

Issue No: 2 Issue Date: 01/01/2018 Last Review: 01/02/2024

### Principle

We acknowledge the immediate opportunities and challenges climate change and environmental sustainability present to the firm and our stakeholders.

# Purpose

We recognize that we have a moral obligation towards our people and the broader community to ensure that we are actively managing minimizing the impact of our operations and services on the environment.

# Commitment

Consistent with the environmental principles, we are committed to embedding leading environmental practices into our business strategy and operations and cultivating environmental awareness and responsibility among our internal and external stakeholders.

# Application

The Environmental Policy applies to KPMG Cyprus and covers all our offices in Cyprus.

# Action

We identify that the activities required to deliver our services have both a direct and indirect impact on the environment. To support our commitment, we will:

### KPMG People

- Communicate the importance of environmental issues as they relate to the Firm and our people.
- Provide information, support and tools for our people to reduce their environmental impact.
- Offer opportunities to harness employee enthusiasm, and to raise and encourage awareness and embed environmental sustainability into the way we do business.

# Energy and Emissions

- Consider environmental issues and energy performance in the procurement, design, refurbishment and management of the KPMG buildings.
- Consider renewable energy sources where feasible.

# Waste and Water

- Measure waste generation and water usage across our operations where possible.
- Strive to reduce/divert waste we send to landfill from our operations.
- Strive to reduce water from our operations.
- Promote reuse and recycling, including by seeking to recycle or recondition our laptops, IT peripherals, toner cartridges, batteries and mobile devices.



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### Clients

- Expect client to comply with legal environmental standards
- Continue to support our key environmental partners whenever possible

## Supply Chain

- Consider environmental factors when procuring goods and services.
- Assess the environmental performance of our key suppliers by evaluating their alignment to our Code of Conduct

### Legal and other requirements

- Regularly monitor the Policy to ensure that we conduct our activities in full knowledge of and in compliance with all environmental laws, regulations and other relevant standards.
- Review and revise the Policy as necessary.

#### Review

The Policy will be reviewed annually.

This doc has been prepared by the HSO and Approved by the Managing Director.