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Committed to you.

Larking Gowen
Chartered Accountants & Business Advisors

Sustainability update 2026

FIRST EDITION

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Foreword and introduction

Julie Grimmer, Managing Partner

At Larking Gowen, we're dedicated to high standards in all that we do. The commitments we make and standards we set are integral to our identity as an independent, regional firm of chartered accountants and business advisors.

Our objective is to ensure the business is sustainable for the long-term.

Integral to this is the wellbeing, training and career development of all the people in the business whilst making a sustainable and positive impact for our clients and our East Anglian communities.

To be a business that remains successful and is sustainable for the long-term, we need to secure the succession of the partnership. Engaging the whole team and helping to develop the business leaders of the future. Our values underpin all that we do. Strong governance, a continuing commitment to regulatory standards, audit quality, expectations of the Professional Conduct in Relation to Tax, and ethical standards remain integral to our future strategy, and we will not compromise these standards.

These objectives shape Larking Gowen's continuing development.

By focusing on the impact and value we deliver, we will continue to be a sustainable business, fit for the future, ready to respond to new and existing challenges, including the journey toward net zero and on target to deliver our ultimate vision of:

There will be many milestones on the way to delivering this vision but also many small changes and developments that may not grab headlines but are part and parcel of the daily decisions which move the business forward and make positive changes. In producing this first update report we have included examples of developments which I hope you will find of interest.

How we judge the progress we are making is not always straight forward and can sometimes be subjective. We won't all make the same judgements about the priorities. Nevertheless, it's important we continue to educate and challenge ourselves to ensure we are continuing to move forward, maintaining momentum.

In the sections that follow, we reflect on what we have collectively achieved since we launched "What is important at Larking Gowen" in 2024, as well as what more we want to achieve in the months and years ahead as part of our 2025-2030 Strategy for Success and Sustainability.

Thank you for your contribution.

Julie Grimmer
Managing Partner

> Our focus extends beyond short-term goals and encompasses a commitment to operate a sustainable business model.

Independence

Our position as an independent East Anglian practice is an important part of who we are and what we stand for.

Having been established for over one hundred years, the business has seen many changes. Latterly we have seen various national practices withdraw from this area, as well as firms changing their business models to concentrate on listed company work and large corporates. More recently, we have seen increasing numbers of independent firms selling controlling stakes in their practices to private equity, with control shifting from local decision with consolidation into large groups presenting as national firms.

> The Larking Gowen Partners remain committed to retaining our independent ownership, control and our identity.

This is core to our updated strategy.

This is not because we lack ambition to continue to grow and develop the business but because we believe this continues to best serve the interests of all those employed in the business, the people and businesses we aim to advise and support, and the wider communities in which we live and work.

As a significant regional business, employing around four hundred people across Norfolk, Suffolk and Essex, the way we are perceived is important to us. Our people and our clients and business relationships are paramount. However, by extension, so is our place within the communities in which we do our core business. We aim to develop long-term relationships with our clients as trusted advisors, and the same principles apply to our wider communities.

Our membership of the global accountancy and business advisory association, PrimeGlobal, supports this vision, with Larking Gowen playing an active role in the worldwide association of over 320 independent accounting firms operating across 128 countries. As an association, members are independent, working collaboratively to deliver client service excellence, enhancing the service proposition to their clients, both in the UK and internationally. Through PrimeGlobal, we connect both people and clients globally, aligning with like-minded businesses to support all our clients' needs. Later in this report we share some of the work we have been doing and the data we capture and record to reflect these details, which is increasingly important to people in our business and many with whom we do business.

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400+

are employed by Larking Gowen

5

offices across East Anglia

Clients

An integral part of our strategy remains a commitment to remaining an independently owned and controlled business and a continuing commitment both to East Anglia and the people and to the businesses and communities in this area.

> Listening to our clients and acting on their feedback must remain central to how we operate, how we build trust, strengthen relationships and deliver long term value.

Office development

We remain committed to the development of our office infrastructure across Norfolk, Suffolk and Essex so that the office environment is as good as we can reasonably make it.

This includes seeing clients and ensuring trainees are prioritised and have time alongside their more experienced colleagues to support training and progression.

> The greater flexibility we all have to work remotely is a huge benefit; our view remains that certain things are more effective when they are done face to face.

Office development

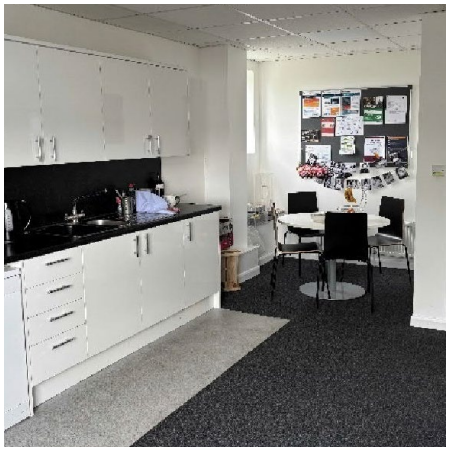
Later in this report we set out some of the changes together with areas of focus in the year ahead.

We continue to develop our offices to provide comfortable modern spaces with a combination of private spaces and open plan areas to encourage collaboration and close working across our teams.

During the period under review, we have relocated our Essex office to larger premises reflecting both our growth and commitment to this area. We have also undertaken work at each of our four other offices to improve facilities.

Throughout these various projects, the environmental and sustainability impact of works has been a priority. We collaborated with the third-party contractors and our landlords to minimise the impact of changes including waste to landfill, use of sustainable materials, sound proofing and energy efficient lighting.

All surplus furniture was made available to our team to re-use personally or donated to local charities and schools in order to try to recycle, re-use and minimise the waste going to landfill.



Energy and waste management

Alongside our office infrastructure, one of the biggest areas of energy use is business travel, seeing our clients and developing business relationships.

As with our approach to flexible working, the shift to virtual meetings is now very much embedded across the whole business. Our relationships with clients are paramount and our view remains, if we aspire to client service excellence, there remain many instances where face to face meetings and being at our clients' businesses is the best approach. As an East Anglian based business, doing this whilst only using public transport is just not practical. Recognising this issue as well as the constraints within our existing property leases and our commercial decisions to prioritise clients, we nonetheless continue to make changes to reduce both our energy consumption and the waste we create in the business. We are pleased to share some specific examples, such as:

Electric vehicles

An increasing number of our people are making the change to EV or EV hybrid vehicles. We see this in the data we capture for expense claims.

We have considered whether we should promote or incentivise this change. We keep this under review. For the present, we have decided this is not appropriate. We remain concerned about the significant impact that an EV salary sacrifice has on individuals' ability to apply for mortgages as well as the potential impact of sacrifices on other benefits.

We continue to monitor the business travel claims and can now differentiate these between journeys in petrol, diesel or in EVs. We have improved our data capture in this area and can now monitor this effectively, also determining journeys involving a single person in the vehicle or where there are multiple occupants in the same vehicle. We continue to promote vehicle sharing for business travel through incentives. By being able to measure this data more accurately we are in a better position to monitor the impact and consider how we may be able to reduce impact further.

Paper and plastic

In the last 18 months we have continued to make changes to reduce waste. A full review was undertaken of all the promotional material and consumables used at marketing or careers events. We looked at the stationery we buy and the potential for waste in this area.

We continue our use of recyclable postage bags where possible.

Despite operating "paperless" systems across the business for many years, we still create the need for confidential shredding and waste disposal. We continue to monitor this across all offices. Although waste paper is recycled at UK mills, it is not possible to measure this waste exactly. Our confidential shedding contracts are based not on weight but on the number of bins we use across our office locations. Historically we had not measured this data at all, however in the last 12 months we have reduced the number of shredding bins from a total of 23 bins to 17 and we continue to monitor the position. This is an area where we can all continue to make a difference, ensuring that our first choice is to share documents electronically and not to print "just in case".

Energy and waste management

7.7%

Reduction in printer usage and volume of documents being sent by post

63%

Printed in greyscale rather than colour printing

61%

Printed in duplex reducing the paper we use

Paper and plastic continued

Whilst we have eliminated virtually all single use plastics from day to day consumables, the use of plastic document binding remained an anomaly.

During the period we carried out a review of which documents were still being bound. We identified that in most cases this was historic practices continuing rather than a conscious decision or a specific request.

We are now replacing plastic document binding solutions with paper alternatives. Rather than going to landfill we have donated surplus stock and binding machines to a local school for students with learning difficulties. We have now sourced non-plastic recyclable replacements for the presentation of documents.

As part of our continued monitoring and drive for reduced waste, we have implemented reporting systems to monitor both our printer usage and the volume of documents being sent by post.

Overall printed documents have fallen by 7.7% over the period (despite our continuing growth). Similarly our data reflects 63% of all printing done is being greyscale rather than more resource heavy colour printing and 61% is printed duplex, leading to a considerable reduction in the paper we used.

Alongside the action to reduce paper usage we have also implemented the Papercut Grows Solution as explained later in this report.

Whilst we continue to promote sharing documents electronically, we recognise that some physical printing is inevitable. We are also now reviewing our standard formats to promote greyscale and duplex printing.

As a result of reviewing our postage volumes more closely we are continuing to seek better use of electronic communications wherever possible.

Energy and waste management

What is PaperCut Grows?

Alongside the various initiatives to reduce and eliminate waste we have a new initiative, for 2026 to promote "Forest Positive" position too. A brief overview of the scheme can be found below. Since this was implemented in November 2025, we have planted 184 more trees than the paper we used.

PaperCut Grows is a sustainability program aimed at transforming your printing of essential documents into Forest Positive printing.

Available with our flagship solutions PaperCut MF and PaperCut Hive, this easy-to-use in-product tool converts your documents printed into trees planted via a small up-front investment per printer.

We're the experts on the print side of things, we leave the actual tree planting to our non-profit reforestation partners around the globe.

Source - **www.papercut.com** Please visit their site for more information.

> We are pleased to provide recycling facilities and promote their use, however if possible we prefer reduction ahead of recycling.

Other waste

Like any office environment we create other waste and use plastic bags to collect waste. We continue to be an advocate of recycling. In all our offices we provide separate facilities to recycle general waste, food, crisp packets, batteries and toners. We know that our team also bring in items such as batteries from home to be recycled at the office.

During the period we have reverted to the use of wired keyboards and mice at our flexible work stations in order to reduce the office battery usage.

Alongside the waste recycling we've also introduced facilities to collect unwanted old and foreign currency which is then to benefit local charities.

We continue to monitor and look for further possibilities to reduce waste wherever possible, reducing our environmental impact wherever we can.

Energy and waste management

Energy usage

We are designated as a larger employer under the Energy Savings Opportunity Scheme (ESOS) reporting regime. This scheme requires us to capture certain data in order to meet statutory reporting requirements. On top of statutory requirements, we have increased the data we record and capture to improve our monitoring. Our latest report has been updated to reflect data for the year ended 31 March 2025.

We've also extended our data collection processes to capture and monitor more of our energy consumption and not just the information prompted by our ESOS reporting obligations. Having reworked our 2022/23 base year data to include all office locations, we are now in a better position to monitor energy usage and hence to measure the data. Our data capture demonstrates the impact on energy consumption of moving away from older, less efficient spaces to more modern and more efficient locations. Having made three significant relocations (including our biggest office) since that base year we can see the impact.

> We continue to liaise with our landlords to ensure the buildings we occupy are as energy efficient as possible.

Unsurprisingly with our larger offices, our total office energy usage has increased from 550,251 kWh in 2023/24 to 554,683 kWh in 2024/25 with a further increase to 599,063 kWh in the period to date. However, the relocation to more modern offices along with some specifically targeted energy saving improvements has resulted in our ESOS buildings intensity ratio (which measures kWh divided by total useful floor area in m2) has fallen from 182.43 in 2022/23 and 162.08 in 2023/24 to 147.97 in 2024/25 with the ratio remaining steady at 147.16 in the period since.

Wherever our existing lease agreements allow, we choose carbon zero tariffs. The tariffs under our control range from a minimum of 85% from zero carbon sources to 100% green energy. For some of our buildings energy supply is controlled by landlords. We maintain dialogue with landlords on the impact of energy decisions. We therefore know that of these sources all have a minimum of 78% zero carbon supplies.

Our ESOS reporting obligations extend to reporting our vehicle usage albeit the business itself owns no vehicles. Our reporting obligations extend to include the vehicles we own personally, which we use for business travel. Despite the changes we have made to promote car sharing and to improve the data we capture, this shows that as a result of our continuing growth as a business, the number of journeys and therefore our overall kWh usage has increased from 253,939 kWh in 2023/24 to 277,734 in 2024/25. The impact of car sharing and types of fuel used has however lowered the overall transport intensity as measured by ESOS ratio, (being total energy consumption in kWh divided by total miles of journeys), from 1.16 in 2023/24 to 1.12 in 2024/25 with this ratio remaining relatively consistent since this period.

147.16

Our current ESOS buildings intensity ratio which has fallen from 182.43 in 2022/23

Technology and IT equipment

As a professional services business, ensuring our IT solutions are effective and efficient is essential in maintaining both client service excellence and productivity.

We recognise there can be a period of transition when making decisions to promote an efficient robust IT platform, effective software and technology solutions and a focus on the move to net zero, even though the energy being used is not under our direct control but instead results from external data centres. We believe our decisions are appropriate, actively reducing the environmental impact of our technology by operating a fully virtualised IT environment hosted entirely within the UK based Microsoft Azure data centres.

This approach removes the need for physical servers in our offices and legacy infrastructure, significantly lowering energy consumption, cooling requirements, and electronic waste. Cloud hosting allows us to scale resources efficiently, ensuring we consume only the computer capacity required at any given time.

Our use of Microsoft Azure aligns us with Microsoft's environmental commitments for its UK data centres, with Microsoft pledging to be carbon negative by 2030 and to source 100% renewable energy for its global data centre operations. Microsoft has also committed to becoming water positive by 2030 (replenishing more water than consumed) and achieving zero-waste certification by 2030. Having reflected on this inevitable tension in response to the queries we receive from time to time, we understand UK Azure facilities are designed with energy efficiency in mind, incorporating advanced cooling techniques, power optimisation, and continual monitoring to minimise environmental impact. By leveraging this platform, we benefit from industrial scale sustainability investments that would not be achievable were we to have retained historic self hosted infrastructure.

Onsite technology infrastructure is intentionally kept to a minimum. The only equipment maintained locally consists of modern, energy efficient network switches selected for low power consumption and long operational life. These decisions further reduce electricity usage, physical maintenance requirements, and environmental impact associated with frequent hardware refresh cycles.

> Energy efficiency is reinforced through device configuration and user practices. All hardware is configured with power management settings designed to minimise energy use.

Whilst balancing the need to ensure our teams have the kit they need to do their jobs effectively, we extend the lifecycle of end user hardware wherever possible.

Laptops, monitors, and printers are typically used for a minimum of five years, provided they remain secure and fit for purpose. This approach reduces demand for new equipment, lowers embedded carbon associated with manufacturing, and contributes to reduced electronic waste. At the end of their usable life, all equipment is recycled through approved recycling partners to ensure materials are recovered and disposed of in an environmentally responsible manner.

Energy efficiency is reinforced through device configuration and user practices. All hardware is configured with power management settings designed to minimise energy use, including automatic sleep, hibernation, and screen power down policies. These controls help reduce electricity consumption across the business while also ensuring devices remain secure and available when required.

We believe these measures demonstrate a conscious and practical approach, combining sustainable cloud hosting, efficient hardware use, responsible disposal, and energy aware configuration.

We recognise that things continue to change and we keep developments under close scrutiny to try to ensure we are implementing evolving best practices in this important area.

People

Whilst a focus on people may not be considered an obvious priority in a sustainability update, for the business to be sustainable for the long term, the firm needs to recruit, train and retain innovative and ambitious people who want to continue to drive the practice forward.

These people will be the business leaders of the future. We need to develop individuals as leaders, provide clear direction and multiple progression opportunities. We must ensure:

- **Meaningful performance and development reviews**
- **Promotion procedures are recognised as being based on merit**
- **A system for assessment that is trusted and respected**
- **Consistency across the organisation**

To deliver on our commitment to build enduring relationships and first-class client service, we will continue our investment in technology, including in robotic process automation (RPA) and invest in artificial intelligence (AI). We will continue to evaluate and embrace new technologies, not because we believe these will replace people, but in order that our people have more time available to focus on developing relationships which benefit our clients, understanding the risks, challenges and opportunities they face and providing proactive advice and support that adds real value.

We are committed to a positive and inclusive work environment that encourages career-long learning and professional development. We value the ideas and input of our teams, encouraging engagement and feedback with regular firmwide webinars, Q & A sessions, regular dialogue with our Employee Forum (Every Voice) and through our Suggestion Scheme.

One of the aspects that underpins the way the business operates is inclusivity. Not everyone will progress to the highest levels in the business however everyone should have opportunity.

We remain committed to treating people respectfully.

The nature of our profession, the expectation of clients and our Institute's regulatory standards will always dictate certain standards and levels of behaviour from us all, a diverse workplace, where individuals feel encouraged to share their ideas and opinions, is a vibrant and exciting place, a place where we aim for people to remain because they are valued for their influence and participation.

We believe by embedding these values and priorities it will mean Larking Gowen will have the people needed to remain a successful and sustainable business where great people deliver great impact.

We have carried out monitoring of the mix of people in the business for some time. Our annual gender pay gap reporting and the diversity report required by our probate registration have influenced this. We delivered Equality and Diversity training in 2025 across the whole business, aiming to strengthen awareness of equality legislation, promote inclusive behaviours, and reinforce our commitment to a respectful and supportive workplace culture.

> The commitment we make to our people is core to our values as a business. We recognise that to achieve this, we must continue to develop our employment proposition, reflecting the flexibility and focus needed to attract and retain today's trainees and established professionals.

Business relationships

It's not only the relationships we build with clients and our team that are important to us. The wider relationships within our business, with referrers and fellow professionals must reflect our values as a business. We believe we have always chosen to align these relationships which are consistent with our values as a business, however prompted by questions we have received from larger businesses who fall within specific regulatory frameworks on this very point, during the course of the last year we have started to formalise and record such a review our key suppliers. This review and data collection remains in its early stages as noted later in this report, however some of the illustrations and examples below reflect how we view this criteria.

Independent Member of PrimeGlobal | The Association of Advisory and Accounting Firms

Our clients increasingly operate across borders, face international regulatory challenges and require trusted advice outside the UK.

To support this, we are proud to be a member of PrimeGlobal, one of the world's leading associations of independent accounting and business advisory firms.

PrimeGlobal is a global community of firms across the Americas, Europe, the Middle East, Africa and Asia-Pacific.

Membership enables us to collaborate closely with like-minded firms who share our values including the focus on quality and relationship-led client service. Through this association, we connect clients seamlessly with trusted advisors globally while retaining a personal, local relationship.

When we participate in PrimeGlobal events in the UK or at overseas conferences we are mindful of the impact of our business travel. When we travel overseas we only ever travel economy, our default when travelling within the UK is to use the train rather than to drive.

Consideration of Modern Slavery

The size of the business is such that we do not fall within statutory requirements. Nonetheless, prompted by a review of our supply chain and the reporting requirements of other trusted business relationships we concluded to make such a commitment was consistent with our objective as an inclusive employer.

We published our Modern Slavery Statement in July 2025. We are not required to do so under the Modern Slavery Act 2015, we chose to publish a statement voluntarily.

Larking Gowen is committed to the principles of the Modern Slavery Act 2015 and the abolition of modern slavery and human trafficking.

Our recruitment and people management processes are designed to ensure that all prospective employees are legally entitled to work in the UK and to safeguard employees from any abuse or coercion.

Business relationships

Being part of PrimeGlobal allows us to combine the benefits of a strong regional firm with the reach and insight of a global network. Our PrimeGlobal relationships are consistent with our objective to align and develop relationships with organisations who share our values.

PrimeGlobal champions responsible business practices. In 2024 PrimeGlobal was awarded 'Sustainability Initiative of the Year' by the International Accounting Bulletin, reflecting its strong focus on Environmental and Social Responsibility through supporting local environments, promoting diversity, and assisting communities through its staff, member firms, and wider stakeholders.

PrimeGlobal has an established practice of creating sustainable events. Through the PrimeGlobal Planet initiative pledging to organise events and lessen the environmental footprint created by international conferences. PrimeGlobal aims to give back to the local communities, in the cities where events take place. The Local Community Support initiatives support local communities with examples such as donating food to homeless shelters, building wheelchairs for wounded veterans as well as supporting organisations that provide professional training and youth job placements in challenging communities.

> Our membership of PrimeGlobal is also consistent with our objective or ensuring aligning and developing relationships with organisations who share our values.

Community impact

As a significant regional business, employing around four hundred people across Norfolk, Suffolk and Essex we remain committed both to independence and to this region of East Anglia. The way we are perceived as a business and the impact we make in the areas we live and work is important to us. Our people and our clients are paramount and by extension, so are the wider communities in which we do our core business.

We aim to develop long-term relationships with our clients as trusted advisors, and the same principles apply to the wider community. We remain committed to active participation in local events and initiatives that benefit us all.

As an independent East Anglian business, we endeavour to prioritise sourcing goods and services locally, supporting regional businesses where possible. As part of the continuing development of our procurement processes, we have in recent months committed to integrating ESG criteria into our tender processes to gain further assurance that our key suppliers policies and values align with our own.

The importance we place on our impact locally arises from core business objectives and not from a Corporate Social Responsibility Statement contrived and drafted in isolation to put a tick in the ESG box as expected from every modern employer of a certain size.

Looking beyond our core commercial business objectives, these activities include sponsorship and fundraising and our time and experience encouraging and supporting senior people in our business to take honorary roles as charity trustees, school and college governors and volunteers, together with the provision of pro bono services to local charities and good causes.

The firm has a long history of active engagement in the local Not for Profit and Education sector. This is an important sector for us commercially, alongside our client service delivery, we play an active part in numerous groups supporting the sector across East Anglia. We encourage and support organisations supporting the sector across the eastern counties, notably, Good for Good, part of Norfolk Community Foundation. The initiative evolved from Norfolk Prohelp, where we were co-founders. It now has over 180 businesses who participate and deliver meaningful social impact across the voluntary sector locally. We deliver ad hoc projects, pro bono services, training, and support to the charity and not for profit sector.

As a major employer and training firm recruiting in this region, we benefit from our ongoing engagement with local schools and sixth form colleges as well as with the universities in this region. We are pleased to participate in careers events across the region and continue to offer paid work experience and university placements to many talented students. These initiatives also benefit us commercially, supporting our recruitment and training strategies, setting us apart from those businesses that have reduced the focus on trainee recruitment.

We remain committed to our status as a training firm. Many of the senior leaders and partners at Larking Gowen trained at the firm. We are proud to continue to be able to offer so many opportunities to trainees; both for graduates and school leavers through a variety of training contracts, recognised apprenticeship programmes and other diverse training opportunities.

Community impact

FUNDRAISING

With nearly 400 people in the business, the contribution of the whole team is huge and we continue to champion engagement within our communities.

There are so many examples of our team coming together to support charities and local causes we cannot mention them all. Instead, here is a snapshot of some of these from across the last 12 months to give a flavour of the variety and scope of these activities as well as the causes and lives those activities touch.

Larking Gowen's Big Night Out is our annual whole firm social event. This has also provided an opportunity for fundraising. Over the years at the event thousands of pounds has been raised by our teams with contributions from many clients and key suppliers.

We also have a 'Charity of the month' initiative where we nominate a charity to support.

Recipients of our suggestion and recognition schemes may opt to forego their awards and instead donate their awards to a charity of their choice. Over this period, a total of £1,365 was donated to charity.

Suffolk Home Start sports day

Taking part in Christmas jumper day across our offices

MacMillan coffee mornings across our offices

Fundraising for East Anglian Air Ambulance at our annual employee event

MacMillan Coffee Mornings
The Feed
Breast Cancer Now
Air Ambulance
Alzheimer's Society
Able2B
Red Nose Day
Children in Need
Prostate Cancer
Charity Quiz Evenings
EACH
Save the Children
World Humanitarian Day
Home Start Suffolk
Local Foodbank Donations
Suffolk Forward Network
Motor Neurone Disease Association

Five a side event, raising funds for Norfolk & Waveney Mind

Fundraising for Suffolk Mind

Taking part in the dragon boat race, raising funds for Brave Futures

Community impact

VOLUNTEERING

We recognise the value, experience and benefits gained from honorary and volunteer roles whether this is giving blood, coaching young people in sports, as a charity trustee or school governor.

These roles contribute to individual personal development, and we encourage and support participation. In addition, as part of our objective for Larking Gowen to be recognised as a "great" place to work, we want to give the opportunity to contribute some of our time to enable our team members to support the things that are important to them personally. We do this through volunteering.

Everyone who works for Larking Gowen is offered a day off each year, fully paid, to volunteer to help a local charity or organisation that is looking for support.

Norwich Half Marathon

"We're proud to be returning as the title sponsor of the Norwich Half Marathon. Larking Gowen has been involved with the event for many years, and we're pleased to see the event back on the running calendar. We can't wait to see the inspiring runners and fundraisers, back on the course in November.

Julie Grimmer
Managing Partner at Larking Gowen

Schools support

"I have been into school since the community days and have seen firsthand how much the staff and children have appreciated the work that we did. Being able to give some time to help others is a wonderfully life-affirming experience and I would encourage everyone to make use of their volunteer day in a way that resonates with them."

Gillian McGill
Director at Larking Gowen

Community impact

VOLUNTEERING

1. Volunteers at the Colchester Stampede 10K race
2. Participation at Suffolk Show
3. Various careers events at local schools and colleges
4. Volunteers at the Ipswich Half Marathon

"We are incredibly proud to support the delivery of this significant community event in our town. While the promotion of health and wellness is a key focus—and as an avid runner, I fully appreciate the benefits of running—this event is also about fostering community spirit. It provides wonderful opportunities for volunteering and brings people together as enthusiastic supporters along the sidelines.

With Ipswich Town FC's recent promotion to the Premier League, there is an opportunity to grow this event, and we hope it will attract more visitors to the area, support local businesses, raise funds for charity, and showcase everything Ipswich has to offer. We look forward to seeing the positive impact this event will have on our community."

Ian Fitch
Partner at Larking Gowen

Governance compliance & ethics

The conduct of the entire profession has never been under greater scrutiny, from government, from regulators, the media and by those at the start of their careers as they consider joining our profession.

We place the same level of importance on ethical and regulatory standards and on compliance as we place on client relationships and on our people.

We conduct our business ethically and respectfully. We value our reputation and standing in our communities as ethical professionals and trusted advisors. We will not compromise this position, whatever the circumstances.

> Larking Gowen is dedicated to upholding the highest regulatory standards, ethics and quality in our services.

These governance statements serve as a foundation for Larking Gowen to maintain its commitment to excellence, ethics and regulatory compliance, fostering trust among clients, colleagues and wider stakeholders. Our adherence to regulatory standards, audit quality, Professional Conduct in Relation to Tax expectations are central to our culture. includes activities in relation to tax. Whether on behalf of clients or as individuals, we do not participate in structured tax avoidance schemes nor take any part in the facilitation of tax evasion. We are committed to implementing effective measures to prevent, monitor and eliminate tax evasion. Any activity in conflict with this will not be tolerated, whether by partners, team members, agents, consultants or others.

TECHNOLOGY GOVERNANCE

We maintain strong oversight and accountability for technology through a clearly defined governance framework that ensures responsible, secure, and ethical use of IT across the organisation. Technology governance is treated as a core business responsibility, with clear ownership, documented controls, and regular review to ensure alignment with regulatory requirements, professional standards, and organisational values.

IT POLICIES

We operate a comprehensive set of IT policies that define acceptable use of software, hardware, cloud services, and artificial intelligence. These policies are communicated to all users and form part of ongoing training and awareness activities, ensuring consistent and responsible behaviour. The policies provide clarity on what technologies can be used, how they should be used, and the safeguards that must be applied.

ARTIFICIAL INTELLIGENCE

Responsible use of artificial intelligence and emerging technology is a key focus of our governance approach including detailed in person renew processing. All AI usage is subject to defined guardrails, with clear restrictions around data access, decision making, and automation. AI outputs are always subject to appropriate human review and oversight, ensuring accountability is retained and professional judgement is not replaced by automated decision making. The use of AI agents is carefully controlled, with explicit rules governing their scope, permissions, and monitoring. We apply rigorous risk assessment and due diligence processes to all software vendors and technology suppliers. This includes reviewing supplier security attitudes, privacy practices, contractual terms, and assurance documentation to ensure these meet our own standards for data protection, resilience, and compliance.

CHANGE MANAGEMENT PROCESS

Change within our technology environment is managed through a structured change management process designed to reduce operational risk, maintain system stability, and ensure appropriate approval and testing. Access controls are tightly managed throughout the user lifecycle, with defined joiner, mover, and leaver processes to ensure that access is granted on a least privilege basis and removed promptly when no longer required. Formal offboarding controls help prevent unauthorised access and protect client and corporate data.

Collectively, these measures provide strong governance, transparency, and accountability over our technology estate, ensuring that innovation, including the adoption of AI and emerging technologies, is balanced with control, ethical use, and effective risk management.

Planning for the future

We hope you have found the details we have shared of interest. As we acknowledge there remain areas of tension between certain fundamental commercial and client focussed objectives and the objective of carbon reduction.

In balancing these tensions and in determining priorities we will not all make the same judgements. Nevertheless we are committed to doing all that we can to make progress, recognising there is always more that we can do both individually and collectively. By highlighting some of the sometimes small changes we've already made this'll help prompt further ideas and initiatives and influence future changes we integrate in our ESG commitments throughout our decision-making processes.

We recognise the expectations of our team, our clients and the wider community continue to evolve, particularly as we all navigate our way towards a zero-carbon economy, and the specific challenges this presents whilst the infrastructure in the East of England develops.

We already have a statutory responsibility to report our consumption of energy from buildings, processes and transport under the Energy Savings Opportunity Scheme (ESOS). As a result of this reporting requirement, we feel we already have a good understanding of our energy consumption in kilowatt hours, and we have used standard multipliers to estimate how this converts to kilogrammes of CO2. With this assessment we have a reasonable understanding of our emissions and what change is needed to meet net zero. We have engaged firms of specialist independent consultants to support us with our ESOS reporting requirements and advise on our overall strategy.

We will continue to seek external advice to support us in this area. We are committed to keeping this area under close review so that we can track and report progress against current levels.

REFLECT
Continue to challenge and change. There is always more to be done.

REMOVE AND REPLACE
Single use plastic, straight to landfill e.g. plastic cups, cutlery etc. Replacing plastic binding materials with paper.

REDUCE
Reducing waste of all kinds. All the resources we use in all that we do. We must aspire to be productive and efficient and not wasteful.

RE-USE
Ensuring the resources we use, equipment we buy and investments we make create enduring value.

RECYCLE
If it can't be reused but can be recycled, providing the facilities to achieve this.

RESPECT
Being mindful of the impact we make both individually and collectively.

We will continue to seek external advice to support and advise us in this area. We are committed to keeping this area under close review so that we can track and report progress.

Planning for the future

MEASUREMENT AND ADVICE

As we capture more data and integrate monitoring into our standard procedures, we will be in a better position to ensure robust data is influencing our choices and decisions. The external specialist consultants we have already engaged can guide us further. Whilst not our primary motivator, we recognise that with reduction there can be savings too, the energy used, paper, printing, postage and vehicle sharing. Small changes individually can make a big difference.

VOLUNTEERING

We will continue to encourage more of our team members to make use of their volunteering day, sharing and advocating the benefits both personally and for our wider communities.

ENERGY EFFICIENCY

We will:

- Continue to monitor energy consumption.
- Continue to buy all of our electricity from renewables.
- Engage with our landlords to promote this choice where supplies are not within our control.
- Explore other infrastructure energy saving measures within the constraints of our existing leases.

WASTE REDUCTION

We commit to reducing waste generation by promoting recycling and reuse across our office network.

DATA RETENTION

Whilst we try to avoid printing unnecessary documents, we also acknowledge that electronic storage as well as AI tools can be resource heavy both in terms of energy and water. In the year ahead and as part of our various external accreditations we are refining our data retention policies. The internal, non-client electronic "Chat" within our internal communications' channel will in future be cleared automatically, rather than stored for 6 years. We will be introducing tighter limits on our email storage. These revised limits will not impact any of our day-to-day usage but instead ensure we are not duplicating data already stored and held within our secure document management systems. The policies we implement centrally will reduce the impact of unnecessary electronic storage and also ensure that this does not create a new and time consuming and wasteful exercise managing this issue. If we are mindful of the hidden impact of electronic storage we can all make a small difference by deleting unnecessary files from all our devices.

CAREFULLY SELECTED SUPPLIERS

We will continue the review we have started to evaluate and document the ESG credentials of our major suppliers, considering items we buy, trying to ensure the choices align with our values.

> Thank you to everyone who continues to contribute ensuring Larking Gowen remains both successful and sustainable.
>
> **Julie Grimmer**
> Managing Partner

Environmental Commitment Statement

Purpose and commitment

At Larking Gowen, we recognise the importance of environmental stewardship. We are committed to minimising the resources used and promoting sustainability, where practical and appropriate.

We commit to achieving net-zero carbon before 2050. To achieve this, we will:

- Comply with all relevant environmental laws, regulations and standards applicable.
- Continue to assess and improve our environmental performance by setting measurable goals and reviewing our practices.
- Continue to regularly review our internal practices and implement new measures as required.
- Use resources efficiently in our daily operations as well as promoting recycling and reusable products.
- Commit to preventing pollution.
- Recognise the importance of biodiversity and healthy ecosystems, and we will support initiatives that protect and restore natural habitats.
- Reduce our greenhouse gas emissions by implementing energy-efficient practices, promoting zero carbon and renewable energy sources.
- Educate our people, stakeholders and the community about environmental issues and encourage responsible behaviour.

Our partners are responsible for ensuring the effective implementation of this policy.

All employees are expected to adhere to this policy, participate in environmental initiatives and report any environmental concerns promptly to the partners.

Implementation

Energy efficiency

We will monitor energy consumption.

We will continue to buy all of our electricity from renewables and engage with our landlords to promote this choice where supplies are not within our control.

We will explore other office infrastructure energy-saving measures, albeit noting our offices are leased.

Waste reduction

We minimise waste generation by promoting recycling and reusing within our office and externally.

All of our waste paper is recycled in the UK and most other waste is separated for recycling. We will continue to assess where we can recycle or reuse.

Water conservation

We use water efficiently and explore water-saving measures.

Transportation

We encourage the use of public transport or for business meetings to be held virtually, balanced with the merit for face to face.

We encourage sustainable commuting options.

Carefully selected suppliers

We will consider environmental factors when selecting suppliers and products. Specifically:

- Where products and services come from and the distance they have to travel.
- End of life disposal: how long it will last and whether it can be reused or recycled.
- Will the process or product meet environmental standards?
- Does the supplier have an environmental policy?

Working with the community

We will actively engage with local communities on environmental matters.

We will review our environmental policy annually and report our progress.

The Board and partners at Larking Gowen have adopted and endorsed this statement.

Committed to you.

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