



IDEAS | PEOPLE | TRUST

PROGRESS **WITH** PURPOSE
UN GLOBAL COMPACT
REPORT 2021

COMMUNICATION **OF** PROGRESS
DECEMBER 2021



CONTENTS

BDO LLP

BDO LLP is a key member of the BDO global network of public accounting, tax and advisory firms. The firms have representation in 167 territories, with over 91,000 people working out of over 1,650 offices. The fee income of the member firms in the BDO network, including the members of their exclusive alliances, was \$10.3bn as at 30 September 2020. Being a member of the BDO global network allows us to meet the needs of businesses who are growing and trading internationally.

BDO INTERNATIONAL

US\$10.3 billion
2019/2020 REVENUE

A YEAR ON YEAR INCREASE OF **7.8%**¹

167 Countries
1,600 Offices
91,000 Staff

1. At constant exchange rate.

PROGRESS WITH PURPOSE

UN GLOBAL COMPACT REPORT 2021



INTRODUCTION

PAUL EAGLAND, MANAGING PARTNER, BDO LLP



Antonio Guterres
Secretary-General
United Nations
New York NY 10017
United States

Dear Secretary General,

We are proud to support the United Nations Global Compact and to be a part of the network of organisations adhering to the UN's aims and guiding principles across human rights and responsible corporate citizenship.

At BDO our vision is to remain "an independent, sustainably profitable and globally focused business, known for helping people and businesses succeed".

Achieving this is based on our core purpose "helping you succeed", underpinned by our firm's four

new Values – Being Bold, Being Collaborative, Being Genuine, Being Responsible and Acting with Integrity.

Taken together, they have been critical for our decision-making, behaviours and support throughout the pandemic. They have also guided us as we change the way we run our business in the post-COVID-19 environment.

As our firm flexes and adapts to the rapidly changing world, we are committed to ensuring that the progress we make is focused on the right outcomes for our people, our clients and for wider society.

That's why the theme of BDO's Communication of Progress report this year is 'Progress with Purpose'. In it, we describe how our actions reflect our commitment to The Ten Principles through our business strategy, culture and daily operations and how we look to continually improve our adoption in future years.

Yours sincerely,

PAUL EAGLAND
Managing Partner
On behalf of BDO LLP

1. HUMAN RIGHTS

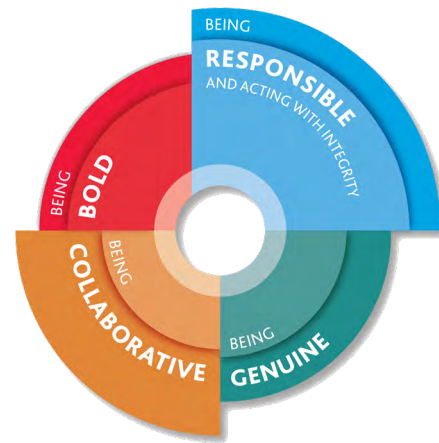
At BDO we are committed to ensuring all our staff, and those working in our supply chain, have their human rights respected and that we uphold the protection of internationally proclaimed human rights throughout our values, practices, policies, and culture.

PRINCIPLE 1

Businesses should support and respect the protection of internationally proclaimed human rights.

PRINCIPLE 2

Make sure that they are not complicit in human rights abuses.



OUR VALUES

Our Core Purpose – 'helping you succeed' – defines why we do what we do. Our Values define how we behave.

In November 2020, after conducting firmwide focus groups and surveys, we launched our firm's new Values.

These new Values are now becoming embedded into our processes, policies and everyday language and underpin everything we do at BDO.

Of our four Values, the two which are most pertinent to human rights are:

► **Being Responsible and Acting with Integrity** – this recognises that we have a choice in how we act, respond to and influence the world around us, conscious of our impact on others, the firm, our clients and the environment. It is about taking responsibility for our actions and learning from our mistakes. It extends to our commitment to acting ethically with integrity, professional competence and scepticism, objectivity, due care, confidentiality and, when appropriate, with independence. Always delivering high-quality work with the public interest in mind

► **Being Genuine** – this means we are true to who we are. We are honest about what we think, believe and feel – as well as our own vulnerabilities. We embrace individuality and difference, which means we don't judge the beliefs and opinions of others, but listen, and where appropriate, learn from them. Being true to ourselves means we speak up when we don't agree with something, but also acknowledge when we're unsure or have got something wrong. Trust has to be earned and we nurture it by being authentic, generous and respectful of others.

Examples of our Values in action include:

- In January 2021, we updated our [Code of Conduct](#) for our BDO partners and staff which is publicly available on the BDO website. This sets out very clearly our commitment to comply with all laws, regulations and professional standards and to seek to avoid actions which may discredit us or the profession
- BDO's [Supplier Code of Conduct](#), which is publicly available on our website, sets out the standards we expect of any of our suppliers and their subcontractors. In addition to operating in accordance with applicable laws, we expect our suppliers to respect individuals' human rights, provide equal employment opportunities, and reduce the environmental impacts of their products or services. They are also expected to have policies, systems and/or procedures in place to ensure the prevention of unethical business practices, including human rights abuses, money laundering, fraud, bribery and corruption
- We believe that 'difference' is what makes us great and what strengthens

- our team. This is why we foster an inclusive culture at BDO. Our Leadership Team at BDO champions a 'Be Yourself' agenda, encouraging everyone to be authentic in bringing their whole self to work. We believe that creating a firm where people can be themselves leads to enhanced success, increased profitability and better, more diverse decision-making
- This year, we have launched dedicated training to encourage active allyship: mandatory inclusive Leadership training for all our partners; and two new Equality, Diversity and Inclusion e-learning modules for our staff
- We have established and promote an independently-run whistleblowing reporting mechanism, through which staff can confidentially raise any concerns. Our whistleblowing policy has been designed to ensure that our people deal responsibly and in the interest of all concerned in the event of any malpractice within the firm.

2. LABOUR STANDARDS

At BDO we are committed to implementing the highest standard of labour practices and to complying with UK labour law in all cases.

PRINCIPLE 3

Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.

PRINCIPLE 4

The elimination of all forms of forced and compulsory labour.

PRINCIPLE 5

The effective abolition of child labour.

PRINCIPLE 6

The elimination of discrimination in respect of employment and occupation.

In relation to labour standards, our Core Purpose means we are committed to “helping you succeed” – this applies equally to our people, our clients and our suppliers.

Examples of our core purpose in action include:

- ▶ Our employment policies are in line with and/or exceed UK Labour standards and are consistently reviewed
- ▶ We have developed a new agile working framework called WORKABLE which aims to offer more choice and flexibility for our people around how, when and where they work as we emerged from COVID-19 lockdowns in the UK. This framework is designed to achieve the best possible outcomes for our people, our clients and the firm
- ▶ We comply with the Modern Slavery Act 2015. In the last year, we have formed a new Modern Slavery Group, comprised of senior Partners and managers, whose objective is to record and discuss progress and agree the collective approach for BDO regarding modern slavery. In the last year, the group has focused on plans to raise firm-wide awareness of and

engagement in anti-modern slavery practices, and monitoring supplier assurance to the Modern Slavery Act 2015

- ▶ Our Modern Slavery [statement](#), which is published on our website each year, details the steps we have taken during the year to ensure that slavery and human trafficking is not taking place in any of our supply chains or in any part of our business. Our latest statement also details how we intend to take action in the next year. This includes introducing firm-wide modern slavery training, introducing KPIs which will monitor our progress, and increasing obligations for smaller, lower risk suppliers as we continue to drive assurance.

Our published [Supplier Code of Conduct](#) sets out the standards we expect of our suppliers and subcontractors. This specifies that our suppliers shall:

- ▶ Provide equal employment opportunity to all applicants and employees regardless of race, colour, sex, sexual orientation, gender identity, religion, creed, national or ethnic origin, age,

disability, citizenship status, veteran status, marital status or any other protected class or characteristic under applicable law

- ▶ Ensure that working hours, wages and overtime pay are in compliance with all applicable laws and workers paid at least the minimum legal wage or a wage that meets local industry standards, whichever is greater.
- ▶ Provide a clean, safe and healthy working environment to protect the occupational safety of all employees, that appropriate health and safety training is in place to prevent accidents and injury at work and that employees should not be subjected to any form of physical abuse or discipline, the threat of sexual or other harassment and verbal abuse or other forms of intimidation
- ▶ Not use child, slave, forced or obligatory labour and never engage in, or support human trafficking
- ▶ Allow workers freedom of association to organise or bargain collectively, without interference, discrimination, retaliation or harassment.

UNIFYING CULTURE

As part of our business strategy, we are committed to a 'Unifying Culture' and we have established a 'U Board' which coordinates all of our activity related to our firm's culture. Our 2021 Culture Report is available [here](#).

Our Unifying Culture priorities are **Be Yourself, Wellbeing and Citizenship**.



PROGRESS WITH PURPOSE
2021 BDO CULTURE REPORT

▶ [AVAILABLE HERE](#)

2. LABOUR STANDARDS

(CONTINUED)

BE YOURSELF

Our focus on 'Be Yourself' – which includes the Equality, Diversity and Inclusion (E,D&I) agenda – is all about encouraging our people to feel like they can truly be themselves at work. If people can be true to themselves, they are far more likely to succeed in realising their own potential.






Over the last year, we have:

- ▶ Encouraged all of our 6,000 people to 'Be Yourself' as part of our E,D&I strategy
- ▶ Worked towards (and since Nov 2021 achieved) the Women in Finance Charter target of 20% female partners by the end of 2022
- ▶ Published our annual gender pay gap report showing we have improved our gender pay gap year-on-year. This is now at 11.79% median, down from 16.9% in 2020
- ▶ Published our ethnicity pay gap data for the first time in 2020/21, which is at 2.13% median and 10.10% mean
- ▶ Published our Race Action Plan. This details how we can increase BAME

representation, and particularly senior representation, and drive sustainable, long-term change.

- ▶ Our BAME Network has been active over the last year hosting events for Black History Month, a team talk on Anti-Asian Hate, and an open forum on the racial abuse being directed at Black football players
- ▶ Encouraged people to educate themselves through our E,D&I eLearning modules
- ▶ Supported seven E,D&I networks: BDO Inspire (women), BLEND (LGBTQ+), Enabled (those with disabilities, neurodiverse conditions and their carers), BAME, Muslim, Jewish and Christian – all aimed at supporting the communities they represent, raising awareness and educating.

RACE ACTION PLAN: OUR 5 COMMITMENTS

 LEADERSHIP SUPPORT	 CAPTURE DATA	 ZERO TOLERANCE	 EQUAL RESPONSIBILITY	 HELPING YOU SUCCEED
01 We will support our Race Action Plan from the top. <ul style="list-style-type: none">▶ Assigned Managing Partner as Exec Sponsor▶ Created a team to support the Exec Sponsor to implement the plan▶ Briefed our Leaders and U Leaders on the plan.	02 We will measure and report on our data and progress. <ul style="list-style-type: none">▶ Capture, measure and publish data▶ Starting with our Ethnicity Pay Gap Reporting▶ Use Workday to improve data collection▶ Actively monitor pipeline.	03 We will have zero tolerance to racial harassment and bullying. <ul style="list-style-type: none">▶ Committed at both Board level and firm-wide to zero tolerance of racial harassment and bullying▶ Define and promote what 'zero tolerance' looks like for us▶ Promote whistleblowing policy.	04 We will take equal responsibility for equal opportunities. <ul style="list-style-type: none">▶ Making it clear that supporting equality in the workplace is the responsibility of all leaders and managers▶ Unconscious bias and inclusive leadership training, starting with partners and people managers.	05 We will help you succeed. <ul style="list-style-type: none">▶ Taking action that supports ethnic minority career progression▶ Career support: launch mentoring circles▶ Tailored development pathways▶ Identify sponsorship and partnership options.

2. LABOUR STANDARDS

(CONTINUED)

WELLBEING

- ▶ Wellbeing was already an important part of our BDO culture but supporting our workforce to care for their physical and mental health during the pandemic has been extremely important.
- ▶ We have a long-established commitment to wellbeing and, in February 2021, we signed up to the Mental Health at Work Commitment
- ▶ We have over 80 Wellbeing Champions who organise local activities and wellbeing sessions
- ▶ We have also trained 60 Mental Health First Aiders
- ▶ In 2021, BDO was awarded Gold in the Mind Workplace Wellbeing Index Survey, a benchmark of best policy and practice for supporting mental health at work
- ▶ We worked on a new Agile Working programme called WORKABLE to give people flexibility and choice in their working pattern in a post-COVID-19 world
- ▶ We actively promote a range of wellbeing tools ranging from a 24/7 employee assistance helpline to the DigiCare app.

CITIZENSHIP

We also make a difference by sharing our skills, time and passion with the community. This activity keeps us inspired, engaged and energised, individually and collectively – and very proud of our culture. Helping not just each other or our clients but also helping society succeed.

- ▶ We have offered ten citizenship days a year to our employees for the last 15 years and continue to encourage more of our colleagues to use them
- ▶ Our people can use five of these days as 'Action Days' for fundraising or local volunteering, and five as 'Strategic Days' to help provide professional expertise and strategic support to schools, charities and other community initiatives
- ▶ We are founder members of Access Accountancy which has so far helped 3,800+ young people from low socio-economic backgrounds gain valuable work experience in professional services
- ▶ We partner with organisations such as The Ahead Partnership, Leadership Through Sport and Business and Tax Aid.

SOCIAL MOBILITY

We recognise that more work needs to be done to increase socio-economic diversity in accountancy and the wider professional services sector, particularly within some of the most senior positions.

One of our partners currently sits on the Government's Socio-economic Taskforce Advisory Board which aims to make the professions more accessible, but also aims to create more equity in progression no matter what a person's background. Half of BDO's Leadership Team come from a lower socio-economic background, including our Managing Partner Paul Eagland, so social mobility is understandably a major focus for BDO.

Among other social mobility actions:

- ▶ We continue to fully support Access Accountancy's mission to give everyone an equal chance to join the profession
- ▶ We are involved with RISE, an outreach programme run by the ICAEW, which targets schools in

social mobility cold spots with a view to supporting students to build their professional and personal skills and prepare them for their future careers

- ▶ We take part in a range of mentoring and internships with organisations specifically targeting inner city schools and students from disadvantaged backgrounds.

To support people to enter and succeed in the profession:

- ▶ We were the first major accountancy firm to offer the higher apprenticeship in audit
- ▶ We have expanded our school leaver programme. Both our graduate and apprentice programmes are now aligned to Level 7 Accountancy/Taxation Professional Apprenticeship standard. Upon completion our trainees will then qualify as an ICAEW, CIOT, ISIMA or ACCA members and will also hold a level 7 Accountancy/Taxation Professional Apprenticeship, which is equivalent to a Master's degree



- ▶ We support our trainees through their exams, including study time, and our excellent results – which are regularly up to 10% above the national average - speak for themselves.

3. ENVIRONMENT

We believe that businesses have an economic imperative and a moral responsibility to do everything they can to ensure a thriving world.

PRINCIPLE 7

Businesses should support a precautionary approach to environmental challenges.

PRINCIPLE 8

Undertake initiatives to promote greater environmental responsibility.

PRINCIPLE 9

Encourage the development and diffusion of environmentally friendly technologies.

During the year, we established a new ESG Executive which oversees the development of the firm's ESG strategy and priorities. It acts as an advisory group to the firm's Leadership Team and other management groups to ensure the business focuses its energies where it can have the most positive impact in helping society succeed.

At BDO, we recognise the critical importance of acting on climate change to ensure long-term sustainability.

We act on climate change because it is the right thing to do, our people expect it and our clients deserve it.

We are continuously trying to identify new ways to improve our performance management and implement ways to reduce our environmental footprint. As we move towards a permanent agile working arrangement and some employees return to the office, we are ensuring we have embedded sustainability into our plans for post-COVID office refurbishment.

AS A FIRM

- ▶ All our offices are carbon neutral
- ▶ We have achieved a Carbon Neutrality

- accreditation – known as PAS 2060 Specification
- ▶ We aim to reduce our greenhouse gas emissions in line with the 1.5C requirements of the Paris agreement
 - ▶ Our total emissions reduced by 90% in 2020/21 vs the prior year, largely as a result of COVID-19 lockdowns
 - ▶ Our emissions per full-time employee were down by 91% in FY20/21 versus the prior year, because of COVID-19 and despite a 9% increase in employees
 - ▶ Business travel is a major contributor to our BDO carbon footprint so we are encouraging people to consider whether their business travel is necessary or whether this can continue to be done virtually
 - ▶ We continue to offset our carbon through ClimateCare's Gyapa cookstove project
 - ▶ We review supplier contracts for their environment and sustainability commitments
 - ▶ We've switched to green tariffs for our energy in offices where we have full responsibility for utilities



- ▶ Over 25% of the company car fleet used by our staff is now made up of Electric Vehicles
- ▶ For our staff car fleet, we have reduced our emissions cap from 110g/CO2 to 50g/CO2
- ▶ We have introduced a new range of carbon-neutral BDO stationery.

BDO'S GLOBAL COMMITMENT TO NET ZERO

In September 2021, as we approached COP26, BDO globally made a commitment to go Net Zero by 2050 or sooner as part of the Net Zero Financial Services Partners Alliance.

BDO UK has also confirmed that it will be Net Zero by 2050 or sooner, and is actively working with carbon experts to establish our detailed plan and timeframes for our commitments. This means that - alongside other BDO firms globally - we can play our part in leading positive change.



3. ENVIRONMENT

(CONTINUED)

WORKING WITH OTHERS

No single firm or individual can tackle climate change alone. The solution is collaborative:

- ▶ Our Senior Partner, Matthew White, has joined Chapter Zero, a climate forum for Board Chairs and Non-Executive Directors to ensure climate change appears on the agenda of every boardroom table this year
- ▶ We have acted for many of the London-listed renewables investment funds as reporting accountant on IPOs and for secondary fundraisings, as well as auditor
- ▶ We are helping many clients succeed on a variety of sustainability projects, including the development of Circular Economy, forest protection technology and renewable power programmes
- ▶ Our Financial Model Assurance team is ranked #1 globally in the Renewables sector
- ▶ We partner with CleanGrowth, a pioneering network of forward-thinking green businesses, to help tech start-ups find funding and a space to develop tech.



AS INDIVIDUALS

- ▶ We want to keep working with our BDO people to identify the next right things to do
- ▶ Although business travel emissions decreased significantly in FY20/21 because of COVID-related restrictions, it continues to be the largest part of our carbon output. As result we are encouraging all our people to consider whether their business travel is essential or whether work can continue to be done remotely
- ▶ We have trained Environment Champions in each office to help activate environment programmes locally
- ▶ We share personal hints, tips and stories via our internal communications channels to encourage our people to live more sustainable lives and reduce their environmental impact
- ▶ BDO employees can contribute to charities that deal with carbon offsetting, for example the Woodlands Trust, through bespoke Give As You Earn benefits
- ▶ Our partners are also showing their commitment by personally paying to offset their individual footprints each year
- ▶ At BDO, we offer a generous ten citizenship days each year. Our Environmental Champions encourage people to think about how they can use some of their days to get involved in local Sustainability or Climate Change initiatives.

4. ANTI-CORRUPTION

BDO holds itself to the highest standards of ethical behaviours and has a zero tolerance approach to all forms of corruption and bribery. This is embedded in our values and implemented throughout our supply chain. We are committed to quality, independence and ethics.

PRINCIPLE 10

Businesses should work against all forms of corruption, including extortion and bribery.

We not only embed ethics and independence into our cultural values, but also work hard at ensuring that we all live by them; particularly ones that reflect our commitment to integrity, honesty, objectivity, responsibility and respect.

OUR APPROACH TO ETHICS AND ANTI-CORRUPTION

At BDO, we don't see ethics and compliance as a standalone undertaking: the behaviours expected by our regulators and the ICAEW are already embedded in the firm's Values, our strategic framework and, critically, our working culture.

- ▶ Within BDO's strategic framework, we specifically state: "We are committed to Quality, Independence and Ethics"
- ▶ BDO is heavily regulated as a firm and all partners and staff comply with the ICAEW Code of Ethics
- ▶ Extensive ethics and anti-economic crime training for all partners and staff is provided each year
- ▶ We have a designated Ethics Partner, Money Laundering Reporting Officer, Head of Quality and Risk Management and Head of Audit Quality and Risk

- ▶ The firm also has a Public Interest Committee (PIC), comprising three Independent Non Executives and the Ethics Partner. The role of the PIC is to consider public interest matters that affect the firm, with a goal of enhancing stakeholder confidence in the public interest aspects of the firm's activities
- ▶ As part of wider changes to our governance structures, we are repositioning the Ethics Partner to ensure that there are clear reporting lines to the Leadership Team (LT) and our Independent Non-Executives. This emphasises the importance that is placed on this area by our senior leadership. By positioning ethics as such, we are able to shorten and sharpen decision-making processes and increase the Ethics Partner's influence
- ▶ We have established and promote an independently-run whistleblowing reporting mechanism, through which staff can confidentially raise any concerns. Our whistleblowing policy has been designed to ensure that our people deal responsibly and in the interest of all concerned in the event of any malpractice within the firm



- ▶ Our Annual Transparency report documents our approach to ethics, independence, quality and risk
- ▶ We take an active role in the wider anti-corruption agenda, for example as a signatory to the joint statement of support to the London Anti-Corruption Summit.

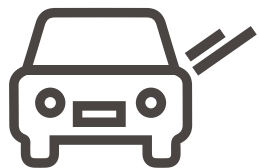
FRAUDTRACK

Every year since 2003, BDO has compiled an annual report tracking reported fraud cases in the UK valued at £50,000 or more. Our FraudTrack report explores the variety of reported fraud cases and looks into trends across industries and across geographical location. We also explore fraudsters' career types, motivations, physical locations and their social environments. The objective behind the report is to help businesses to recognise the risks of fraud or corruption, to better understand the changing fraud landscape and to take steps to prevent such activity taking place within their organisation.

5. KEY STATISTICS

2020/21 ENVIRONMENTAL PERFORMANCE

TOTAL EMISSIONS



885 tCO₂e
...or **192** cars' annual CO₂

TOTAL ENERGY



2,660 MWh
...or **719** homes powered

DISTANCE TRAVELLED



1.9 million km
...or **47** times around the world

PAPER CONSUMPTION



2 tonnes
...or **48** trees

WATER USAGE



2,496 m³
...or **1** Olympic pool filled

WASTE PRODUCED



62 tonnes
...or **5** fully-loaded waste trucks

2020/21 PERFORMANCE: ENERGY



BDO has achieved a 54% reduction in energy intensity per employee as a result of the COVID-19 pandemic and reduced employee office presence.



TOTAL ENERGY

2,660
MWh
↓ **41%**



ELECTRICITY

2,120
MWh
↓ **53%**



NATURAL GAS

540
MWh
↓ **26%**



ENERGY INTENSITY

385
kWh/employee
↓ **54%**

5. KEY STATISTICS

6000



people.

91%



of BDO people feel able to be themselves at work.

2,400



people promoted.



8



employee networks covering gender, ethnicity, disability, sexual orientation, faiths and citizenship.

£3M



additional investment into central audit quality support.

18,000+



career objectives created.

28,000



people applied to join our trainee programme.

85%



of our people think individuals from all backgrounds can thrive at BDO.

46,000+



people applied to join BDO.

25,000



training courses completed.



2,197



auditors working to ensure shareholders and businesses have access to trustworthy financial information.

100%



BDO operates carbon-neutral offices.

1,200



people recruited.

12,500+



audit reports signed.

74%



said that, when it comes to inclusion, senior leaders' actions support their words.

£19M



paid out in staff bonuses.

90%



reduction in total emissions, due to COVID-19 impact

60+



Mental Health First Aiders.

84%



of our auditors think that 'doing what is believed to be right' should influence our decision-making.

30



30 mentees and 30 mentors took part in 30% Club mentoring.

82%



of participants in new Female and BAME Mentoring Circles would recommend taking part.

11.79%

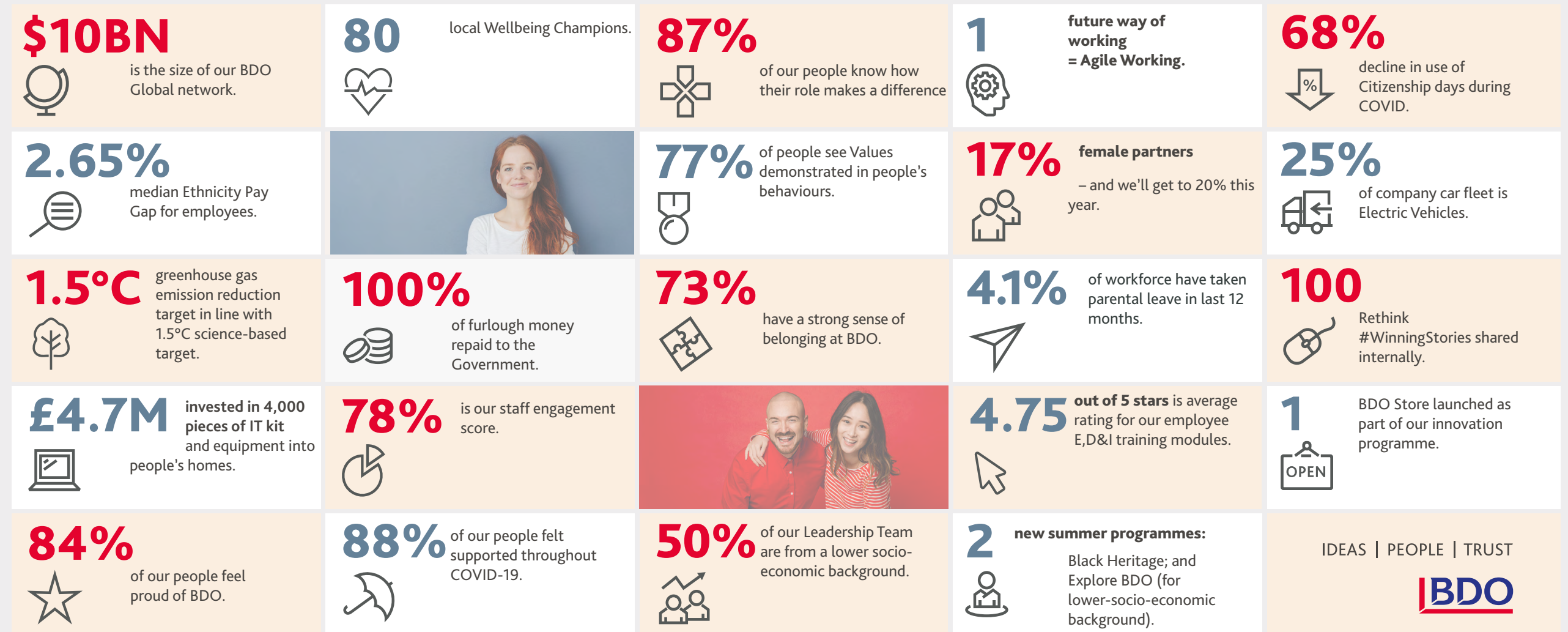


median Gender Pay Gap for employees.

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BDO

5. KEY STATISTICS



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