Environmental, Social and Governance (ESG) Policy

Caroola Accountancy Limited

1. Introduction

Caroola Accountancy Limited recognises that Environmental, Social and Governance (ESG) considerations are fundamental to operating a responsible, sustainable and successful business.

We acknowledge that our decisions, behaviours and business activities can impact our clients, employees, suppliers, communities and the wider environment. Through this policy, we aim to ensure that ESG principles are embedded into our culture, operations and decision-making processes.

Our objective is to act responsibly, operate ethically, support our people and communities, minimise our environmental impact and maintain high standards of governance.

2. Our strategy

Caroola Accountancy believes that a robust ESG framework supports the long-term success of our business, strengthens client and stakeholder relationships, helps attract and retain talented people and ensures we operate responsibly and ethically.

We seek to integrate ESG principles into our business through the following key focus areas.

2.1 People and Learning & Development

Our people are at the heart of our business and are central to our continued success.

We are committed to:

- Providing a positive, supportive and inclusive working environment.
- Supporting professional and personal development.
- Investing in learning and development opportunities, including apprenticeships and professional qualifications.
- Developing future talent through structured training programmes.
- Promoting employee wellbeing and engagement.

2.2 Equality, Diversity and Inclusion

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Caroola Accountancy is committed to creating a workplace where everyone is treated fairly, with dignity and respect.

We seek to:

- Promote equality of opportunity.
- Foster an inclusive culture.
- Celebrate diversity across our workforce.
- Encourage different perspectives, experiences and backgrounds.
- Ensure all employees can be themselves at work without fear of discrimination.

2.3 Governance, Risk Management and Cyber Security

- Strong governance is fundamental to the trust that clients, employees and stakeholders place in Caroola Accountancy.

We are committed to:

- Maintaining high standards of integrity, professionalism and ethical conduct.
- Operating effective governance and risk management processes.
- Complying with applicable legal, regulatory and professional obligations.
- Maintaining appropriate internal controls and oversight procedures.
- Promoting transparency, accountability and responsible decision-making.

As part of our governance framework, Caroola Accountancy maintains Cyber Essentials Plus certification, demonstrating our commitment to protecting systems, data and users against common cyber threats.

We are committed to:

- Protecting client, employee and business information.
- Maintaining effective information security controls.
- Promoting cyber security awareness and training.
- Managing cyber and technology risks appropriately.
- Complying with applicable data protection legislation and privacy requirements.

2.4 Communities and Society

We recognise that businesses have an important role to play in supporting the communities in which they operate.

We seek to make a positive contribution by:

- Supporting local employment opportunities.

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- Providing apprenticeship and development opportunities.
- Encouraging employee volunteering.
- Supporting charitable and community initiatives.
- Engaging positively with local communities and stakeholders.

2.5 Clients and Service Excellence

We are committed to delivering professional, compliant and high-quality services to our clients.

This includes:

- Maintaining high standards of customer service.
- Encouraging and acting upon client feedback.
- Providing secure, compliant and trusted services.
- Continually improving our systems, processes and client experience.
- Supporting clients through professional advice and guidance.

We continually seek feedback and use it to improve our services, processes and client experience.

2.6 Suppliers and Business Partners

We value the relationships we have with suppliers and business partners and seek to work with organisations whose values align with our own.

We aim to:

- Build strong and collaborative relationships.
- Act fairly and responsibly in our dealings.
- Enter into clear and transparent agreements.
- Promote ethical business practices.
- Support legal and regulatory compliance throughout our supply chain.

2.7 Environment and Sustainability

Caroola Accountancy recognises the importance of environmental responsibility and is committed to minimising the impact of our operations wherever reasonably practicable.

We seek to:

- Use resources responsibly.
- Reduce unnecessary waste.
- Promote paper-lite and digital-first working practices.
- Consider environmental impacts when making business decisions.
- Encourage sustainable practices amongst employees, clients and suppliers where appropriate.

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- Support the development of environmentally responsible working practices.

Whilst our direct environmental impact may be relatively modest compared to many industries, we remain committed to continuous improvement and responsible environmental stewardship.

3. Stakeholder Engagement

Our key stakeholders include:

- Employees
- Clients
- Suppliers
- Regulators
- Local Communities
- Shareholders

We engage with stakeholders through:

- Employee surveys and engagement initiatives.
- Internal communications and town halls.
- Client feedback and reviews.
- Supplier and partner engagement.
- Regulatory engagement and industry participation.
- Community initiatives and charitable activities.

Stakeholder feedback helps us understand emerging priorities and identify opportunities for improvement.

4. Governance and Compliance

Caroola Accountancy is committed to maintaining high standards of governance, compliance and professional conduct.

We are:

- FCSA Accredited and compliant with applicable HMRC requirements and relevant legislation.
- Committed to complying with all statutory, regulatory and professional obligations.
- Committed to responsible risk management.
- Dedicated to operating transparently and ethically.

Supporting policies include but not limited to:

- Anti-Money Laundering Policy

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- Anti-Bribery and Corruption Policy
- Anti-Facilitation of Tax Evasion Policy
- Modern Slavery Policy
- Risk Management Framework

We operate a zero-tolerance approach to modern slavery, human trafficking, bribery, corruption and unethical business behaviour.

5. Our Commitment to Employees

We recognise that our employees are our most valuable asset.

We seek to provide:

- A safe and supportive working environment.
- Opportunities for learning and career development.
- Fair and equitable treatment.
- Competitive reward and recognition structures.
- Access to wellbeing support.
- An environment free from unlawful discrimination, bullying and harassment.

We actively encourage open communication, collaboration and employee participation throughout the business.

6. Communication

This policy is communicated through our website, internal systems and other appropriate communication channels.

Employees are encouraged to support the objectives of this policy and contribute ideas that help strengthen our ESG commitments and responsible business practices.

7. Responsibility and Review

Responsibility for oversight of this policy rests with Caroola Accountancy's Executive Leadership Team.

All employees share responsibility for supporting the principles and objectives of this policy and for conducting themselves in a manner consistent with our ESG commitments.

This policy will be reviewed periodically to ensure that it remains relevant, effective and aligned with the needs of the business, stakeholders and evolving best practice.

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