these 5 pillars. So, they felt like the best way to measure and show our impact in a way that leaves no

PERFORMANCE AREAS

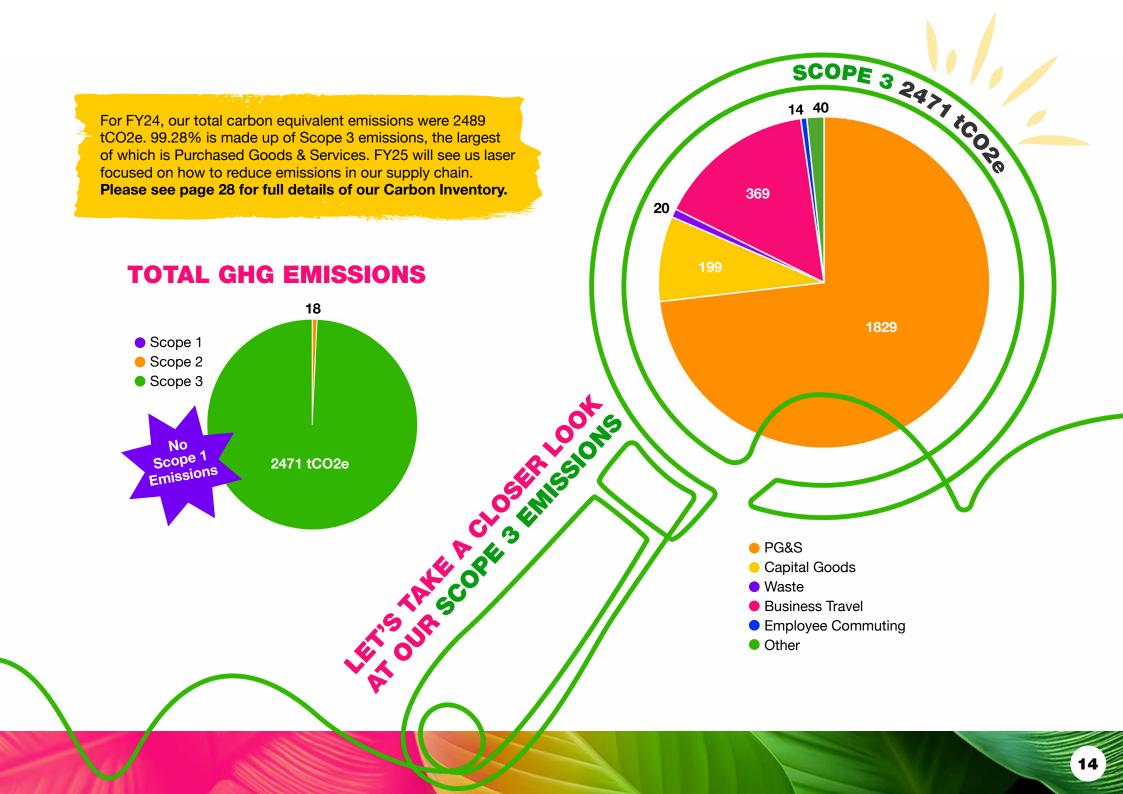
GOVERNANCE

THEME	AIM	PROGRESS
ESG Training	All new CP employees to be ESG trained.	Launched sustainability training for all new starters. 172 new employees have been educated on ESG, surpassing our target of 115.
	All CP employees to complete Carbon Literacy training.	Designed a carbon literacy course which will be rolled out in FY25 to the whole company.
	Upskilling Audit Team in ESG reporting.	We have carried out a series of Lunch & Learns and are in the process of formalising training sessions during FY25 & FY26.
B Impact Assessment	Continually improve our B Impact Assessment Score and maintain the B Corp values.	Continued our B Keepers programme, assigning people across the business to monitor and improve areas we're assessed on. With these improvements, we'll surpass our certification score of 84.3 when we recertify in 2026.
Risk and Compliance	Establish a firm risk appetite statement and dashboard.	CP Wealth now have a firm risk appetite statement and dashboard, and the remainder of CP will follow in 2025.
	Invest in the current corporate ethics and compliance team.	We successfully grew the risk team with an additional four members.
	Ensure best-in-class audit quality and AML compliance.	During the year, all audit RIs have been audited by a third party. The plan going forward is that in each financial year, each RI will receive at least one external cold file review as part of the ISQM1 monitoring activities.
		During FY25 we will also implement a programme of quarterly internal focused file reviews covering "hot topics" and "common themes" and this will cover each audit RI. Each audit manager will have an element of their work reviewed as part of quality monitoring.
		Internal file reviews to also look at Know Your Client (KYC) documentation and engagement letters across all service lines.
	ISO27001 Certification.	We have successfully carried out an ISO27001 information security gap analysis project and our next focus is to carry out and implement its findings.
	Successfully integrate a query management system across the team.	On going.

ENVIRONMENT

ТНЕМЕ	AIM	PROGRESS
Net Zero	Have a fully approved 1.5°C aligned science-based Net Zero target (including near term targets).	We submitted our 1.5 ^o C aligned science-based near-term and long-term targets to SBTi. These have been approved.
	Complete Transparency on targets and progress against it.	As part of the SBTi submission, work is ongoing to establish clear reduction targets for material areas. We're also working on a Net Zero plan publication to present targets, progress against them and how we achieved them. It's a transparency tool, but also educational.
	100% renewable energy powered.	Every CP office is now on a renewable energy contract.
Waste	Zero waste to landfill.	We switched waste collection providers to gain a more accurate view of our waste situation. We are now in the process of creating our zero waste to landfill target plan.
Electric Vehicles	Increase the number of employees using the Electric Vehicle salary sacrifice scheme.	This year we increased the number of people who use the EV Salary Sacrifice Scheme by 289% We also added two new EV charging points at our Sky View office for employees to use free of charge.





COMMUNITY

THEME	AIM	PROGRESS
Volunteering	Ensure that all employees volunteer for a minimum of one day each year as part of the annual office shutdown.	We switched the system we use to record volunteering hours this year. It has given us a better view of all the great work CPers have been doing, including our Volunteering Day, which was a huge success this year as we can now see how many people took part.
	Increase the variety of community projects.	This year we saw so many different community projects on our annual volunteering day – from gardening and litter picking, to decorating primary schools and caring for the elderly! We would love to work on expanding this even further, making sure we make a difference to more marginalised groups too.
	Improve on data collection methodology to record ALL volunteering hours across the firm.	Our flexible working policies mean sometimes our employees take time off for volunteering that is not currently recorded.
Suppliers	Ensuring that all our suppliers sign our new Code of Conduct. Continue to assess suppliers, provide training and incentives for social/environmental improvement or switch suppliers where necessary.	We are currently in the process of analysing all our suppliers, including those from recent acquisitions to streamline the process and ensure values are aligned and that 'we're in it together'. We will update on details in our next impact report.
Charity	Continue to fundraise and donate to our chosen charity of the year every year.	We collectively voted for the CP supported charity Tough to Talk to receive £16,941 of charitable donations. Our CP Hiking Club also completed the 3 Peaks Challenge, raising £965.





ТНЕМЕ	AIM	PROGRESS
Sustainability Advisory	Become leaders in Sustainability Advisory, helping clients achieve their sustainability goals.	Launched our new tech enabled ESG Tools: ESG Diagnostic and Carbon Footprint Finder. Clients have been able to reap the benefits of these services, as seen by our TESTIMONIALS that you can read here. We have also refreshed the services that we have on offer which you can find HERE .
Shared client values	To identify and expand the number of clients that share the same ESG values as us.	We now have an option in our CRM system to tag which clients are B Corp or hold a similar ESG certification and are proud to say that we work with 21 B Corps.
Net Promoter Score	Ensure our clients are happy by maintaining our NPS score.	Successfully managed to maintain our 'world-class' NPS score of 68.





ТНЕМЕ	AIM	PROGRESS
D&I Committee	To have a thriving committee with diverse representation that runs campaigns to drive positive change in the business.	9 Partners joined the D&I Committee. We launched CP Networks, and successfully ran awareness campaigns around gender, race, alcohol, International Women's Day, grief, caregivers, baby loss, breast cancer and more.
Policies	Sign the Women in Finance Charter and work with other policymakers to advocate for policy changes that will have a positive social impact.	We signed the Women in Finance Charter and updated our Alcohol & Drugs Policy to increase inclusivity for all religions.
D&I Survey	Publish our annual D&I survey with a D&I index score of 8 or above and a higher response rate, and have an increase in ethnic minorities.	Our D&I index score was 7.7 this year (FY23: 7.9), falling short of our target of 8. This target is in our 2030 vision, so we're continually working on it. Despite having a response rate of 71% last year, this year it was a moderate 58%. This year, we saw an increase in ethnic minorities from our D&I survey (1% increase in black and mixed ethnicities).



FLEXIBILITY COMES FIRST

As much as we love Dolly Parton's 9-5, that's not how we roll at CP. With our WFAAF policy, **CPers can work from anywhere**, **anytime**, **forever**. It gives people the freedom to flex every aspect of their working hours to suit them.

Mental Health support – We have 25 Mental Health First Aiders and are partnered with Vitality and Health365, giving everyone free therapy sessions with professional counsellors.

Sanctus Coaching – Employees can freely receive professional coaching for both professional and personal goals.

CALMfest – For a whole week, we partnered with Calm in a Box to host a series of webinars aimed at helping people with their wellbeing.

CP Networks:

This is a new D&I Initiative to create spaces for people with shared experiences and identities to connect. Each CP Network is based around an identity demographic such as neurodiversity, carers, working parents, etc. They're led by employees and are spaces that foster community and empowerment.

- Neurodiversity
- Carers
- Women
- Working parents
- LGBTQ+



SUCCESS METRICS

METRIC	FY24	DESCRIPTION
REVENUE	£91,300,000	Total earned revenue of the group before equity accounting.
B CORP SCORE	95	The B Impact Assessment score measures a company's social and environmental performance.
CPers' HAPPINESS	7.8	Each week, our Hive survey asks our people to rate their week out of 10 and let us know what made it great, or what could be improved.
CLIENTS' HAPPINESS	68	The Net Promoter Score (NPS) measures clients' loyalty and satisfaction levels from -100 to +100. CP's score is deemed 'world-class'.
CARBON INTENSITY METRIC	3.8	The total amount of carbon emissions divided by the number of full-time equivalent employees.



MEET THE EXEC



ADE CHEATHAM CEO

CEO for over a decade, Ade has steered CP to become the UK's next gen professional service group. With a totally transparent vision, we deliver client excellence from 5 superhub workspaces in London, the East Midlands, Manchester, Thames Valley and Birmingham. Sustainability and striking the right balance between purpose and profit are core to our vision.



PHIL ERRIDGE CHIEF OPERATING OFFICER

Developing all the key operational parts of the business Phil is continually enhancing 'how we do' what we do, seeking to reset industry standards in the process. Phil is also a key advocate for our internal Sustainability efforts, sponsoring activities to support the firm in meeting its environmental and governance aspirations.

ABI BOWN CHIEF GROWTH OFFICER

Abi leads CP's organic revenue growth strategy via integrated Marketing, Origination & Business Development initiatives.

She's also the Board sponsor for our D&I Committee, and she played a key role in CP signing the Women in Finance charter.



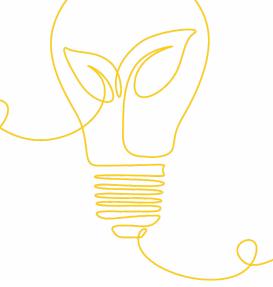
APRIL HOMER CHIEF PEOPLE OFFICER

April is CP's Head of People & Culture. Responsible for driving a diverse and inclusive culture where everyone can unlock their unique strengths. April is a key sponsor and advocate for gender pay equality and CP's family friendly policies. She is also responsible for our people governance and social / community impact.



JAMES PARNELL CHIEF FINANCE OFFICER

The accountant for the accountants, James' role is broad and focuses on overseeing the firm's finances and funding requirements on our accelerated growth journey, including playing a key role in helping us to secure a sustainability linked loan.



FIST PUMPING HIGHS

ACQUISITION INTEGRATIONS

We successfully acquired and integrated Haines Watts London, Chamberlyns, Future Perfect, iHorizon, Acclivity and Snapshot. Find out how they transformed our offering to clients and propelled our plans to create the UK's next-gen professional services firm in the next section.

As part of our refinancing deal, we have agreed a sustainability linked loan based on our carbon reduction targets. This will bring us some material financial savings that will be reinvested in our sustainability initiatives.



INTERNAL COMMS

Award-Winning Approach: Our internal communication team has been recognised by the Institute of Internal Communications, winning the IoIC Internal Comms Manager of the Year award and the Award of Excellence for Best New or Relaunched Channel.

Making the Basics Great: Our mission has been to streamline our communications, making them more focused and effective. By establishing a monthly editorial board and schedule, and revamping our central channels like Teams, we have significantly increased our impact while reducing noise by half. We've also built a robust reporting process that gives us a clear picture of how we're performing, at a moment's notice.

Embracing the CP Spirit: With an entrepreneurial mindset, our only expenditure has been on the Workshop email platform. This approach has allowed us to achieve substantial results with less than half the budget typically allocated to similar teams in firms of our size.

FIST PUMPING HIGHS

OUR PEOPLE

We've launched CP Forever Alumni – a community for everyone connected to Cooper Parry to keep in touch with us and with one another. ONCE A CP'er, ALWAYS A CP'er.

We identified a new HR & Payroll system for better efficiency and rolled out our new enhanced rebel managers programme to keep all our managers on top form. We also launched our new national inductions providing a best in class experience for new CPers.

We launched a new wellbeing strategy and mission statement, launched new wellbeing intranet pages and incorporated wellbeing within our induction training sessions so that every CPer can be the best they can be. We enhanced our benefits portal in August 2023, increased Life Assurance for all CPers from 3x to 4x company paid, and partnered with L&G Virtual GP Service for employees and their families in January 2024.

INCLUSIVENESS

Introduction of Blind CVs: In a push to foster a more inclusive and equitable recruitment process, we've implemented blind CVs. By removing names, personal details, and identifiers from initial screening, we're focused on assessing candidates purely on their skills and experience. This change is designed to help us attract a more diverse talent pool, reduce unconscious bias, and ultimately build a stronger, more dynamic team that reflects our commitment to inclusivity.

Introduced the Neurodiversity Policy and embedded a clear support process.

FIST PUMPING HIGHS

OUR IMPACT

Our sustainability newsletter Bloom: we launched it in September '23 with a view to keep our clients up to date on all things sustainability and encourage them to do their bit for the planet. It's taken us time to trial different formats but we're getting closer to what our clients and targets want to be hearing.

RFP Process for New Suppliers: We've launched an RFP process to bring in new suppliers who align with our core values and tech first vision. This initiative ensures that every proposal is not only aligned with our business vision but also reflects our commitment to sustainability and ethical practices. B Corp accreditation and a stringent supplier code of conduct are now embedded within these proposals, setting a high standard for future partnerships.



ACQUISITION HIGHLIGHTS

We broadened and deepened our specialisms, welcoming a string of high-flying businesses UK-wide.

Haines Watts London Acquisition: Our biggest acquisition to date, adding 11 offices and 63 partners across the full spectrum of audit, accounting and advisory. With 1,150 people, we're now the UK's 11th largest accountancy firm and a genuine UK mid-market heavyweight.

Chamberlyns Acquisition: The high-flying Chartered and Accredited Financial Planning Firm joined the Cooper Parry Wealth team.

Future Perfect Acquisition: The successful London-based financial planning business added more specialist expertise to our fast-moving plans in the South.

iHorizon and Acclivity

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Acquisitions: Two deals in one day saw us join forces with two of the UK's leading early stage and high growth accounting businesses.

RIB-CRUNCHING LOWS

4-day working week: We appreciate a big shift in mindset is needed to move to a flexible 4-day week. So, we focused on achieving a fixed half day in line with our summer hours, as an initial step to get us halfway there. The challenge is now maintaining this and driving greater efficiencies to achieve a 4-day week.

A STATISTICS

Employee engagement on social activities: Due to our growing footprint, we needed a reset so we launched a survey to gather feedback from our employees. Now, we're in a much better place to craft an agenda for next year that really works for everyone.

Data is tricky: We want to stay connected with our community, but with exciting acquisitions bringing in new people, data in all sorts of formats, and the constant need to keep it clean and up-to-date, it can quickly become a headache.

Travel Provider RFP: We're currently behind schedule on our goal to introduce a new travel provider. The objective of this RFP process is to secure a partner who can support our sustainability goals with detailed reporting on travel-related carbon emissions, providing insights to help us monitor and reduce our environmental impact. Although behind target, we're actively working to fast-track this initiative, aiming to have the right provider in place soon to meet our sustainability reporting requirements.

Al Policy: We recognise the rapid evolution of Al in the workplace, and whilst our policy is still in draft, we are committed to finalising it promptly. The goal is to establish clear guidelines around responsible and ethical Al use, data privacy, and transparency, ensuring that we are well-prepared to harness Al's potential safely and effectively. Although we're catching up, we aim to have a robust policy in place that aligns with best practices.

APPENDIX

THE FINER DETAILS

CARBON INVENTORY FY24

CARBON INVENTORY FY24

Protocol applied	Greenhouse Gas Protocol, a Corporate Accounting and Reporting Standard (revised edition, 2004); and Corporate Value Chain (Scope 3) Standard
Baseline year	FY23 (01/05/22 - 30/04/23) This has been updated from FY20 due to our STBi subbmission and approval for our FY23 entries and will be measured against the FY23 baseline moving forward.
Reporting Period	FY24 (01/05/23 - 30/04/2024)
Report frequency	Annually
Consolidation approach	Operational control
Boundary Summary	All entities and all facilities either owned or under the operational control of Project Rebelution Topco Limited (hereafter 'CP', 'Cooper Parry')
Recalculation Policy	In case of acquisitions / divestments baseline year is recalculated within 18 months from completion.
	Where the structual, methodological or boundary changes result in Group Scope 1 and 2 or 3 changing by more than 5%
Materiality threshold	A materiality threshold was set at a consolidated CP level at 5% for Scopes 1, 2, and 3
Intensity Ratio	Emissions per Full Time Equivalent (FTE)
Reporting method	Both market based and location based
Emission factors data sources	 We have measured and reported our greenhouse gas emissions using the following guidelines, protocols and conversion factors: 1. HM Government, Environmental Reporting Guidelines: including streamlines energy and carbon reporting, March 2019 2. WRI / WBSCD The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) 3. WRI / WBSCD The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard, September 2011 4. WRI/WBSCD The Greenhouse Gas Protocol: Scope 2 Guidance, An Amendment to the GHG Protocol Corporate Standard, 2015 5. UK Government Conversion Factors for Company Reporting (Year 2023, Expiry 10/06/2024, Version 1.1) - DBEIS/DEFRA 6. UK Government Conversion Factors for Company Reporting (Year 2024, Expiry 10/06/2025, Version 1.1) - DBEIS/DEFRA 7. LCA Factors : proprietary information 8. Exiobase Factors : proprietary information 9. Detailed Emission Factors Database and Calculations Methodology and Policy available on request

Cooper Parry reported on carbon emissions in line with the GHG Protocol classifications as follows:

SOURCE	DESCRIPTION
DIRECT EMISSIONS (SCOPE 1)	Emissions from sources that we own or control & fugitive emissions
INDIRECT EMISSIONS (SCOPE 2)	Indirect emissions from the generation of purchased electricity: electricity consumption (both locatioon and market-based)
INDIRECT EMISSIONS (SCOPE 3)	Indirect operational emissions: Scope 3 Categories 1-8. Remaining Scope 3 Categories 9-15 are not applicable to Cooper Parry's operations.

REPORTED METRIC	DEFINITION AND SCOPE	METHODOLOGY AND ANY APPLICABLE ESTIMATIONS
SCOPE 1		
Owned vehicle fleet	Carbon emissions associated with the fuel consumption by the CP's owned vehicle fleet.	Cooper Parry have a policy to have no owned fleet. There are no estimations for the data. There are no exclusions for this data.
Fugitive emissions	Carbon emissions associated with the intentional or unintentional releases of gases.	There are no estimations for this data. There are no exclusions for this data.

SCOPE 2		
Electricity		Electricity consumption data is obtained in the following priority:
		1. Automatic Meter Readers (AMR) which take readings of consumption data on a repeated, periodic basis
		2. Manual meter readings taken by local building management teams
		Consumption data as provided by utility providers / landlords. This is a lower priority as utility billing often considers significant estimations if Cooper Parry is not the sole occupant of measured building.
		To convert the consumption data into emissions, two methods are used:
	 The location-based method involves using an average emission factor that relates to the UK grid from which electricity is drawn. Emission factors are applied to the data and updated annually to reflect the latest guidance and factors published by BEIS 	
	2. The market-based method involves deriving emission factors from contractual instruments, which include any type of contract between two parties for the sale and purchase of energy bundled with attributes about energy generation, or for unbundled attribute claims. This can include energy attribute certificates, direct contracts and supplier-specific emission rates	
		Consumption data is combined with details on amount of renewable energy or supplier specific energy purchased. Where any renewable energy is purchased, an emission factor of zero is applied to this portion of electricity. The remaining non-renewable electricity will have the UK BEIS factor applied.
		There are no exclusions for this data.

REPORTED METRIC	DEFINITION AND SCOPE	METHODOLOGY AND ANY APPLICABLE ESTIMATIONS
SCOPE 3		
Category 1: Purchased Goods and Services (PG&S)	Emissions associated with extraction, production and transportation of goods and services purchased or acquired by Cooper Parry, not otherwise included in categories 2-8.	Estimation of emissions for goods and services by collecting data on the economic value of goods and services purchased and multiplying it by the relevant industry average emissions factors. Where suppliers have been used in non-UK locations proprietary emissions factors have been used to account for the emissions contributions in the local climate. Estimations: For suppliers active in more than one industry the most applicable industry to CP usage has been used. There are no exclusions for this data.
Category 2: Capital Goods	Emissions associated with extraction, production and transportation of capital goods purchased or acquired by Cooper Parry.	Estimation of emissions for capital goods by collecting data on the economic value of goods and services purchased and multiplying it by the relevant industry average emissions factors. Where suppliers have been used in non-UK locations proprietary emissions factors have been used to account for the emissions contributions in the local climate. Estimations: For suppliers active in more than one industry the most applicable industry to CP usage has been used. There are no exclusions for this data.
Category 3: Fuel and energy related activities	Emissions related to the energy purchased and consumed in the reporting year that are not included in scope 1 or scope 2.	 Fuel and energy related activities consumption data is obtained in the following priority: 1. Automatic Meter Readers (AMR) which take readings of consumption data on a repeated, periodic basis 2. Manual meter readings taken by local building management teams 3. Consumption data as provided by utility providers / landlords. This is a lower priority as utility billing often considers significant estimations if Cooper Parry is not the sole occupant of measured building. There are no exclusions for this data.
Category 4: Upstream Transportation & Distribution	Emissions related to transportation and distribution of goods purchesed by Cooper Parry.	For FY23 we do not account separately for Upstream Transportation & Distribution because we did not yet have an efficient method of capturing the transportation costs. In FY24 efforts have been made to differentiate upstream transportation and distribution where possible, such as our Royal Mail contract (and similar postage). Where a separation has been identified we have applied emission factors on a spend-based method. There still remain categories such food & drink or stationery goods delivered that could not be separated from PG&S.
Category 5: Waste Generated in Operations	Emissions to third-party disposal and treatment of waste generated in our owned or controlled operations in the reporting year. This category includes emissions from disposal of both solid waste and wastewater.	Data includes estimations and excludes serviced offices.

REPORTED METRIC	DEFINITION AND SCOPE	METHODOLOGY AND ANY APPLICABLE ESTIMATIONS
SCOPE 3 (continu	ied)	
Categroy 6: Reimbursed vehicle distance / fuel used	Emissions associated with employee reimbursed vehicle distances travelled / fuel cards	Reimbursed vehicle data is collated through the expense system. Employees will submit an expense claim that will contain details of the mileage, type of car (fuel type and engine size) and distance travel. Reimbursement is provided as a fixed cost per mile as per the cited vehicle type.
	usage.	For expenses claimed through fuel cards, the total usage of fuel is pro-rata based on the business use % and calculated against emission factors per type of fuel used.
		Emission factors are applied to the data and updated annually to reflect the latest guidance and factors published by BEIS (UK).
		There are no exclusions for this metric.
Category 6: Train and air travel	Emissions associated with employee train and air travel.	During FY23 we accounted for business travel by train or air only if bookings were made through our Business Travel Partner. Our data collection method meant that any train and air travel booked through credit card or though employee expenses was excluded.
		In FY24 we expanded our inventory to include rail and air travel booked outside the Business Travel Partner Platform therefore no further exclusions for this data.
		Calculation for flights include radiative forcing and WTT values as per BEIS emission factors.
		There are no exclusions for this data.
Category 6: Taxi	Emissions associated with employee taxi journeys.	In FY23 we did not report on taxi travel because we did not have an efficient method of capturing information. However in FY24 we have applied a spend-based methodology from employee expense claims and credit cards to be included in the Category 6: Business Travel: Road for a more complete inventory.
		There are no exclusions for this data.
Category 6: Hotel stays	Emissions associated with employee hotel stays.	We have three sources for hotel stays: internal expense system, hotel bookings made from our travel partner and credit card bookings.
		The credit card expenses do not include number of nights, but just the £ spent. We have therefore assumed an average price per night and calculated emissions based on this assumption and using BEIS data.
		In respect of travel partner data and internal expense system, we have used the data to show the number of nights and location as provided by our travel partner/reimbursement software. Calculated in line with DEFRA methodology.
		Estimations: There are estimations made on the spend based methodology
		There are no exclusions for this metric.
Category 3 & 6:	Well to tank or 'WTT' factors	Follows the same methodology as per the respective reported metric.
WTT	account for the emissions associated with extracting, refining, and transportation of raw fuel to the vehicle, asset or process under scrutiny.	Emission factors are applied to the data and updated annually to reflect the latest guidance and factors published by BEIS (UK).
		There are no exclusions for this data.

REPORTED METRIC	DEFINITION AND SCOPE	METHODOLOGY AND ANY APPLICABLE ESTIMATIONS					
SCOPE 3 (contin	ued)						
Category 7 Employee commuting	Emissions associated with transportation of employees between their homes and their worksites. We have voluntarily chosen to include emissions from teleworking (ie employees working remotely) in this category.	FY23 is the first year we have included employee commuting. Average-data method was been used. For FY24 an employee survey has used for data on employee commuting methods, distance and number of days commuting. This data was then extrapolated across the number of employees for the best estimation. Estimations: Extrapolated data gather to cover the full number of employees. There are no exclusions for this data.					
Category 8: Upstream leased assets	Emissions associated with the operation of assets leased Cooper Parry not included in scope 1 and scope 2.	 In FY23 the only data related to electricity used in these assets. For electricity consumption data is obtained as provided by utility providers / landlords. Where Cooper Parry has offices where we do not have sole-occupancy and where sub-metering is not in place, electricity consumption will be apportioned based on the occupied floor area over the total floor area OR estimated by direct comparison to a similar space where we have meter readings. In FY24 the data collection has been expanded to included water usage, waste and gas for a more complete inventory. Data is obtained as provided by utility providers / landlords. Where Cooper Parry has offices where we do not have sole-occupancy, water, wastage and gas consumption will be 					
		apportioned based on the occupied floor area over the total floor area OR estimated by direct comparison to a similar space where we have comparable data.					

FY24 GHG EMISSIONS SUMMARY

GHG emissions data for Cooper Parry LLP		tCO2e		Change from baseline (Note 1)		
EMISSIONS		FY23	FY24	tCO2e	%	Change to Baseline Notes
SCOPE	1 Owned fleet	0.0	0.0	0.0	0%	We have continued applying the policy to have no owned fleet which predated FY23.
	Fugitive emissions	94.0	0.0	-94.0	-100%	In FY23 we suffered a leak of R410A refrigerant gas in our HVAC system. This was repaired and recharged back into the system. We have now implemented a maintenance policy and as a result no leaks were found during FY24.
	Scope 1 total tCO2e	94.0	0.0	-94.0	-100%	
	Scope 1 total per FTE	0.2	0.0	-0.2	-100%	

SCOPE 2	Electricity (location-based)	76.7	82.2	5.4	7%	Electricity consumption excluding free use of EV chargers has decreased slightly despite an increase in office occupancy. However due to doubling the EV charging ports at our Sky View office, electricity used by chargers increased by 318% powering c13,000 miles. This is in line with an increase in EV salary sacrifice uptake of 388% during the year.
	Electricity (market-based)	88.8	17.7	-71.2	-80%	During FY24 we have moved to a Renewable Energy Guarantees of Origin (REGO) backed energy contract for Sky View increasing our % of renewable electricity from 41.7% (FY23) to 88.4% (FY24). Going forward all our offices will be powered by renewable energy.
	Scope 2 total tCO2e (market-based)	88.8	17.7	-71.2	-80%	
	Scope 2 total per FTE (market-based)	0.2	0.03	-0.2	-83%	

Continued on next page

	GHG emissions data for Cooper Parry LLP		tCO2e		e from (Note 1)		
	EMISSIONS	FY23	FY24	tCO2e	%	Change to Baseline Notes	
SCOPE 3	Category 1: Purchased Goods and Services (PG&S)	944.2 (Note 2)	1829.0	884.8	94%	PGS Emissions have increased due to additional expenditure during this period of expansion. We had five acquisition during FY24, the biggest one being Haines Watts that saw us doubling in size overnight. We have a rebaselining policy in respect of acquisitions which allows us 18 months	
						from completion before we have to recalculateour baseline to include acquisitions. Currently the reported emissions exclude the five acquisitions, however it is difficult in some data categories to separate the costs (such as increased insurance premiums, IT equipment, legal costs, wider business services). A majority of the increase is due to our rapid expansion and some acquisition related costs that could not be separated. Some examples of material increases below:	
						 Food and drink (due to higher employee headcount): increase of 171 tCO2e Insurance (due to additional liability coverage required): increase of 137 tCO2e Employment costs (to support the increase in revenue): increase of 109 tCO2e Publishing software costs (for increased technology usage by staff): increase of 109 tCO2e Management consultancy (to integrate the expansion): increase of 66 tCO2e. 	
	Category 2: Capital Goods	6.2	199.3	193.1	3111%	During the year we upgraded all tech equipment for our workforce including the new CP'ers through the acquisitions. As explained above it was difficult to separate the IT costs related to acquisitions so all costs have been included. We have also refurbished all meeting rooms at our Sky View Office making them fit for the future which contributed to the increase in capital goods.	
	Category 3: Fuel and energy related activities	17.3	11.0	-6.3	-37%	Although the use of renewable electricity does decrease related emissions such as Category 3, there are still transmission costs associated with receiving the electricity.	
	Category 4: Upstream transportation & distribution	Included in PG&S	24.6			In FY24 efforts have been made to differentiate upstream transportation and distribution where possible, such as our Royal Mail contract (and similar postage). There still remain categories such food & drink or stationery goods delivered that could not be separated from PG&S.	

GHG emissions data for Cooper Parry LLP		tCO2e		Change from baseline (Note 1)		
	EMISSIONS	FY23	FY24	tCO2e	%	Change to Baseline Notes
SCOPE 3 continued	Category 5: Waste generated in operations	13.0	19.5	6.5	50%	FY24 is the second year we have included solid waste categories as follows: general waste, dry mixed recycling and recycling of confidential paper waste and WEE equipment. Data includes estimations and excludes serviced offices as it's included in category 8 - Upstream leased assets.During FY24 we had an additional 1100 litre bin collected weekly from our Sky View
						Office (due to increased headcount and office occupancy) which led to an increase in emissions related to waste.
	Category 6: Business Travel (includes WTT emissions)	287.8	369.4	81.7	28%	The FY23 methodology for rail, air, hotel and taxi only accounted for emissions for business travel booked through our travel partner only. Therefore expenses booked through credit card or employee expense claims were not included.
						However during FY24 we have improved our data collection measures and were able to include all travel related expenses regardless of how they were booked, hence the increase.
	Travel by road	209.7	210.0	0.2	0%	Excluding taxi related emissions (2.1 tCO2e) which were not quantified in FY23, travel by road has decreased slightly due to an additional c16,700 KM travelled by electric vehicles.
						Looking at FTE intensity metric we actually see a reduction in our impact on the environment in this category from 0.38 in FY23 to 0.31 in FY24.
	Travel by rail	5.2	28.8	23.7	456%	As a direct comparison the distance travelled by employees by rail increased by more than 300% against FY23 as we continue to educate employees on rail being the lowest carbon form of transport easily available across large distances. The remaining increase is due to including credit card expenditure in the category (previously excluded).
	Travel by air	51.0	94.8	43.9	86%	CP's long haul flights increased in distance c40% in FY24 due to training our outsourced and non-domestic staff in our audit process. The remaining increase is due to this year including air travel booked outside the travel platform.
	Hotel stays	21.9	35.8	13.9	63%	Hotel bookings this year have increased by c60% due to adding a new operational base in the South East (through the Haines Watts acquisition). Ensuring its integration meant an increase in travel of our teams and also adding a new client base that is serviced by Midlands team as well, led to an increase in hotel bookings.

GHG emissions data for Cooper Parry LLP		tCO2e		Change from baseline (Note 1)			
	EMISSIONS	FY23	FY24	tCO2e	%	Change to Baseline Notes	
SCOPE 3 continued	Category 7: Employee commuting	93.6	14.4	-79.2	-85%	In FY24 we conducted an employee commuting survey for the first time. This has enabled us to calculate our commuting emissions more accurately based on how our employees actually commute, rather than relying solely on estimations.	
	Category 8: Upstream leased assets	0.0	3.9	3.9	100%	 FY23 data only included electricity consumption (market based) at our Cubo office in Birmingham, which being on a renewable energy contract meant nil emissions. FY24 data includes CUBO electricity - market based (albeit we have increased office space from 160m2 to 383m2) but it also includes our Storey office in London, powered by renewable energy too. Increase is due to this year including waste for both of our offices in FY24 (we were unable to obtain this data previously) and Storey having an element of gas consumption (expected to reduce in FY25). 	
	Scope 3 total tCO2e	1362.1	2471.2	1109.1	81%	See above individual categories for increase explanation.	
	Scope 3 Business Travel by FTE	0.5	0.6	0.1	11%		
	Scope 3 total per FTE	2.5	3.9	1.4	57%	See above individual categories for increase explanation.	

GHGs Total	Total Gross GHG emissions tCO2e	1544.9	2488.9	944.0	61%	See above individual categories for increase explanation.
	Certified Emission Reductions (CERs)	-57.0	0.0	57.0		Cooper Parry has a policy to not offset at this stage but rather continue to invest in decarbonisation measures. However in FY23 in order to counteract the increase in use of non-renewable energy due to supplier issues in Scope 2 Electricity market-based the decision was made to offset in respect to this issue. The supplier issue has been resolved and we are now on a REGO backed green energy certificate across all buildings presented in the report.
	Total Net emissions tCO2e	1487.9	2488.9	1001.0	67%	See above individual categories for increase explanation.
	Total net GHG emissions per FTE	2.6	4.0	1.4	52%	See above individual categories for increase explanation.

*NOTE 1 – Cooper Parry have adjusted our baseline to FY23 following our submission and approval to SBTi and we will continue to measure against FY23 moving forward. *NOTE 2 – Cooper Parry have restated our PG&S for FY23 to use more accurate emissions factors for our overseas purchased good and services.

APPENDIX

THE FINER DETAILS

WEF REPORT

WEF CORE METRICS



Full disclosure

Partial disclosure

GOVE	RNANCE	
WEF INDICATOR	COOPER PARRY	DISCLOSED
GOVERNING PURPOSE		
SETTING PURPOSE The company has a stated purpose, as the expression of the means by which a business proposes solutions to the economic, environmental and social issues. Corporate purpose should create value for all stakeholders, including shareholders.	See "Our Values" and "Sustainability Statement"	\checkmark
QUALITY OF GOVERNING BODY		
GOVERNING BODY COMPOSITION Composition of the highest governance body and its committees by: competencies relating to economic, environmental, and social topics; executive or non-executive; independence; tenure on the governance body; number of each individual's other significant positions and commitments, and the nature of the commitments; gender; membership of under-represented social groups; stakeholder representation.	See "Meet the Exec"	\checkmark
STAKEHOLDER ENGAGEMENT		
MATERIAL ISSUES IMPACTING STAKEHOLDER A list of the topics that are material to key stakeholders and the company, how the topics were identified, and how the stakeholders were engaged.	See "Impact Areas"	\checkmark
ETHICAL BEHAVIOUR		1
ANTI-CORRUPTION Total percentage of governance body members, employees and business partners who have received training on the organization's anti-corruption policies and procedures, broken down by region.	1,080 team members (including our board members) were trained on anti- corruption policies and procedures. All our tier one supply chain received information on our anti-corruption policies across all regions. CP also provides all employees with annual or on-going training in independence matters. All employees are required to complete a montlhy compliance confirmation, whereby they confirm their compliance with relevant aspects of the firm's independence policy, including their own personal independence.	\checkmark
 (a) Total number and nature of incidents of corruption confirmed during the current year but related to previous years (b) Total number and nature of incidents of corruption confirmed during the current year, related to this year 	Zero Zero	\checkmark

GOVERNANCE				
WEF INDICATOR	COOPER PARRY	DISCLOSED		
Discussion of initiatives and stakeholder engagement to improve the broader operating environment and culture, in order to combat corruption.	The firm maintains the highest standards of conduct and ethical behaviour. Our employees are aware of the actions and behaviours that are expected of them when representing the firm. We have clear employment policies and procedures in place which everyone is required to comply with. As a Regulated Firm we comply with ICAEW, HMRC and FCA Regulations, and our teams are fully aware of their professional bodies' requirements. We offer regular compliance updates from internal and external sources to ensure that our knowledge remains current.	\checkmark		
A DESCRIPTION OF INTERNAL AND EXTERNAL MECHANISMS FOR: Seeking advice about ethical and lawful behaviour and organizational integrity.	We are an ICAEW member firm, therefore we adhere to ICAEW Code of Ethics and rely on them as a source of advice where necessary.	\checkmark		
Reporting concerns about unethical or lawful behaviour and organizational integrity.	The firm encourages all employees, partners and contractors to report any concerns they have around the conduct of others in the business and any wrongdoings they witness or suspect. Our teams can make a confidential disclosure via our Whistleblowing helpline. The helpline is managed externally via our Employee Assistance Programme. All reports are made anonymously and remain confidential. Our Whistleblowing policy gives further information.	\checkmark		
RISK AND OPPORTUNITY OVERSIGHT				
INTEGRATING RISK AND OPPORTUNITY INTO BUSINESS PROCESS Company risk factor and opportunity disclosures that clearly identify the principal material risks and opportunities facing the company specifically (as opposed to generic sector risks), the company appetite in respect of these risks, how these risks and opportunities have moved over time and the response to those changes. These opportunities and risks should integrate material economic, environmental, and social issues, including climate change and data stewardship.	We conduct annually a review of the effectiveness of the firm's internal processes. This covers all material processes such as financial, operational, compliance and risk management. During the year we have reviewed the principal risks and opportunities facing the firm, including those that would threaten the firm's business model, future performance, solvency or liquidity, and included considerations in respect of ESG. Our princicipal risks and uncertainties are disclosed as part of our Annual Accounts, available at Companies House.	\checkmark		

PLANET					
WEF INDICATOR	COOPER PARRY	DISCLOSED			
CLIMATE CHANGE					
GREENHOUSE GAS EMISSIONS For all relevant greenhouse gases (e.g. carbon dioxide,methane, nitrous oxide, F-gases etc.), report in metric tonnes of carbon dioxide equivalent (tCO2e): GHG Protocol Scope 1	See "Carbon Emissions"	\checkmark			
For all relevant greenhouse gases (e.g. carbon dioxide, methane, nitrous oxide, F-gases etc.), report in metric tonnes of carbon dioxide equivalent (tCO2e): GHG Protocol Scope 2	See "Carbon Emissions"	\checkmark			
Estimate and report material upstream and downstream (GHG Protocol Scope 3) emissions where appropriate.	See "Carbon Emissions"	\checkmark			
TCFD IMPLEMENTATION Fully implement the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). If necessary, disclose a timeline of at most three years for full implementation. Disclose whether you have set, or have committed to set, GHG emissions targets that are in line with the goals of the Paris Agreement – to limit global warming to well-below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C – and to achieve net-zero emissions before 2050.	We don't currently align our reporting to include the TCFD recommendations. We are however reviewing the feasibility for us to voluntarily report to the TCFD reporting framework in future. We have set science based near-term and long term target and submited to SBTi during calendar year 2024.	\checkmark			
FRESH WATER AVAILABILITY					
 WATER CONSUMPTION AND WITHDRAWAL IN WATER STRESSED AREAS Report for operations where material, mega litres of water withdrawn, mega litres of water consumed and the percentage of each in regions with high or extremely high baseline water stress according to WRI Aqueduct water risk atlas tool. Estimate and report the same information for the full value chain (upstream and downstream) where appropriate. 	This disclosure is not relevant for us because the sites we own or lease are not located in a water-stressed area.				
NATURE LOSS					
LAND USE AND ECOLOGICAL SENSITIVITY Report the number and area (in hectares) of sites owned, leased or managed in or adjacent to protected areas and/or key biodiversity areas (KBA).	This disclosure is not relevant for us because the sites we own are not located in or adjacent to protected areas and/or key biodiversity areas.	\checkmark			

PE	OPLE	
WEF INDICATOR	COOPER PARRY	DISCLOSED
DIGNITY AND EQUALITY		
DIVERSITY AND INCLUSION (%) Percentage of employees per employee category, per age group, gender and other indicators of diversity (e.g. ethnicity).	Per age group: 16-24: 18% 25-34: 41% 35-44: 21% 45-54: 10% 55-64: 4% Prefer not say: 6% Per gender: Female: 50% Male: 45% Prefer not to say: 5%	
PAY EQUALITY Ratio of the basic salary and remuneration for each employee category by significant locations of operation for priority areas of equality: women to men; minor to major ethnic groups; and other relevant equality areas.	The firm does not a have a gender or ethnicity pay gap, and we have more females than males in management and senior management roles. On top of that, our new and improved maternity/paternity policy and flexible working mean there's never been a better time to be a parent at CP.	\checkmark
WAGE LEVEL (%) Ratios of standard entry-level wage by gender compared to local minimum wage Ratio of CEO's total annual compensation to median total annual compensation of all employees (excluding the CEO).	All our employees are paid at least the equivalent of the national minimum wage, which has been verified by B Lab UK as part of our B Corp certification.	\checkmark
RISK FOR INCIDENTS OF CHILD, FORCED OR COMPULSORY LABOUR An explanation of the operations and suppliers considered to have significant risk for incidents of child labour, forced or compulsory labour. Such risks could emerge in relation to type of operation (such as manufacturing plant) and type of supplier; or countries or geographic areas with operations and suppliers considered at risk.	All of our tier 1 supply chain sign our Code of Conduct. By signing the Code of Conduct, our supplier have agreed to comply with all applicable human rights and equality laws and laws prohibiting slavery and human trafficking. This includes specifically to prohibit and refrain from child labour and any kind of forced or involuntary labour within supplier organisations.	\checkmark
HEALTH AND WELLBEING		
HEALTH AND SAFETY The number and rate of fatalities as a result of work-related injury; high-consequence work-related injuries (excluding fatalities); recordable work-related injuries, main types of work-related injury; and the number of hours worked GRI:2018 403 – 6 (a)	The health and wellbeing of our employees is one of our top priorities. We track statistics on Occupational Health and Safety and there have been 0 fatalities or high-consequence work-related injuries. There has only been 1 recordable minor work-related injury as a result of an employee blowing a socket by using their personal faulty charger.	\checkmark

Pi	EOPLE	
WEF INDICATOR	COOPER PARRY	DISCLOSED
An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services and the scope of access provided for employees and workers.	All of our employees have access to disability coverage, life insurance and private supplemental health insurance.	\checkmark
SKILLS FOR THE FUTURE		
TRAINING PROVIDED Average hours of training per person that the organization's employees have undertaken during the reporting period, by gender and employee category (total number of trainings provided to employees divided by the number of employees).	Learning and development is one of our top prioritites for our employees. It is the basis of maintaining an engaged workforce that solves important problems for our clients, whilst allowing us to create shared value in society. Average training time per FTE is 47.5 hours. However, this is an underestimation as this is based on hours logged on timesheets which doesn't account for employees who don't use timesheets. This is not monitored by gender or band as it is made available to all employees without prejudice.	\checkmark
Average training and development expenditure per full time employee.	Total training expenditure is \pounds 622,765, resulting in an average spend of \pounds 912.74 per full time employee.	\checkmark
COMMUNITY AND SOCIAL VITALITY		
TOTAL TAX PAID The total global tax borne by the company, including corporate income taxes, property taxes, non-creditable VAT and other sales taxes, employer-paid payroll taxes and other taxes that constitute costs to the company, by category of taxes.	Corporation tax: £97,000 Disallowable VAT: £384,082 National insurance: £5,666,297 PAYE settlement agreement: £178,248 Total taxes: £6,325,627	\checkmark

PRO	SPERITY	
WEF INDICATOR	COOPER PARRY	DISCLOSED
EMPLOYMENT AND WEALTH GENERATION		
ABSOLUTE NUMBER AND RATE OF EMPLOYMENT Total number and rate of new employee hires during the reporting period, by age group, gender, other indicators of diversity and region.	New starters: 245 By Gender Total number of Males: 137 Total number of Females: 108 By Age Group 16-24: 107 25-34: 97 35-44: 21 45-54: 17 55-64: 1 (2 undisclosed ages)	\checkmark
Total number and rate of employee turnover during the reporting period, by age group, gender, other indicators of diversity and region.	Total leavers: 143 By gender Total number of Males: 83 Total number of Females: 60 By age group 16-24: 47 25-34: 56 35-44: 14 45-54: 18 55-70: 6 (2 undisclosed ages)	\checkmark

PROS	PERITY	
WEF INDICATOR	COOPER PARRY	DISCLOSED
ECONOMIC CONTRIBUTION		
Direct economic value generated and distributed (EVG&D) – on an accrual basis, covering the basic components for the organization's global operations, ideally split out by: EVG&D can provide a valuable snapshot of the direct monetary value added to local economies through generation of products and services, servicing of capital, payment of wages, taxes and community investment, while the significant financial assistance received from government, when compared with separate disclosures on taxes, can be useful for developing a more balanced and transparent snapshot of the balance of transactions between the company and government. Revenue Operating costs Employee wages and benefits Payments to providers of capital Payments to government Community investment Financial assistance received from the government - Total monetary value of financial assistance received by the organization from any government during the reporting period.	The smallest and largest group in which the financial results demonstrating economic contribution are consolidated in is headed by Project Rebelution Topco Limited. Copies of consolidated group financial statements can be obtained from Companies House, Crown way, Cardiff, CF14 3 UZ.	\checkmark
FINANCIAL INVESTMENT CONTRIBUTION DISCLOSURE		
Total capital expenditures (CapEx) – Depreciation supported by narrative to describe the company's investment strategy. Share buybacks + Dividend payments supported by narrative to describe the company's strategy for returns of capital to shareholders.	TFA Additions: £881,526 IFA Additions (exc goodwill): £11,081,213 Depreciation: £489,584 Amortisation (exc goodwill): £117,254 In respect of share buy-backs and dividend payments, as a professional services firm we do consider our impact to be material in these areas.	\checkmark
INNOVATION IN BETTER PRODUCTS AND SERVICES		
TOTAL R&D EXPENSES Total costs related to research and development.	As a professional services firm, we do not consider our impact to be material in this area.	\checkmark

APPENDIX

THE FINER DETAILS

WEF EXPANDED METRICS

WEF EXPANDED METRICS AND DISCLOSURE

GOVE	RNANCE	
WEF INDICATOR	COOPER PARRY	DISCLOSED
GOVERNING PURPOSE		
PURPOSE-LED MANAGEMENT How the company's stated purpose is embedded in company strategies, policies and goals.	See "Sustainability Statement"	\checkmark
QUALITY OF GOVERNING BODY		
PROGRESS AGAINST STRATEGIC MILESTONES Disclosure of the material strategic economic, environmental, and social milestones expected to be achieved in the following year, such milestones achieved from the previous year, and how those milestones are expected to or have contributed to long- term value.	See "Our Success Metrics"	\checkmark
REMUNERATION How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental and social topics, as connected to the company's stated purpose, strategy, and long-term value – Remuneration policies for the highest governance body and senior executives for the following types of remuneration:	Cooper Parry has a remuneration committee that determines the pay of the Board (the highest Governing body of Cooper Parry), Executive team and Partners within Cooper Parry. Performance is taken into consideration and for the Board, depending on role, is measured against the achievements of the 3 year vision which includes economic, environmental and social topics.	
 Fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses, and deferred or vested shares 		\checkmark
 Sign-on bonuses or recruitment incentive payments 		
- Termination payments		
– Clawbacks		
 Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees. 		

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GOVERNANCE		
WEF INDICATOR	COOPER PARRY	DISCLOSED
ETHICAL BEHAVIOUR		
ALIGNMENT OF STRATEGY AND POLICIES TO LOBBYING The significant issues that are the focus of the company's participation in public policy development and lobbying; the company's strategy relevant to these areas of focus; and any differences between its lobbying positions, purpose, and any stated policies, goals, or other public positions.	Cooper Parry participates in public policy development in a variety of ways which are intended to complement our purpose. These include active participation in, for example: – Regulatory and other standard setter consultations and comments on exposure drafts and draft regulations and standards – Forums for bringing stakeholders together to make progress on issues of importance to society such as the Impact Beyond Business Forum – Development of a wide variety of thought leadership – Signatory of Better Business Act , group that aims to change the UK Law to ensure every company in the UK aligns their interests with those of wider society and the environment. In order to lead by example, we have amended our Articles of Association by including a commitment to a 'triple bottom line' approach to business.	\checkmark
MONETARY LOSSES FROM UNETHICAL BEHAVIOUR Total amount of monetary losses as a result of legal proceedings associated with: fraud, insider trading, anti-trust, anti-competitive behaviour, market manipulation, malpractice, or violations of other related industry laws or regulations.	Zero	\checkmark
RISK AND OPPORTUNITY OVERSIGHT		
ECONOMIC, ENVIRONMENTAL, AND SOCIAL TOPICS IN CAPITAL ALLOCATION FRAMEWORK How the highest governance body considers economic, environmental, and social issues when overseeing major capital allocation decisions, such as expenditures, acquisitions and divestures.	The Board reviews key performance indicators on the company's social and environmental performance in relation to all decisions including all capital investments and disinvestments.	\checkmark

PL/	ANET	
WEF INDICATOR	COOPER PARRY	DISCLOSED
CLIMATE CHANGE		1
PARIS-ALIGNED GHG EMISSIONS TARGETS Define and report progress against time-bound science-based GHG emissions targets that are in line with the goals of the Paris Agreement – to limit global warming to well-below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C. This should include defining a date before 2050 by which you will achieve net-zero greenhouse gas emissions and interim reduction targets based on the methodologies provided by the Science Based Targets initiative if applicable.	We have submitted to SBTi this year for science based near-term and long term targets and are currently in the process of getting them approved.	\checkmark
If an alternative approach is taken, disclose the methodology used to calculate the targets and the basis on which they deliver on the goals of the Paris Agreement.		
IMPACT OF GREENHOUSE GAS EMISSIONS Report wherever material along the value chain (GHG protocol scopes 1,2&3), the valued societal impact of greenhouse gas emissions.	Since there is no standard market price for carbon, (nor a standardised measure of the impact of carbon) there is therefore an inherent challenge in quantifying the valued impact of GHG emissions.	
Disclose the estimate of the social/societal cost of carbon used and the source or basis for this estimate.	Nonetheless we have calculated an estimated impact based on our total gross direct and indirect reported GHG emissions using the UK ETS carbon price for the scheme year beginning 1 January 2024. Based on this methodology, Cooper Parry's cost of carbon is £156,409 (i.e. 2,410 tCO2e multiplied by UK ETS Authority carbon price for scheme year beginning 1 January 2024 of £64.90 per tCO2e).	\checkmark
AIR POLLUTION		
IMPACT OF AIR POLLUTION Report wherever material along the value chain, the valued impact of air pollution, including nitrogen oxides (NOx), sulfur oxides (SOx), particulate matter and other significant air emissions. Wherever possible, estimate the proportion of specified emissions that occur in or	As a professional services firm, we do not consider our impact to be material in these areas.	\checkmark
adjacent to urban/densely populated areas.		
FRESH WATER AVAILABILITY		
IMPACT OF FRESHWATER CONSUMPTION AND WITHDRAWAL Report wherever material along the value chain, the valued societal impact of freshwater consumption and withdrawal.	As a professional services firm, most of our water use is limited to operating our offices in the UK so our water consumption is not considered material. However, all of our offices have water efficiency measures in place to reduce their consumption where possible.	\checkmark

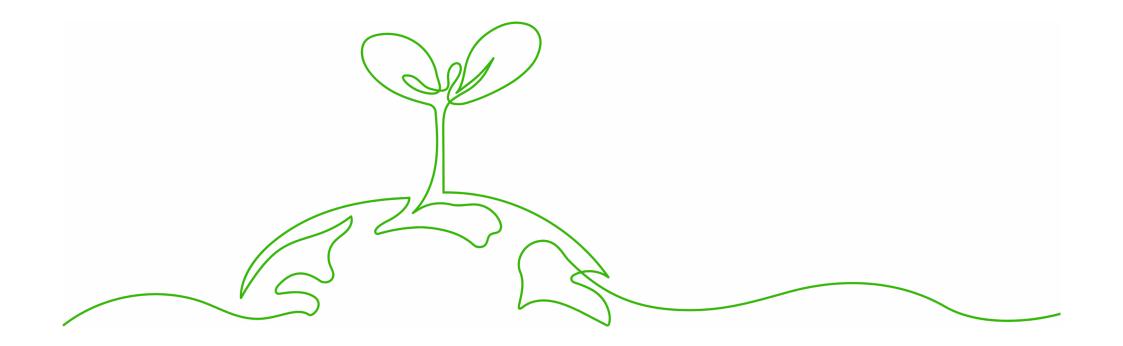
PLANET		
WEF INDICATOR	COOPER PARRY	DISCLOSED
NATURE LOSS		
LAND USE AND ECOLOGICAL SENSITIVITY For operations (if applicable) and full supply chain (if material):	Our offices are leased sites and are not situated in or close to protected and/or key biodiversity areas, therefore not applicable.	
 Area of land used for the production of basic plant, animal or mineral commodities (e.g. the area of land used for forestry, agriculture or mining activities). Year-on-year change in the area of land used for the production of basic plant, animal or mineral commodities.Note: Supply-chain figures can initially be estimated where necessary based on the mass of each commodity used and the average mass produced per unit of land in different sourcing locations. Percentage of land area in (1) or of total plant, animal and mineral commodity inputs by mass or cost, covered by a sustainability certification standard or formalized sustainable management programme. Disclose the certification standards or description of sustainable management programmes along with the percentage of total land area, mass or cost covered by each certification standard / programme. 	Majority of our supply chain is related to UK services therefore we do not expect any material impact in respect of land use and ecological sensitivity in our supply chain.	
IMPACT OF LAND USE AND CONVERSIONS Report wherever material along the value chain, the valued societal impact of use of land and conversion of ecosystems.	Majority of our supply chain is related to UK services therefore we do not expect any material impact in respect of this area.	\checkmark
AIR POLLUTION		
 IMPACT OF AIR POLLUTION Report wherever material along the value chain, the valued impact of air pollution, including nitrogen oxides (NOx), sulfur oxides (SOx), particulate matter and other significant air emissions. Wherever possible, estimate the proportion of specified emissions that occur in or adjacent to urban/densely populated areas. 	As a professional services firm, we do not consider our impact to be material in these areas.	\checkmark
SOLID WASTE*		
SINGLE USE PLASTICS	As a professional services firm, we do not consider our impact to be	
Report for the full value chain, estimated metric tonnes of single-use plastic consumed.	material in this area.	
Disclose the most significant applications of single use plastic identified, the quantification approach used and the definition of "single-use plastic" adopted.		

PLANET		
WEF INDICATOR	COOPER PARRY	DISCLOSED
IMPACT OF SOLID WASTE DISPOSAL Report wherever material along the value chain, the valued societal impact of solid waste disposal, including plastics and other waste streams.	As a professional services firm, we do not consider our impact to be material in this area.	\checkmark
IMPACT OF LAND USE AND CONVERSIONS Report wherever material along the value chain, the valued societal impact of use of land and conversion of ecosystems.	Majority of our supply chain is related to UK services therefore we do not expect any material impact in respect of this area.	\checkmark
WATER POLLUTION*		
NUTRIENTS Estimate and report wherever material along the value chain, metric tonnes of nitrogen, phosphate and potassium in fertilizer consumed.	As a professional services firm, we do not consider our impact to be material in this area.	\checkmark
IMPACT OF WATER POLLUTION Report wherever material along the value chain, the valued societal impact of water pollution, including excess nutrients, heavy metals and other toxins.	As a professional services firm, we do not consider our impact to be material in this area.	\checkmark

PEOPLE		
WEF INDICATOR	COOPER PARRY	DISCLOSED
DIGNITY AND EQUALITY		
DISCRIMINATION AND HARASSMENT incidents (#) and the Total Amount of Monetary Losses (\$) Number of discrimination and harassment incidents, status of the incidents and actions taken and the total amount of monetary losses as a result of legal proceedings associated with (1) law violations and (2) employment discrimination.	2 incidents raised. One resulted in no action and the other is still ongoing so there is no outcome yet.	\checkmark
FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING RISK (%) Percentage of active workforce covered under collective bargaining agreements. An explanation of the assessment performed on suppliers for which the right to freedom of association and collective bargaining is at risk including measures taken by the organization to address these risks.	Zero.	\checkmark
 HUMAN RIGHTS REVIEW, GRIEVANCE, IMPACT AND MODERN SLAVERY (#,%) Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country. Number and type of grievances reported with associated impacts related to a salient human right issues in the reporting period and an explanation of impacts. Number and percentage of operations and suppliers considered to have significant risk for incidents of child labour, forced or compulsory labour. Such risks could emerge in relation to a) type of operation (such as manufacturing plant) and type of supplier or b) countries or geographic areas with operations and suppliers considered at risk. 	As a professional services firm, we do not consider our impact to be material in this area.	\checkmark
LIVING WAGE Current wages against the living wage for employees and contractors in states and localities where the company is operating.	99.8% of our own operations are paid at or above the Family Living Wage Rate.	\checkmark
NUTRIENTS Estimate and report wherever material along the value chain, metric tonnes of nitrogen, phosphate and potassium in fertilizer consumed.	As a professional services firm, we do not consider our impact to be material in this area.	\checkmark
PAY GAP (%) Mean pay gap of basic salary and remuneration of full-time relevant employees based on gender (women to men) and indicators of diversity (e.g. BAME to non-BAME) at a company level or by significant location of operation. Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.	We collect information based on gender and also the highest paid ratio. However we do not yet collect information based on other indicators of diversity. Female average salary / Min. wage: 246.6% Male average salary / Min. wage: 304.1% Average company employee / CEO: 11.13%	\checkmark

PEOPLE		
WEF INDICATOR	COOPER PARRY	DISCLOSED
HEALTH AND WELLBEING		
WELL-BEING (%) The number and rate of fatalities as a result of work-related ill-health; recordable work- related ill-health injuries, main types of work-related injury; and the main types of work- related ill-health for all employees and workers.	As a professional services firm, we do not consider our impact to be material in this area.	\checkmark
MONETISED IMPACTS OF WORK-RELATED INCIDENTS ON ORGANISATION By multiplying the number and type of occupational incidents by the direct costs for employees, employers per incident (including actions and/or fines from regulators, property damage, healthcare costs, compensation costs to employees).	As a professional services firm, we do not consider our impact to be material in this area.	\checkmark
SKILLS FOR THE FUTURE		
NUMBER OF UNFILLED 'SKILLED' POSITIONS (#,%) Number of Unfilled "Skilled" positions. (#)	As a professional services firm, we do not consider our impact to be material in this area.	\checkmark
Percentage of Unfilled "Skilled" positions for which the company will hire unskilled candidates and train them. (%)	As a professional services firm, we do not consider our impact to be material in this area.	\checkmark
COMMUNITY AND SOCIAL VITALITY		
ADDITIONAL TAX REMITTED Companies may choose to report on additional tax remitted in order to provide global information on their further contribution to governmental revenues through the total taxes they collect in their business interactions with other taxpayers and remit to governments. The support that a company provides through this function enhances the operation of tax systems and reduces the administrative burden that governments otherwise would bear in collecting these taxes. The total additional global tax collected by the company on behalf of other taxpayers, including VAT and employee-related taxes that are remitted by the company on behalf of	£515.00	\checkmark
customers or employees, by category of taxes.		
TOTAL AND ADDITIONAL TAX BREAKDOWN BY COUNTRY FOR SIGNIFICANT LOCATIONS Total tax paid and, if reported, additional tax remitted, by country for significant locations.	All significant taxes have been paid in the UK, as follows: Corporation tax: £1,246,232 VAT: £13,023,567 National insurance: £5,666,297 PAYE settlement agreement: £96,585 Total taxes: £20,032,680	\checkmark

PEOPLE		
WEF INDICATOR	COOPER PARRY	DISCLOSED
TOTAL SOCIAL INVESTMENT (\$) Total Social Investment (TSI) sums up a company's resources used for "S" in ESG efforts defined by CECP Valuation Guidance.	We define social investment as all activities, alongside financial contributions, pro bono services and volunteering that we are engaging in, in order to deliver social, environmental and economic benefits to our local communities. See "Community" for more information.	\checkmark
EMPLOYMENT AND WEALTH GENERATION		
INFRASTRUCTURE INVESTMENTS AND SERVICES SUPPORTED Qualitative disclosure to describe the below components:	As a professional services firm, we do not consider our impact to be material in this area.	
- Extent of development of significant infrastructure investments and services supported.		
 Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. 		\mathbf{V}
 Whether these investments and services are commercial, in-kind, or pro bono engagements. 		



THANKS FOR READING LET'S STAY IN TOUCH

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