

We help business gain value by operating in much cleverer, sustainable ways

SUSTAINABILITY POLICY

1. Purpose

FBRH Consultants Ltd (“FBRH”) is committed to embedding sustainability into its operations, decision-making processes, and service delivery. We recognise that sustainability is not limited to compliance or disclosure. It is a decision-making system that enables organisations to manage risks, capture opportunities, and create long-term value for the business, stakeholders, and the environment.

2. Scope and Approach

This policy applies to:

- FBRH’s internal operations
 - Its training, advisory, and assurance services
 - Its relationships with clients, partners, and suppliers
- FBRH adopts a value chain and double materiality perspective, recognising that its most significant impacts arise both:
- Directly through its operations
 - Indirectly through the organisations it influences

3. Environmental ISO 14001-Aligned

3.1 Commitment

- FBRH is committed to:
- Environmental protection and pollution prevention
 - Compliance with applicable environmental laws and regulations
 - Continual improvement of environmental performance

3.2 Key Environmental Aspects

FBRH’s primary environmental impacts relate to:

- Business travel
- Energy consumption

- Digital infrastructure
- Resource use (e.g. paper)

3.3 Operational Controls

FBRH manages its environmental impact through:

- A remote-first delivery model to reduce travel emissions
- Digital documentation to minimise paper use
- Efficient use of energy and resources
- Consideration of environmental criteria in supplier selection

3.4 Environmental Objectives (Summary)

FBRH establishes and monitors environmental objectives, including:

- Reducing travel-related emissions
- Increasing remote delivery
- Minimising resource consumption
- Monitoring carbon footprint (where applicable)

3.5 Monitoring and Review

- Environmental performance is:
- Monitored periodically
 - Reviewed annually
 - Integrated into management decision-making

4. Social Responsibility

FBRH is committed to:

- Providing high-quality, accessible sustainability education
- Supporting professional development through certified training
- Promoting ethical, respectful, and inclusive engagement
- Contributing to improved decision-making across organisations
- Our social contribution is primarily delivered through capacity building and knowledge transfer.

5. Governance

5.1 Ethical Conduct

FBRH operates in accordance with high ethical standards, including:

- Integrity
- Objectivity
- Professional competence
- Confidentiality

5.2 Independence and Assurance

FBRH:

- Maintains independence in its assurance engagements
- Aligns its assurance approach with ISAE 3000 (Revised) and emerging ISSA 5000 practices
- Applies structured methodologies supported by its ISO 9001-aligned quality management system

5.3 Accountability

Overall responsibility rests with the Managing Director

Sustainability considerations are embedded into operational and strategic decisions

6. Value Chain Impact

FBRH recognises that its most significant sustainability impact arises through its services.

We contribute to positive environmental and sustainability outcomes by:

- Delivering certified training programmes aligned with recognised standards (e.g. GRI, ESRS)
- Supporting organisations in identifying and prioritising material impacts, risks, and opportunities
- Enabling defensible decision-making through value chain and double materiality analysis
- Providing independent assurance, enhancing the credibility of sustainability disclosures
- Influencing organisational decisions

that affect operations, supply chains, and capital allocation. Through these activities, FBRH contributes to improved sustainability performance across the organisations it serves.

7. KPIs (Direct and Indirect)

FBRH monitors both operational performance and value chain influence.

7.1 Direct (Operational) KPIs

- % of services delivered remotely
- Reduction in business travel emissions (year-on-year)
- Paper usage reduction (%)
- Number of suppliers assessed for environmental considerations
- Annual monitoring of carbon footprint (where applicable)

7.2 Indirect (Influence) KPIs

- Number of professionals trained annually
- Number of organisations supported in sustainability reporting
- Number of assurance engagements completed
- Evidence of client implementation of materiality assessments
- Documented examples of decision-making influenced (qualitative evidence retained)

8. Continuous Improvement

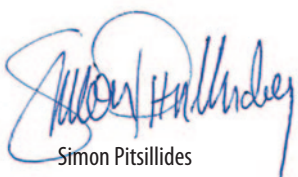
FBRH is committed to:

- Regularly reviewing this policy
- Updating objectives and KPIs
- Enhancing both operational performance and value chain impact

9. Communication

This policy is:

- Communicated to employees, associates, and partners
- Made available to clients and stakeholders upon request



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11/11/2025