Centrus Sustainability

Sustainability Policy Statement, Sustainability Targets & Sustainability Strategy.

George Roffey

August 2026 – Version 3







CORPORATE ADVISORY | PUBLIC SECTOR & SOCIAL INFRASTRUCTURE | RISK ADVIOSRY & ANALYTICS

Executive Summary

As global sustainability thresholds are breached, every industry has a part to play in adding circular credibility to the economy and using their platform to contribute to the UN Sustainable Development Goals.



Investment and financial advisory services must play their part and at Centrus our sectors of operation have tangible impact on the environment and on society. We must use our platform to set an exemplary internal footprint and influence stakeholders across our value chain. Pioneering a leading role will generate competitive advantage and exemplify our corporate identity of Finance with Purpose.

The impact that we have on people and the planet sits in the same row as our financial performance. This commitment is embedded within our legal articles at Companies House, confirming obligations beyond our duties to our shareholders and acting as a public commitment to our values as a company.

At Centrus, our sectors of operation have tangible impact on the environment and on society. As a service provider, our action and output on our value chain is far greater than our supply chain inputs and in this service provision, people are our most valued asset. So that our people know how their role contributes to ESG, we communicate, track and demonstrate our ESG commitments.

This paper includes:

1. The Centrus Sustainability Policy Statement.
2. The Centrus Sustainability Strategy.
3. Centrus Sustainability Targets.

The strategy outlines sustainability work streams with committed targets in our ESG

planning and operations. These will deliver short and long-term benefits to our stakeholders with social, governance, environmental and commercial impact.

'Companies with strong "Sustainability DNA" are more likely to deliver financial value and a lasting positive impact for their people, society, and the environment' (**Accenture & World Economic Forum** '*Shaping the Sustainable Organisation*'.

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1.1. Risks and Commercial Impact

Sustainability risks can arise from environmental, social, or governance (ESG) factors. These risks can have a material negative impact on the value of an investment, a business or on the ability of an organisation to operate effectively. Centrus includes Sustainability Risk in our Risk Management Framework. At a commercial level, the Centrus Sustainability Strategy will help to mitigate the operational and strategic sustainability risks identified below.

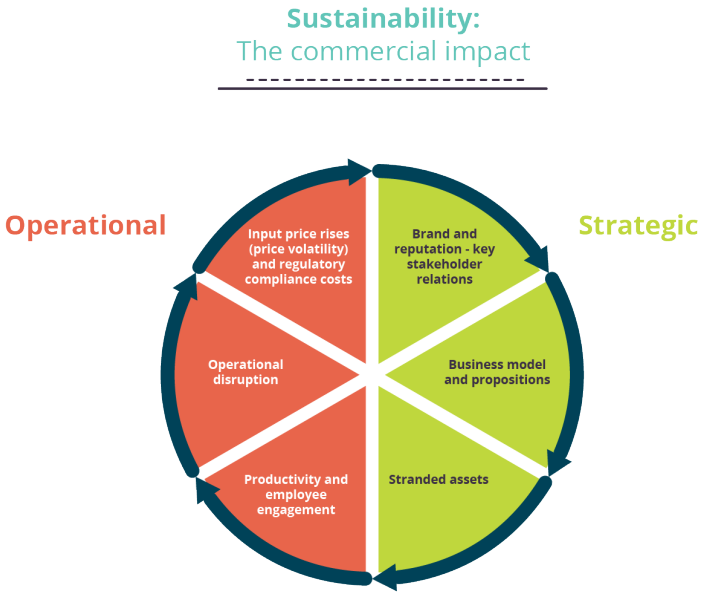


Figure 1: 6 areas of operational and strategic risks associated with not embracing sustainability within a business context.

1.2. Identified Benefits

The application of this strategy will provide measurable impact on the following 9 benefits that are specifically achievable at Centrus.

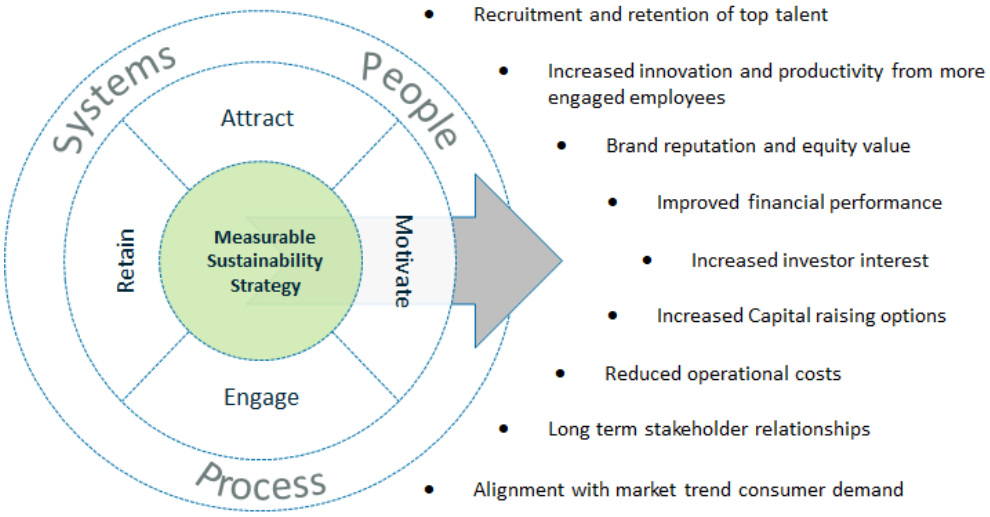


Figure 2: The 9 benefits form the adoption of this strategy.

1.3. UN Sustainable Development Goals

It is equally important that our actions enable external benefit in building a sustainable group to help the essential sectors in which we operate. The environmental and social impacts of our service provision to these sectors will contribute to the 17 UN Sustainable Development Goals and the UN Global Compact and the SDG Action Manager are platforms we can use to measure this contribution.



Figure 3: The 17 UN Sustainable Development Goals and their interdependence.

2. Centrus Sustainability Policy

2.1. Introduction

At Centrus, our sectors of operation have tangible impact on the environment and on society. As a service provider, our action and output is far greater than our supply chain inputs. To mitigate sustainability risk, we are a Certified B Corp with a sustainability policy and strategy in place.

2.2. Sustainability Policy Statement

Centrus is committed to exemplifying high standards of verified social, governance and environmental performance, public transparency and accountability to balance profit and purpose.

The impact that we have on people and the planet sits in the same row as our financial performance. This commitment is embedded within our legal articles at Companies House, confirming obligations beyond our duties to our shareholders and acting as a public commitment to our values as a company.

Centrus identifies and commits to the consideration of sustainability risks in our client onboarding process, through our impact reporting and ESG Impact assessment process. Supported by our sustainability strategy, these operational processes identify, assess, and manage sustainability risk to a high standard in our advisory services and meeting the needs of our clients.

3. Centrus Sustainability Strategy

As an advisory business, people are our most valued asset and investment in our people stimulates their advocacy of sustainable business with our clients. We originally established our sustainability workstream within our Human Resources function to embed sustainability in the culture of our business. This approach and the formation of a Chief Sustainability Officer role is to emphasise our commitment to Business Sustainability Leadership.

Multiple opportunities arise from sustainability strategy implementation. Value was demonstrated in 2022 in the immense investor demand for our debut sustainability

bond issuance (>2x oversubscribed) arranging £1bn of funding for the Anchor Hanover Group (2). Attraction is emphasised regularly in the recruitment process and market reputation where the purpose of our work is a decision-making factor.

3.1. Centrus Sustainability Strategy Work Streams

There are 15 work streams in the Centrus Sustainability Strategy, all under the accountability of the Chief Sustainability Officer. 11 of these are live, under dynamic development and bi-annual review and the remaining 4 have 2023/24 completion targets.

	Sustainability Work Stream	Completion Status
1	B Corp Certification – Workers, Environment, Community, Customers & Governance	Live
2	Carbon neutrality (Primary and Secondary)	Underway
3	UN SDG Action Manager	Nov 2023 Start
4	Reporting - Impact reporting - Audit-grade ESG reporting - Global reporting standards and regulatory requirements	In progress Live Proposed Live
5	Client Engagement SOP and Impact Assessment	Live
6	Sustainable Supply Chain & Environmentally Preferable Purchasing	Live
7	Centrus Policies – Environmental, Diversity and Inclusion, Supply chain, Communities, Social impact, Governance	Live
8	Hybrid Working	Live
9	Process and Systems	Live
10	Learning and Development	Live
11	Centrus Communities	Live
12	ESG Centre of Excellence	Live
13	Risk Management	TBD
14	Marketing and Business Development	Live
15	Case Study Database	Live

3.2. Centrus Sustainability Strategy Live Headlines



4. Centrus Sustainability Work Streams

4.1. B Corp Certification – Live

This certification was originally confirmed in November 2022 and recertified in March 2026. The Certification shows that we are using our business as a force for good. We have been verified to meet high standards of social, governance and environmental performance with credible and transparent evidence to prove it.

We were assessed in the B Corp Impact Assessment on the following areas, Workers, Environment, Community, Customers and Governance and the full report can be found here; Click to view our Public BCorp Profile and full B Impact Report.

Under the governance piece we are 'Mission Locked' which confirms that we have an Impact Business Model that is intentionally designed to create a specific positive outcome for its stakeholders - such as workers, community, environment, or customers. This is documented in our articles of association at Companies House UK that affirm our balancing of People, Planet and Profit in our purpose as a business.



Figure 4: The Centrus B Corp certification score 2026.

4.1.1. B Corp Commitment Summary at Centrus

We have embedded sustainability in every operational component of our work and shout about it across our value chain.

- Our services help the financial viability of other purpose-driven enterprises in specific sectors.
- Our sectors of operation have a tangible impact on the environment and on society.
- We strive to play a lead role in adding circular credibility to the economy and link by example to our vision of using finance with purpose.
- We are contributing to the UN Sustainability Goals.
- We track our impact and set targets.

TARGET - for 2025 recertification to improve this score to greater than 115.7.

4.2. Primary & Secondary Carbon Neutrality Target Date 2030

Assurance of internal carbon footprint is part of our Environmental Policy but significant enough for separate acknowledgement within the wider Centrus Sustainability Strategy.

The approach has 3 steps:

1. **CALCULATE** Emissions
2. **REDUCE** Emissions
3. **OFFSET** Projects

4.2.1. Calculate

As a service provider, our action and output is far greater than our supply chain inputs. Office space energy use and travel are our biggest carbon footprint emissions. At Centrus we track our employee business travel though management accounting nominal P & L code (Travel 7425). Centrus measures its footprint under the PPN 006 reporting standard and the GHG Protocol. It converts all activity data to tCO2e using the UK Government's free 2025 greenhouse gas conversion factors. The footprint covers the UK operations of Centrus Financial Advisors Limited, and 2025 is the baseline year. All figures are gross: carbon removals and offsets are reported separately and never deducted.

Office energy. The London office at 3 Lombard Street is all-electric. Heating and cooling come from air source heat pumps installed in early 2025, and they needed no refrigerant top-ups that year. With no gas and no company vehicles, Scope 1 emissions are zero. Electricity is measured on Centrus's own sub-meters for power, mechanical plant and lighting, and is billed quarterly by Carbonxgen. All four 2025 quarters are based on actual meter readings, totalling 46,774 kWh, or 8.28 tCO2e. This figure uses the UK grid average; the office's renewable electricity tariff is not used to lower it.

Travel. Business travel is calculated from 2025 travel records by mode and distance: 45 flights, 227 rail journeys, 259 car journeys and about 84 Underground trips, together 22.53 tCO2e. Where details were incomplete, Centrus used the higher-emitting factor so emissions are not understated. All flights use the long-haul factor, including the extra warming effect of emissions at altitude, and all rail is treated as UK National Rail. Commuting (15.59 tCO2e) is based on 60 staff travelling an average of 16.5 miles each way by public transport, three days a week. From 2026, the mode, distance and class of every independently booked trip will be captured through expense claims. An annual commuting survey will refine the commuting estimate, and both will include the Edinburgh team from day one.

4.2.2. Reduce

In our office spaces in London, Dublin and Greece we are specifically pursuing all sustainability opportunities. We examine this under the following criteria:

- Environmental Management
- Air and Climate
- Water
- Land and Life

To date we have the following items in place:

London - 3 Lombard Street, London, EC3V 9AA (Leased Facilities):

- BREEAM UK Renewable Environmental Services Ltd – 5 Star Report Score of 93% classified as Outstanding. Certificate Number - BREEAM-0097-1127.
- 80%+ of facilities meet the requirements of an accredited green building program
- EPP for Cleaning, Electronics, Meetings and Conferences, Office Supplies & Paper
- Monitoring energy usage (100% Renewable energy provider)
- 0% Landfill for all building waste
- Replaced all lighting with motion activated LED systems
- Low flow faucets, taps, toilets, urinals, and showerheads
- Recycling bins for confidential waste, batteries, paper, card, recyclable products, and food waste
- EPC rating = D

Ella House, 39-43 Merrion Square, Dublin 2. D02 NP96 (Leased Facilities)

- Because the workspace takes residence inside 240-year-old, historically protected Georgian townhouses, it is legally exempt from the standard Building Energy Rating (BER) requirements in Ireland. Despite the exemption, the property was comprehensively retrofitted with major ESG upgrades:
    - Historic Building Refurbishment: The property is undergoing a comprehensive restoration of five Georgian buildings. Refurbishing existing structures cuts the carbon footprint in half compared to building new construction.
    - Passive Design: The buildings use natural solar orientation, high-mass masonry envelopes, and optimized window sizing for natural light and ventilation to lower operational energy demand.
    - Waste Management: Onsite waste segregation is provided in kitchens and offices, alongside recycling programs for paper, packaging, electronics, and batteries outlined in a members' handbook.
    - Sustainable Transport: Located centrally with close access to walking, cycling, bus, train, and LUAS routes, the facility features bike storage, lockers, showers, and an onsite electric bike scheme partnered with Bleeper Bikes

- Upgrade of heating to latest energy efficient electric heating system with high-efficiency electric HVAC and heat-recovery ventilation.
- Improved thermal envelope efficiency with extensive facade restoration
- Installation of solar panels
- Lighting upgrade to low energy and LED lighting
- Use of re-conditioned light fittings in place of new
- Removal of hard surfaces to rear and extensive tree and shrub planting in three garden spaces
- Installation of dual flush WCs and water saving taps
- Windows re-conditioned throughout and insulation of floor and roof spaces
- Salvaging and careful restoration of many existing original stone, timber and tiled floors for reuse
- Restoration of existing doors, joinery and ceilings

4.2.3. Offset

We currently have 2 channels for our carbon footprint offsetting.

1. Formal External Providers

Scottish Carbon Offsetting accredited by the Woodland Carbon Code - Our accredited carbon offsetting is located at the Trees for Life conservation estate, Dundreggan, and has the capacity to offset over 50,000 tonnes of CO2. Trees for Life are one of our 3 core charities. This site – containing over 250,000 new native trees planted by 530 volunteers – is validated and verified under the Woodland Carbon Code, the gold-standard for woodland carbon sequestration. The Code offers carbon credit buyers the assurance that each woodland scheme will deliver the benefits and that that woodland represents genuine new planting. Projects are certified to ISO standards by a UK Accreditation Service (UKAS) accredited third party and an ongoing monitoring programme for the woodlands is agreed between the parties.

Environmental Business Network - a membership network comprising commercial businesses, public sector organisations, charities and academic institutions committed to collaborating and sharing insight and intelligence so that our members can identify, assess and capitalise upon the commercial opportunities that come with the need to reverse climate change.

2. Discretionary Projects

   These are specific Carbon Offset projects completed through Centrus Communities such as re-wilding volunteering.

   https://centrusfinancial.com/centrus-volunteers-with-trees-for-life-at-dundreggan-rewilding-centre/

TARGET – to reach primary and secondary carbon neutral by November 2030.

Carbon neutrality by 2030 is achieved through verified offsets; our net zero commitment, which requires deep reductions, is 2040 (see 4.2.4 Carbon Reduction Plan).

4.2.4. Carbon Reduction Plan (PPN 006)

Standalone plan. This Carbon Reduction Plan has been prepared in accordance with Procurement Policy Note 006 (PPN 006) and the associated reporting standard for Carbon Reduction Plans. It is self-contained and follows the PPN 006 template in full (sections 4.2.4.1 to 4.2.4.7), so it can be extracted from this strategy and submitted on its own. Figures are gross emissions for the UK operations of Centrus Financial Advisors Limited; offsets and removals described elsewhere in section 4.2 are not deducted.

Centrus is a Certified B Corp advisory firm committed to reaching net zero across its UK operations by 2040, ten years ahead of the UK target. Our 2025 baseline footprint is 48.18 tCO2e. As we grow, we plan to cut emissions per employee by 27.5% by 2030 and reach net zero by 2040, neutralising only the residual with verified carbon removals.

48.18 t	0 t	27.5%	2040
2025 baseline footprint (tCO2e)	Scope 1: no gas, no vehicles	Planned cut per employee by 2030	Net zero commitment

4.2.4.1. Supplier details

Field	Entry
Supplier name	Centrus Financial Advisors Limited (CFAL)
Company number	10203539
UK office	1st Floor East, 3 Lombard Street, London, EC3V 9AA
Publication date	30.03.2026
Scope of plan	UK operations of CFAL

4.2.4.2. Commitment to achieving net zero

Centrus is committed to achieving net zero emissions by 2040 across its UK operations.

This commitment applies to CFAL and is supported by the Centrus Sustainability Policy, Environmental Policy and Strategy, overseen by the Chief Sustainability Officer. As a Certified B Corp since November 2022, Centrus's articles of association commit it to balancing people, planet and profit, and this plan forms part of that public accountability.

4.2.4.3. Baseline emissions footprint

Baseline emissions are a record of the greenhouse gases that have been produced in the past and were produced prior to the introduction of any strategies to reduce emissions. Baseline emissions are the reference point against which emissions reduction can be measured.

Baseline year: 2025 (1 January – 31 December 2025)

Additional details relating to the baseline emissions calculations:

This is the first full greenhouse gas footprint Centrus has prepared to the PPN 006 reporting standard, so 2025 is used as the baseline. The boundary is CFAL's UK operations using the operational control approach, covering Centrus's leased office in London. Electricity is measured on Centrus's own tenant sub-meters (power, mechanical and lighting), billed

quarterly by Carbonxgen, so no floor-area apportionment is needed. Scope 2 is reported location-based.

Centrus owns and leases no company vehicles, and the office uses no gas: heating and cooling are provided by air source heat pumps powered by electricity. The heat pumps were newly installed at the start of 2025 and needed no refrigerant top-ups, so Scope 1 emissions for 2025 are zero. Scope 3 covers the five categories required by PPN 006. Centrus's 60 London staff commute by public transport or bicycle three days a week, an average of 16.5 miles each way. All waste is collected by First Mile, a Certified B Corp. Emissions are converted to tCO2e using the UK Government GHG Conversion Factors for Company Reporting 2025.

Centrus expects to grow its UK headcount by 15–20 people in early 2027, when a team based in Scotland joins with a second UK office in Edinburgh. This organic growth does not change the 2025 baseline. Emissions from the Edinburgh office and the additional staff will be included in each annual update, and progress will be reported both in absolute terms and per employee, so that efficiency gains are visible alongside growth.

Baseline year emissions:

Emissions	Total (tCO2e)
Scope 1	0
Scope 2 (location-based)	8.28
Scope 3 (included sources)	39.90
Total emissions	**48.18**

Scope 3 included sources:

Scope 3 category (GHG Protocol)	tCO2e	Data source
Cat. 4 Upstream transportation and distribution	1.74 (estimated)	122 deliveries from 13 supplier groups, from the supplier ledger. Estimated as deliveries × one-way distance × UK Government 2025 van factor. Supplier-reported data will replace this estimate from 2028
Cat. 5 Waste generated in operations	0.04	First Mile 2025 records: 8.25 tonnes, 67% recycled, 33% energy recovery, 0% landfill
Cat. 6 Business travel	22.53	2025 travel records: 45 flights (118,600 km), 227 rail trips (69,400 km), 259 car trips (11,600 km), ~84 Underground trips (740 km)
Cat. 7 Employee commuting	15.59	60 staff, public transport, average 16.5 miles each way, 3 office days a week
Cat. 9 Downstream transportation and distribution	0	Not applicable: Centrus provides advisory services and ships no goods

4.2.4.4. Current emissions reporting

Reporting year: 2025 (same as baseline year)

As this is Centrus's first footprint, the current reporting year is the same as the baseline year. Progress against the baseline will be reported in each annual update of this plan.

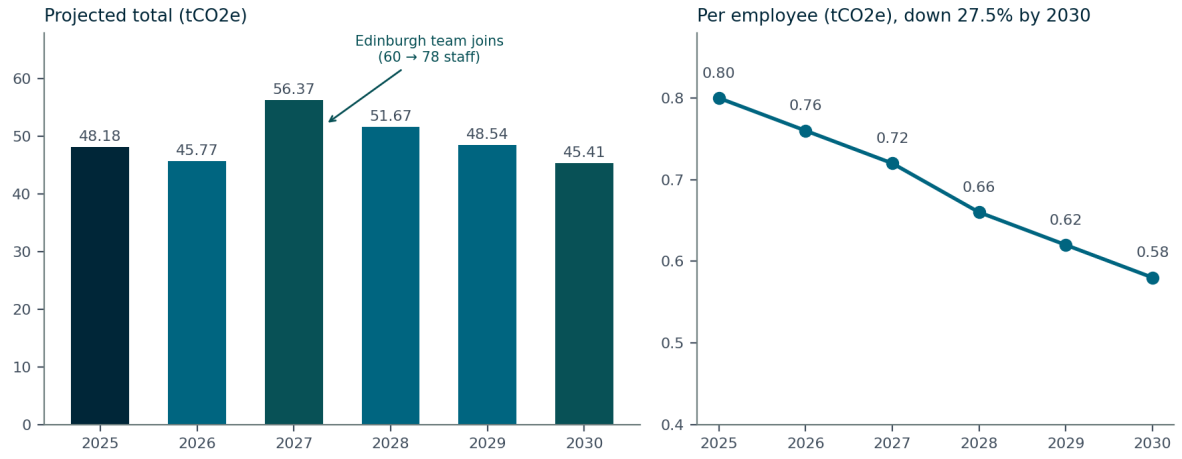
Emissions	Total (tCO2e)
Scope 1	0
Scope 2 (location-based)	8.28
Scope 3 (included sources)	39.90
Total emissions	**48.18**

4.2.4.5. Emissions reduction targets

In order to continue our progress to achieving net zero, we have adopted the following carbon reduction targets.

We project that carbon emissions will be 45.41 tCO2e by 2030, a reduction of 6% against the 2025 baseline of 48.18 tCO2e, while headcount grows by around 30%. Emissions per employee are projected to fall by 27.5%, from 0.80 to 0.58 tCO2e. Remaining residual emissions will be neutralised through verified carbon removals to reach net zero by 2040.

Targets are set per employee, with absolute emissions projected from expected headcount: 60 in 2026, and 74 from 2027. All figures are gross emissions across all scopes, against the 2025 baseline.



Year	Head-count	Per-employee cut vs 2025	tCO2e per employee	Projected total tCO2e	Main levers
2025 (baseline)	60	—	0.80	48.18	Flights 18.1, commuting 15.6, electricity 8.3, other travel, deliveries and waste 6.2 tCO2e
2026	60	5%	0.76	45.77	Travel policy (virtual first, rail for UK and near-Europe trips, economy class); equipment power-down policy
2027	78	10%	0.72	56.37	Edinburgh office opens all-electric on a renewable supply; Edinburgh team on the travel policy from day one; London–Edinburgh trips by rail
2028	78	17.5%	0.66	51.67	Fewer and shorter flights; annual flight budget per team; landlord EPC improvements at 3 Lombard Street; supplier CRP and delivery data requests
2029	78	22.5%	0.62	48.54	Continued travel and energy reductions; review office footprint at lease events
2030	78	27.5%	0.58	45.41	Five-year milestone; set the 2031–2040 reduction pathway in the 2030 plan update
2040	—	—	—	Net zero	Remaining residual emissions neutralised with verified removals (Woodland Carbon Code, Trees for Life at Dundreggan)

The 2027 rise in total emissions reflects the proposed headcount increase not a fall in efficiency. Each annual update will report progress both in absolute terms and per employee, using actual headcount.

4.2.4.6. Carbon reduction projects

Completed carbon reduction initiatives

The following environmental management measures and projects have been completed or implemented and will be in effect when performing the contract. Because the baseline is Centrus's first measured year, the tCO2e saving from these earlier measures is not separately quantified; savings from new measures will be reported against the baseline in future updates.

Measure	Emissions affected	Evidence
Certified B Corp since November 2022, recertified in 2025 with a score of 121.6 (up from 115.7); Mission Locked in the articles of association	All scopes (governance)	Public B Impact Report
Environmental Policy signed off by the board	All scopes (governance)	Centrus Environmental Policy
All-electric office: heating and cooling by new air source heat pumps installed at the start of 2025, with no gas use	Scope 1	Landlord building services information
Electricity measured on Centrus's own sub-meters (power, mechanical, lighting) and reported quarterly	Scope 2	Carbonxgen quarterly statements
100% renewable electricity tariff at the London office	Scope 2	Supplier tariff certificate
Motion-activated LED lighting throughout the London office	Scope 2	Landlord fit-out records
3 Lombard Street rated BREEAM Outstanding (93%, certificate BREEAM-0097-1127)	Scopes 1 and 2	BREEAM certificate
Hybrid working model: office attendance cut to 35% of pre-pandemic levels and travel to below 10% of 2017–2019 activity	Scope 3 commuting and business travel	Hybrid Working policy
All 60 London staff commute by public transport or bicycle; no car commuting	Scope 3 commuting	Staff survey
All physical goods suppliers (printing, coffee and merchandise) are Certified B Corps	Scope 3 purchased goods and upstream transport	Supplier B Corp certifications
All waste managed by First Mile (Certified B Corp), with a 67% recycling rate in 2025 (5.5 tonnes recycled, 2.75 tonnes to energy recovery) and zero waste to landfill	Scope 3 waste	First Mile waste and carbon reports
Environmentally Preferable Purchasing policy covering cleaning, electronics, office supplies, paper and printing	Scope 3 (purchased goods)	EPP policy
Low-flow taps, toilets and showers	Scope 3 (water)	Landlord fit-out records
Chief Sustainability Officer, team sustainability champions and sustainability training for staff	All scopes (behaviour)	Sustainability Strategy, L&D programme

Centrus also supports accredited carbon removal through Trees for Life at Dundreggan (Woodland Carbon Code). This is not deducted from the totals above.

Future carbon reduction initiatives

In the future we hope to implement further measures such as the following, all chosen to be zero or low cost.

Initiative	Emissions affected	Target date	Owner
Recalculate the footprint annually with the free UK Government conversion factors and publish an updated CRP	All scopes	Each year, by 30th November	CSO
Travel policy: virtual meeting first, rail for all UK mainland trips, economy class for flights	Scope 3 business travel	2026	CSO / Group Central Functions
Record mode, distance and class for all independently booked travel through expense claims, for accurate annual travel data	Scope 3 business travel	2026	Group Central Functions
Annual staff commuting survey; keep promoting the Cycle to Work scheme and public transport	Scope 3 commuting	2026	HR
Equipment power-down policy and energy-efficient settings on all laptops, screens and printers	Scope 2	2026	IT
Digital-first documents to cut printing and paper waste	Scope 3 waste	2026	All teams
Join the free SME Climate Hub commitment (UN Race to Zero)	All scopes	2026	CSO
Edinburgh office selected to the same standard as London: all-electric, EPC B or better, renewable electricity, sub-metered, close to Edinburgh Waverley or Haymarket stations	Scopes 1, 2 and 3	Early 2027	Group Business Services
Edinburgh team onboarded to the travel policy and commuting survey from day one; London–Edinburgh trips by rail rather than air	Scope 3 travel and commuting	Early 2027	HR / CSO
Agree a waste reduction plan with First Mile: raise the recycling rate above 67% and add food waste collection for anaerobic digestion; extend waste reporting to Edinburgh	Scope 3 waste	2027	Group Business Services
Ask the landlord for metered energy data and agree green lease clauses	Scopes 1 and 2	2027	Group Business Services
Work with the landlord to improve the EPC rating (currently D) and heating efficiency	Scopes 1 and 2	2028	Group Business Services
Ask B Corp suppliers (printing, coffee, merchandise) for product and delivery carbon data; require B Corp status or a CRP for new physical suppliers	Scope 3 supply chain	2028	Group Business Services
Move to audit-grade ESG and carbon accounting (e.g. Omnevue) when procured	All scopes	2028	CSO
Set the 2031–2040 reduction pathway to net zero	All scopes	2030	CSO / Board
Neutralise residual emissions only through verified removals (Woodland Carbon Code)	Residual	2040	CSO

4.2.4.7. Declaration and sign off

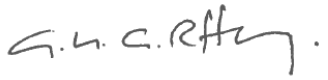
This Carbon Reduction Plan has been completed in accordance with PPN 006 and associated guidance and reporting standard for Carbon Reduction Plans.

Emissions have been reported and recorded in accordance with the published reporting standard for Carbon Reduction Plans and the GHG Reporting Protocol corporate standard and uses the appropriate government emission conversion factors for greenhouse gas company reporting.

Scope 1 and Scope 2 emissions have been reported in accordance with SECR requirements (where required), and the required subset of Scope 3 emissions have been reported in accordance with the published reporting standard for Carbon Reduction Plans and the Corporate Value Chain (Scope 3) Standard.

This Carbon Reduction Plan has been reviewed and signed off by the board of directors (or equivalent management body).

Signed on behalf of the supplier:

Name	George Roffey
Position	CSO
Signature	
Date	22.10.2026

End of Carbon Reduction Plan (PPN 006)

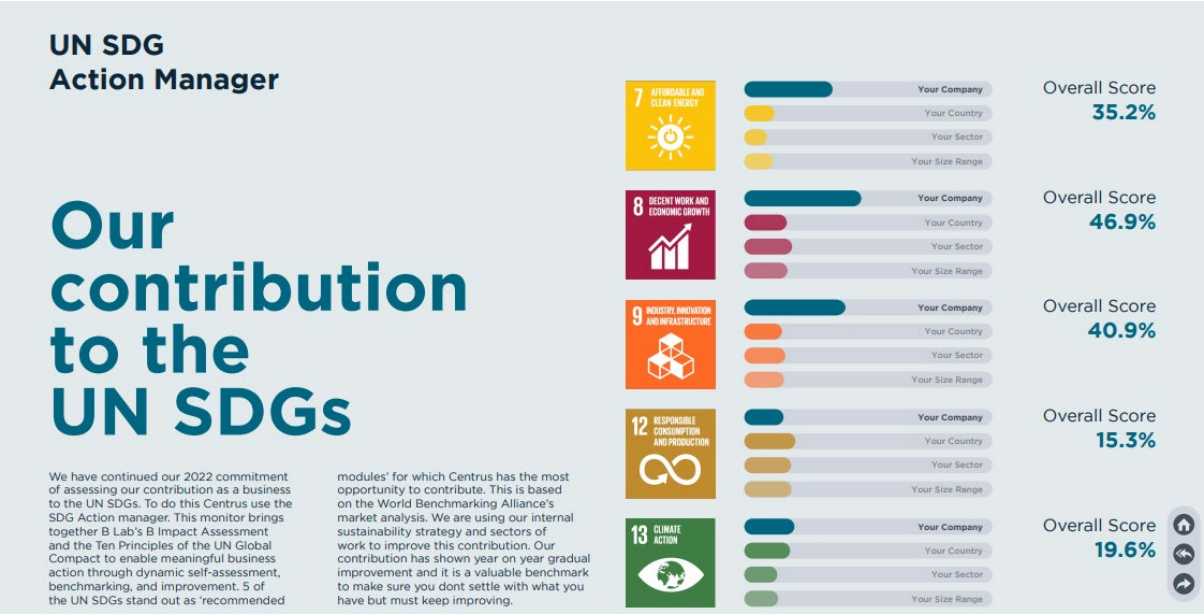
4.3. UN SDG Action Manager

The SDG Action Manager brings together B Lab's B Impact Assessment and the Ten Principles of the UN Global Compact to enable meaningful business action through dynamic self-assessment, benchmarking, and improvement. This is a steppingstone before direct sign up to the UN Global Compact. Through this process we measure our contribution to the 17 UN SDG's and explore whether we then integrate the SDG's into corporate governance and reporting. The 6 SDG's where we can have most influence are:



Figure 5: The 6 UN SDG's that Centrus can most influence.

TARGET - to be completed and reported annually (this has been in place since November 2023).



4.4. Reporting

4.4.1. Impact reporting

Centrus defined the ESG Impact of our work in December 2020 and has been reporting on this categorised distribution since January 2021. Transparency and tracking of our impact is key to our ESG credibility and for impact reporting we track these 4 components in our internal master data:

ESG Categorisation.

1. **Corporate Governance** - has the project contributed to the development of the client's Corporate Strategy, Stewardship or Ethics and Transparency
2. **Social** - has the project contributed to the development of Community Infrastructure (including affordable housing or fundraising where we are arranging funding to deliver more social housing etc), Education, Diversity or Health and Safety.
3. **Environmental** - has the project contributed to the development/progress of Clean Water and Sanitation, Affordable and/or Renewable Energy, Energy Transition or Climate Action.
4. **Other** – Work that does not fit into category 1-3.

This data is reported to the CCFL Board, in our public annual impact report and quarterly to the Centrus employees. It is split into 2 sections that are agreed by the client engagement lead and then verified by the team lead. The report tracks our essential sectors (1) of impact and our 3 areas of ESG impact (2):

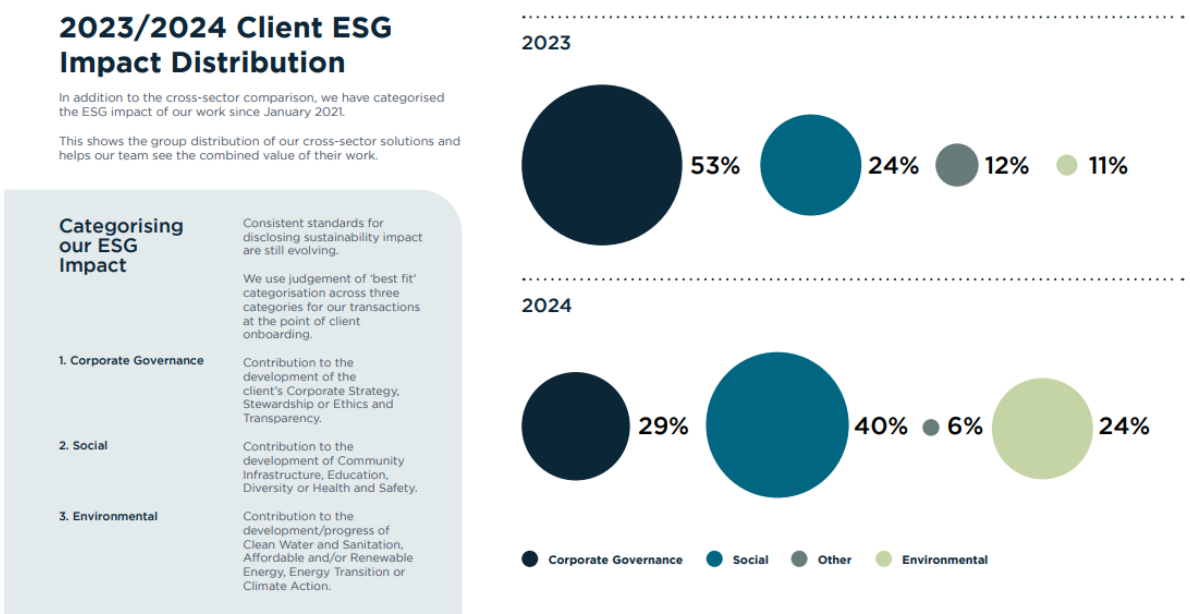


Figure 6: Current (01.10.25) Centrus ESG Impact Distribution.

Sector Distribution Reporting Sections

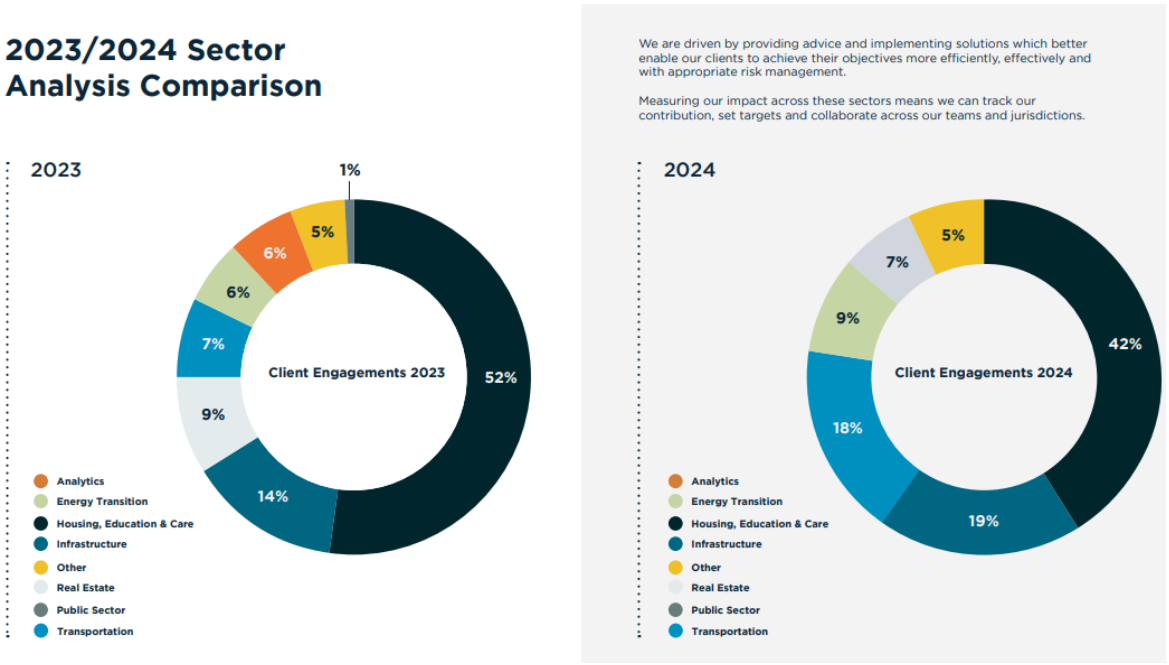


Figure 7: The current (01.10.2025) Centrus Sector Distribution.

4.4.2. Audit-grade ESG reporting.

To upgrade our self-developed Centrus Impact reporting the plan is to switch to an external ESG reporting solution in which our ESG data will be connected, analysed and reported to international accounting standards. This is a professional replacement for our current ESG Impact Reporting process, and an example provider of such a service is Omnevue. **ESG & CO2e Accounting Engine - Account for Everything (omnevue.com).**

TARGET – Either through this route (external provider) or using our own AI solution to be confirmed for full procurement process completion and live ESG reporting to an accounting standard by end of 2028.

4.5. Client Engagement Standard Operating Procedure (SOP) and The Centrus Sustainability Impact Assessment

The Centrus (SOP) for Client Engagement has an environmental, social, and corporate governance check point (step 2.4) in the compliance and regulatory obligations swim lane of the process. The instruction for this step:

The Centrus Client Sponsor or Client Engagement Lead must confirm that the client sector of operations aligns with the Centrus strategic anchor point of 'Finance with Purpose'.

1. Ethical check point.
2. Confirmation that the client has internal Environmental, Social and corporate governance policies in place.
3. Assess the client supply chain to confirm ESG fit.
4. In case of doubt, the sector team lead must present the engagement potential to the CFAL Board or CIML Board for agreement to proceed. These Board's may seek further advice for decision making from the New Business and Growth Committee or CCFL Group Board and a formal ESG Assessment.

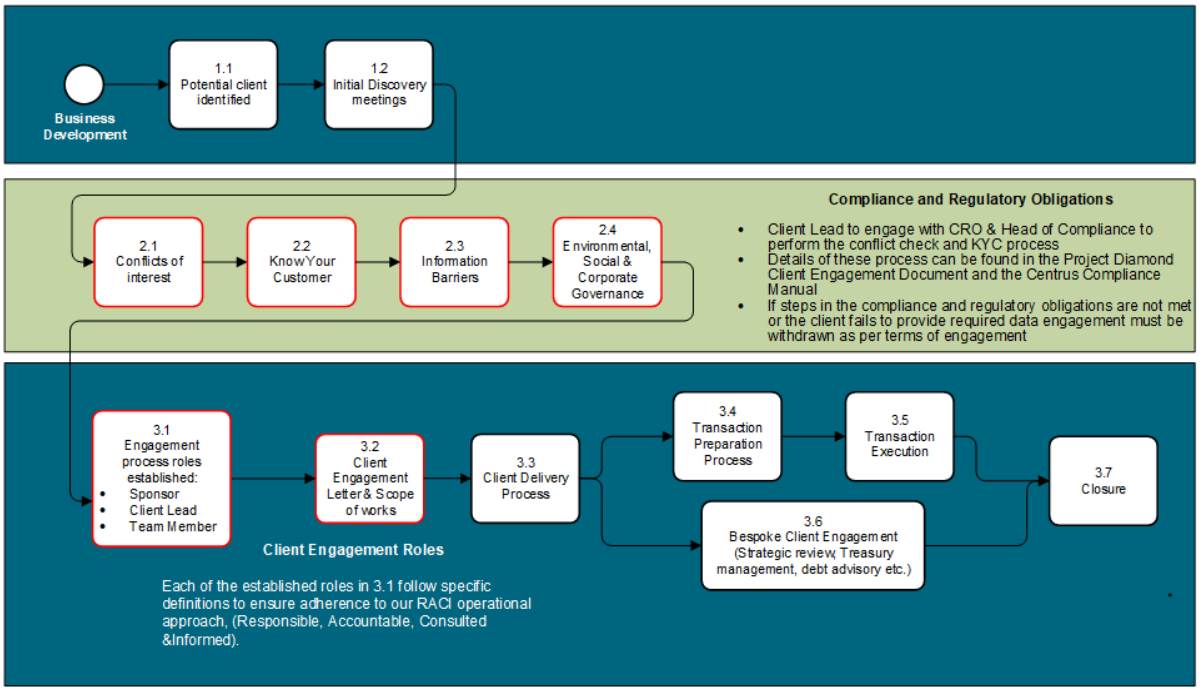


Figure 8: The Centrus Client engagement Standard Operating Procedure

The discretionary request for an ESG Impact assessment may be raised to the Chief Sustainability Officer by the CFAL Board, Functional Team Leadership or the CCFL Group Board. This request will be to ensure that the engagement decision is made using an evidenced based data driven approach. If requested, this process is then integrated into our Risk Management (KYC, Conflict etc.) tracking and the output is used before any formal client engagement is progressed.

Currently an internal impact assessment template is used, and external services (such as Moody's ESG Solutions Group) may be adopted if frequency demand increases.

4.5.1. Centrus Sustainability Impact Assessment

The Impact Assessment is in place to;

- Measure client alignment with the Centrus Sustainability Policy and the UN SDG's.
- Identify Material Risk.
- Promote advisory and investment services deployment for a sustainable future.

The assessment requests evidence from Leadership, Policies & Operational execution in 5 areas:

1. Governance
2. Communities
3. Workers
4. Customers/Clients

The assessment is reviewed by the Centrus Group Operating Committee with escalation to the Centrus Corporate Finance Limited Board as required.

4.6. Supply Chain & Environmentally Preferable Purchasing

Centrus recognises the 15 components of the Sustainable Supply Chain Charter as key areas that resonate with our own sustainability practices and ambitions. Our Group Business Services team follows and maintains the following Environmentally Preferable Purchasing policy.

4.6.1. Centrus EPPP

The aim of the Environmental Purchasing Policy is to prompt employees involved in the procurement of goods and services to use environmental responsibility as a factor in their purchasing decisions for them to:

- consider goods and services which can be manufactured, used and disposed of in an environmentally responsible way.
- give preference, where items are of a similar cost to those that are manufactured with a high recycled content.
- specify items that can be recycled or reused.
- consider the energy usage/cost of operating equipment prior to purchase.
- favour suppliers that are committed to environmental improvement.
- consider 'whole life' costs and impacts when assessing equipment for purchase.

Another component of our carbon neutrality ambition is to ensure that all our printing material and printing machinery is sourced from providers that respect ISO accreditation and British Standards. Eco-friendly printing ambitions include the transition to non-petroleum-based inks and to use paper/card that is pre-consumer recycled content and are responsibly sourced from sustainable tree plantations and well-managed forests, with chlorine-free processing.

At Centrus we set an example for support sustainable supply through ensuring that we pay all our suppliers within the 30-day commitment of our payment policy and enhance this by consistently paying within 7 days in 90% of cases.

- We respect the tangible and intangible variety of contributors to our supply chain but always challenge them to reflect the relevant area of our own internal responsible business ambitions.
- Clients first is one of our five core values and within this value we support client commitments to sustainability.
- We recognise the 15 components of the Sustainable Supply Chain Charter as key areas that resonate with our own sustainability practices and ambitions.

4.7. Centrus Policies

Standard operational procedures and policies with sustainable business management in place in place for each of these areas. These support external activity and help formalise our internal ESG footprint.

- Environmental - Live
- Diversity and Inclusion - Live
- Supply chain
- Communities - Live
- Social impact - Live
- Governance
- Client engagement - Live
- Ethical Marketing Policy - Live

TARGET – to be signed off and in place by March 2027.

4.8. Hybrid Working

Post COVID Pandemic, our use of the office space in London and Dublin has been cut to 35% of previous attendance (as of October 2021) and travel impact is below 10% of previous activity (2017-2019). Centrus has implemented a hybrid working model in London and a flexible working model in Dublin where employee and clients' needs are met as required through blended office and remote working, therefore the reduction on our carbon footprint has been dramatic.

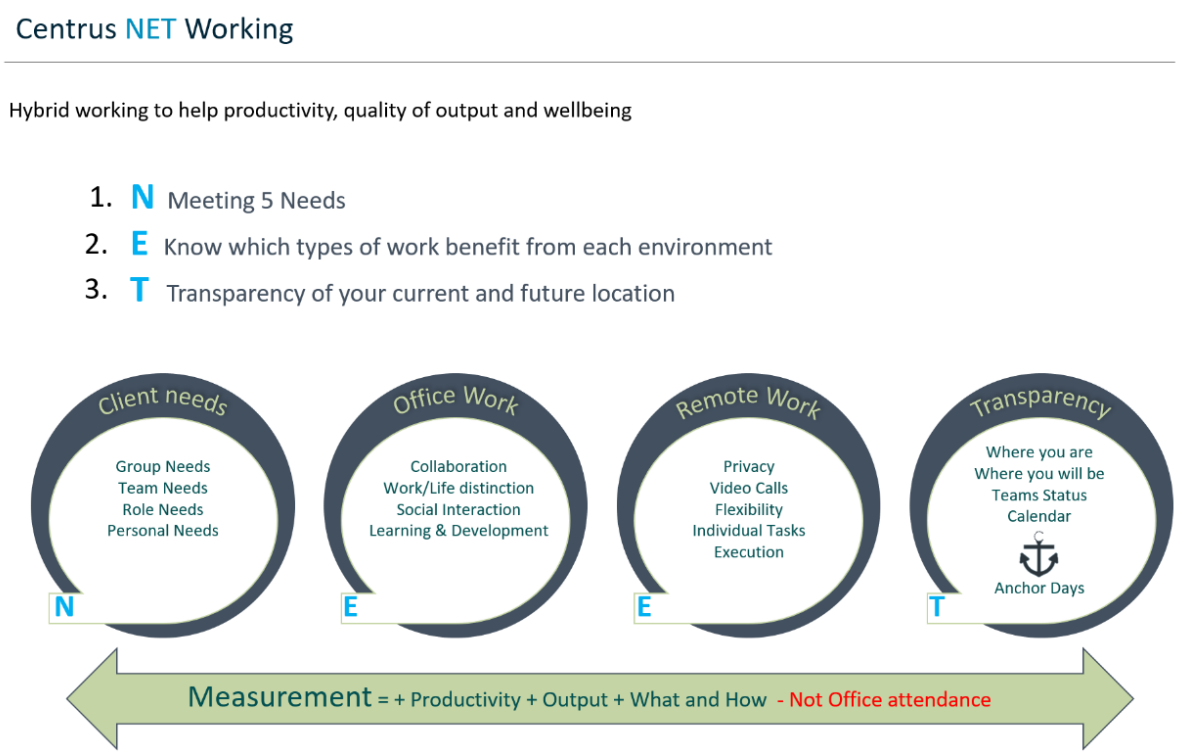


Figure 9: The Centrus Hybrid Working Model, NET Working.

4.9. Process and Systems

Consistency across our technical architecture and operational procedures to ensure ESG is embedded in selection, design and implementation. This will include new systems CRM, HR, FC etc. as well as ongoing work such as UpSlide, Document management, Client journey, MI, Case Studies and Lessons Learned on projects delivered. AI workshops and AI enabled teams are addition to high impact, lower footprint teams.

4.10. Learning and Development

Learning and Development at Centrus includes Business Sustainability Management:

- Sustainability Challenges and opportunities

- Business case and leadership for action
- Regulatory environment and international policy
- Production and consumption
- Circular Economy

4.11. Centrus Communities

A shared commitment to building communities.

Centrus Communities has been a key part of our culture since our foundation in 2012. It has glowing credibility as one of our core values as a business through which we provide high impact, practical and fundraising support for inspiring charities. Our activity reflects our sectors of work, supporting our ambition to conduct Finance that delivers real benefits to people and society. In 2025 it was confirmed that 1% of the previous fiscal year's profit would be the spending budge for Centrus Communities in the following year.

We contribute with our time, donations and professional input through 4 work streams:

1. Making donations and/or loans to projects, charities or social enterprises.
2. Working with charitable initiatives run by Centrus clients.
3. Offering pro-bono support to projects and social enterprises, such as structuring, financial modelling or business planning.
4. Volunteering employee time across a range of activities.

4.12. ESG Centre of Excellence

As part of embedding ESG in the working culture there are sustainability champions identified in each of our working teams. These champions act as a business partner to the Chief Sustainability Officer to provide recommendations, feedback and help implement the sustainability strategy. The Centrus CSO Co-Chairs the B Corp Finance and Investment Circle. This is a community for certified B Corps in the Finance and Investment Sector to share and collaborate on ESG impact and change.

4.13. Case Study Data base

Centrus maintains a categorised and accessible transaction case study database. This is an information source that also provides evidence in line with our essential sectors and essential services. It is publicly accessible on our website and can be filtered by ESG Impact.

4.14. Risk Management

Centrus includes ESG factors in its risk assessments within the regulated entities of the group (under prudential risk) which will be widened to include additional group entities as developed. The group has an appointed Chief Sustainability Officer who will feed into the risk management framework(s) for the appropriate identification, management, monitoring and reporting of ESG risks.

4.15. Marketing and Business Development

Our Brand and Marketing Strategy is focused on sector diversity and geographical expansion.

This is underpinned by an ethical marketing policy and using credibility, trust, and reputation to uphold our vision of Finance with Purpose. Through this approach the marketing ambition is to maintain and grow the team unity through the purpose of our work and to prove our contribution through the delivery of specific, measurable, transparent, and ambitious ESG improvements to our internal example and external influence.

The marketing balance is across personal v brand reputation, organic v proactive marketing and supported by thought leadership and innovation.

The strategy is based on 2 principal ambitions:

- Raise Centrus Brand Awareness in specific sectors (Energy Transition, Real Estate, Centrus Analytics, Higher Education & Sustainable Transport) and new jurisdictions (Greece and USA).
- Specific Thematic Campaigns to support business development, thought leadership & reputation on chosen topics such as Capital Raising, Power Hedging and Valuations, Energy Transition and Higher Education.

Centrus has an ethical marketing policy in place to support this approach. The policy statement is: *Centrus is committed to honesty and transparency in our marketing activities. Our marketing activities involve thought leadership, case studies, social media engagement, media press releases, e-mail campaigns, digital advertisement, website pages, partnership programmes, charitable events, webinars and events, and print.*

The policy covers:

- *Ongoing Project-Based Reflections*
- *Commitment to Rejecting Impact Washing*
- *Commitment to Cultural Sensitivity in Campaign Creative*
- *Commitment to Permission-Based Email Marketing*
- *Commitment to Ethical Digital Advertising*
- *Commitment to Ethical Search Engine Optimisation*
- *Commitment to Updating Our Practices as the Industry Evolves*