



MOORE

BE PREPARED. BE ESG.



JOURNEY TO ESG
WHERE TO START?

Environmental

Social

Governance

BALANCING PROFIT AND ESG

For centuries, the world has measured success through a single lens: financial profit. Money has driven our business models, decisions, and strategies. Where it has gone wrong is that for the most part, profit has been prioritised at the expense of people and planet.

The scales have been grossly unbalanced, and the result is that we find ourselves in a world beset by climate and humanitarian crises. One doesn't need to look far to find extreme weather events, injustice and inequality. But in the midst of this there is hope, and businesses today have an opportunity to play their part in creating a fairer, sustainable and harmonious world.

WHAT IS THE ANSWER

It is worth reflecting that ethics and sustainability aren't foreign concepts to the business or investment world. In the 1980s we saw the rise of corporate social responsibility and a growing interest in socially responsible investment. The 1990s introduced the 'Triple Bottom Line', and for the first time there was a recognition that value went beyond profits and extended to people and planet.

In 2015, The United Nations General Assembly set out the 17 Sustainable Development Goals (SDGs) and called the world to take action.

We now have entered into the era of Environmental, Social and Governance (ESG), and implementing these sustainability goals.

We see and hear ESG conversations happening everywhere, but what is it really all about?

Sustainability reporting and regulation is coming, and this will be key to helping companies measure their ESG impacts and being held accountable for these.

However, the movement is bigger than this. It is about a paradigm shift in the way that we do business. It is time to level the playing field and bring environmental, governance and social issues right to the heart of how we make decisions and value success. Money is of course critical for organisations to thrive, but this is not an either or agenda.

Sustainability is moving from being primarily about corporate responsibility to a process that can create long-term value for companies, investors and customers.

Some wrongly assume that adopting the ESG agenda will mean compromising financial performance. The truth is far from that. This balanced focus brings a new perspective which opens our minds and eyes to new opportunities. Customers are also demanding this.

ESG is not just a fad, and neither is it a nice to have. It is essential. And it is the vehicle through which to future-proof your business and achieve sustainable prosperity.

The way companies deal with the issue of sustainability is currently attracting more and more public attention. The number of companies that publish sustainability reports has been growing steadily. The effect of sustainability reporting as a decision-making criterion for investors and banks should not be underestimated. For example, when making credit decisions, banks will assess whether companies have implemented a business strategy which focuses on the reduction of costs through optimizing the usage of environmental and social resources.

We at Moore believe that the linkage of managing ESG risks and fulfilling the ESG goals will have a huge positive impact on corporations, as well as creating long-term profound change for stakeholders.

"A MAN IS BUT THE PRODUCT OF HIS THOUGHTS. WHAT HE THINKS, HE BECOMES."

Mahatma Gandhi

WHY IS ESG IMPORTANT?

Simply put, ESG is crucial both for the sustainability of our planet and the sustainability of your business. ESG stands for the Environmental, Social and Governance elements and impacts of your business.

Customers and investors are already demanding that businesses are committed to their ESG practices and reporting; and can be held accountable. Without ESG, these stakeholders will look elsewhere. Strong evidence is emerging to show that investing in ESG can also improve your business' performance in a number of ways. This means that the same practices that will create a healthier and happier planet, also point us towards business prosperity. By incorporating ESG, you can be a driving force for change and in doing so, unlock the potential and long-term value of your company.

A clear focus on aligning ESG with your core business strategy, and getting reporting right can:

- **Build your reputation:** Showcasing your genuine commitment to ESG is powerful and you can improve the reputation of your business through demonstrating your positive environmental and social impacts.
- **Gain increased trust:** Transparency is key to increasing the trust of your stakeholders and can

attract new investors, clients and customers.

- **Make better decisions:** A balanced approach to decision-making will result in better decisions that consider a broad scope of impacts and risks.
- **Attract and retain talent:** A company's ESG credentials are becoming increasingly more important to job seekers. Research shows that nearly 40% of workers will look for a new job if they think their organisation is not doing enough on ESG.
- **Boost staff morale and productivity:** Employees are more satisfied, loyal and work harder if they know they are working for an inclusive and ethical employer. Furthermore, investing in professional development can increase the capacity of your staff team.
- **Improve your efficiency:** Create more efficient ways of working through transformation focused on ESG.
- **Reduce costs:** Identifying ways to reduce energy consumption, water use and waste can lead to fewer resources being needed to run operations.
- **Mitigate compliance risks:** Help to avoid future legal or non-compliance issues by identifying ESG risks early on.



<https://sdgs.un.org/goals>



WAYS TO ENGAGE WITH ESG:

- Integrate ESG into your business strategy
- Manage your ESG risks
- Report transparently and accurately on your ESG measures
- Ensure that investments both into your company, and by your company, are ethical and sustainable



THREE STRANDS OF ESG

The United Nations have defined sustainability as “meeting the needs of the present without compromising the ability of future generations to meet their own needs”. ESG sits underneath this and is the vehicle through which we can achieve this vision.

The three strands of ESG are Environmental, Social and Governance, and a company’s ESG practices and reporting will mainly focus on the non-financial elements of their operations and performance. It is important to be aware that a company’s ESG considerations include both their direct and indirect impacts, which may be brought about through their own activities or as a result of their business relationships and supply chains.

ENVIRONMENTAL

This covers a company’s impact on nature, and the effect it has on the planet. This includes your greenhouse gas emissions (GHGs), effects on biodiversity, waste and use of natural resources such as freshwater.

By using less resources you can cut costs, while helping preserve the planet’s natural resources. Or you can do things in a different way, perhaps using environmentally friendly materials in your production.

SOCIAL

The social element of ESG considers all groups of people who are affected by a company’s activities. This includes workforce, local communities, customers, as well as your supply chain. A lens on the social impact of a company will look into matters such as working conditions for employees, human rights issues, diversity, inclusion, and equal opportunities, training and development of staff, and how operations might affect local communities.

By focusing on the social you can develop happier communities, more inspired workers, and improve diversity. All of these will give your organisation an edge over the competition.

GOVERNMENTAL

Governance can be defined as the way in which a company is controlled. It covers the purpose of a company, its policies and procedures, ethical behaviour and decision-making mechanisms. This element also includes the people who form the governing body and who are in positions of responsibility.

By focusing on good Governance you can take the right decisions for all stakeholders and bring different (and more diverse) voices into the boardroom.

ESG IN PRACTICE

Barclays and GIST have been working on ESG and Impact Investing for a number of years through their report - "Investing in Global Impact". They conclude that changing corporate culture towards ESG is necessary for future sustainable prosperity.

DAMIAN PAYIATAKIS

Head of Sustainable and Impact Investing at Barclays

Addressing our global challenges presents both significant risks, and opportunities - for us as people, and notably for the individuals, families, and businesses we advise.

Historically there wasn't awareness or interest in the impact of capital, with its sole focus on financial results. Finance was usually agnostic about how well companies operated or what they produced. However, we've now recognised that our investments have an impact on the world and the world has an impact on our investments.

As this paradigm has shifted, two wider trends have emerged that are fundamentally changing the financial system.

One is the increasing flows of private capital into initiatives that are solving urgent challenges, so financiers and investors have an opportunity to generate returns while supporting solutions to the world's most pressing problems.

At the same time, capital is reassessing and even avoiding companies that are not actively managing their environmental, social, and governance risks.

Similarly, more investors are aware of and wanting to make an impact with their capital. We've seen more people be interested in how they shop, what they eat, how they live, as well as the effect these purchases have more broadly on people and planet. Investors are expecting companies to understand, explain, and manage the impact they make - specifically avoiding harm, benefiting stakeholders, and contributing to solutions.

Together these trends support ESG, sustainability, and impact becoming the "new normal" in how we invest and finance the future.

Companies can either swim with, or against, this current; but it is only headed in one direction.



"Investors are expecting companies to understand, explain, and manage the impact they make - specifically avoiding harm, benefiting stakeholders, and contributing to solutions... Capital is reassessing and even avoiding companies that are not actively managing their environmental, social, and governance."

GAMIL DE CHADAREVIAN

Founder & Director, GIST Initiatives Ltd.

I started my ESG journey about 20 years ago. I was profoundly interested in the social impact that companies created, and the change they generated, and yet I saw that they focused too heavily on the financials, while ignoring the social returns.

I am confident that business can create future sustainability and prosperity for the planet and its people, but business needs to focus intentionally on both finances and impact. I see currently, with ESG, there is significant demonstrable impact but also considerable green-washing going on.

The planet can't forgive us anymore, not with 8 billion people in the world; this will also potentially be worse when the World population hits 10 billion (or more). If businesses are going to truly bring about demonstrable change, a clear mission statement focused on sustainability is paramount, as is a framework and process for measuring social returns, with effective internal resource. I observe that families and private individuals are the ones that are creating real impact with their wealth, because they are focusing more intently on social change; business needs to start to make that change as well. It is paramount that every business affects such a transformation.

We need to make a paradigm shift - creating sustainable, holistic impact in the world and thinking more broadly about stakeholders, while taking the focus off shareholder wealth. However, so far the world of business has only thought about stakeholders in a limited way. We need to move towards a holistic approach to business, where ESG is a core part.

This can only be done successfully if we have forward-thinking, progressive talent. We need education, knowledge and expertise in order to change our thinking and develop sophisticated ways of driving ESG through business activities, and beyond, in a holistic way and deliver transformational and profound change.



KNOW ESG



MANAGE ESG



LIVE ESG



VALUE ESG

MANAGING ESG RISKS

Embedding ESG goals into your business strategy demands that you include ESG in your business risk management process. Therefore it is critical to perform a proper ESG risk assessment at regular intervals. This will identify your ESG risks and establish a mitigation plan to align with your broader management systems and existing management policies.

Is your business exposed to climate change or dependent on natural resources? These environmental risks could influence your profitability or even your going concern.

Have you considered social risks such as poor working conditions, lack of diverse thinking or inequalities within your workforce? These ESG risks could lead to reputation damage or even future litigation.

Based on a report by the European Banking Authority on the management and supervision of ESG risks (link below), ESG risk management sees the following actions:

- “Embed material ESG risks in your risk framework and risk appetite analysis;
- Manage ESG risks as drivers of financial risk, in a manner consistent with your risk framework;
- Identify the gaps you are facing in terms of data and methodologies and take remedial action;
- Set out appropriate policies taking ESG risks into account, including the assessment of exposure through your supply chain and counterparties;
- Develop risk monitoring metrics at exposure, counterparty and portfolio level;
- Develop methodologies to test your resilience to ESG risks, with a view to improving understanding on the robustness of your business model.”



Source: Management and supervision of ESG risks (June 2021), European Banking Authority report: <https://www.eba.europa.eu/eba-publishes-its-report-management-and-supervision-esg-risks-credit-institutions-and-investmen>

NEW TO ESG AND WONDERING HOW TO BEGIN?

Get the conversation started at your next board meeting with these key questions:

- To what extent does our company's mission strive to advance a sustainable purpose beyond the success of the business?
- Where is our company making the biggest material impacts (both positive and negative) on the environment and people?
- What are the risks and opportunities of these impacts?
- When making decisions, do we consider what the impact will be beyond a financial perspective?

EUROPE'S SUSTAINABLE CHANGE

WHAT

The European Union (EU) has emerged as a global leader in setting standards for future sustainability.

As a strong sign of this, the EU committed itself to the Sustainable Development Goals (SDGs) as part of the UN 2030 Agenda for Sustainable Development. The focus of the UN Agenda is mainly on three pillars – Environmental, Social and Governance.

As part of this commitment, the launch of the European Green Deal put in place policies that aim to make the EU climate neutral by 2050. This includes the integration of ESG into every investment and finance process within the European Union. The European Green Deal Investment Plan (EGDIP) will "mobilise at least €1 trillion in sustainable investments over the next decade" in line with this commitment.

To increase transparency, provide tools for investors to identify sustainable investment opportunities and support the EU's sustainable development, the European Commission implemented the following regulations within its sustainable finance action plan:

The Taxonomy Regulation (EU 2020/852) establishes a common green classification system within the EU to determine which investments qualify as sustainable enabling companies to raise ESG funding and financial institutions to design green financial products.

The draft Corporate Sustainability Reporting Directive ("CSRD", COM/2021/189 final) requires companies to disclose all material information on its sustainability-related impacts, risks and opportunities. Sustainability information should be presented in the Sustainability Statements that are part of the management report in accordance with applicable European Sustainability Reporting Standards (ESRS) developed by EFRAC.

WHO

In terms of reporting, the following entities will need to report on both EU Taxonomy regulation and Environmental disclosures. Dates for compliance are shown at the bottom of this page. This includes:

- all large companies (whether they are an EU company, or an EU subsidiary of a non-EU company),
- all listed companies (except listed micro-enterprises); and
- large groups

A large company is any business with two from three of a net turnover of more than €40 million, balance sheet assets greater than €20 million or more than 250 employees.

WHEN

From 1 January 2022, the Taxonomy Regulation applies.

From 1 January 2024 large public-interest companies with more than 500 employees (who are already subject to the NFRD (Non-Financial Reporting Directive)) will need to report on their 2024 sustainability data.

All large companies within the scope of the CSRD will be required to include sustainability reporting in their management report by 2026 using data covering the previous financial year.

Listed SMEs as well as small and non-complex credit institutions and captive insurance undertakings within the scope will have a grace period until 1 January 2027 to comply.

Further details can be found at European Green Deal Investment Plan, (2022), https://ec.europa.eu/commission/presscorner/detail/en/qanda_20_24

"Moving to a greener and more sustainable economy is good for job creation, good for people, and good for the planet. Today we are making sure that the financial system works towards this goal. Our proposals will allow investors and individual citizens to make a positive choice so that their money is used more responsibly and supports sustainability."

FRANS TIMMERMANS (First Vice-President of the European Commission)

HOW TO REPORT ON SUSTAINABILITY WITHIN THE EU

Sustainability Reporting is the latest way for companies to report on sustainability and ESG in their corporate communication. This reporting will provide improved transparency and will enable organisations to be held more accountable to stakeholders.

Based on the EU Taxonomy Regulation, the draft CSRD and the draft ESRS, the following steps are important for businesses to consider in order to be ready for the upcoming requirements:

STEP 1: ARE YOU TAXONOMY-ALIGNED?

Do you meet the overarching conditions and environmental objectives to qualify as sustainable?

There are four objectives that your business needs to meet in accordance with Article 3 of the Taxonomy Regulation to meet EU sustainability standards:

- making a substantial contribution to at least one environmental objective;
- doing no significant harm to any other environmental objective;
- complying with minimum social safeguards; and
- complying with the technical screening criteria.

In addition, there are six EU environmental objectives defined in Article 9 of the Taxonomy Regulation:

- climate change mitigation;
- climate change adaptation;
- sustainable use and protection of water and marine resources;
- transition to a circular economy;
- pollution prevention and control; and
- protection and restoration of biodiversity and ecosystems.

If companies do not comply with the Taxonomy regulation, they cannot be classified as a sustainable investment, and therefore will not be able to raise ESG funding.

To demonstrate your alignment with the above goals, the extent to which your activities meet the respective criteria will need to be disclosed and reported in accordance with Article 8 of the Taxonomy Regulation.

STEP 2: DO YOU HAVE AN ESG FOCUSED STRATEGY AND BUSINESS MODEL (BASED ON DRAFT ESRS 2)?

Tell them who you are

Provide an overview of your strategy and business model including sustainability-related issues and a mission statement towards this.

What are you doing and with whom are you doing it?

Reveal the main products, services and markets you are operating in, including your client/customer groups, as well as your related headcount and operating locations in each.

Identify your value chain and describe in which part of the "chain" you deliver projects.

Describe how your business creates value, and your key drivers for all stakeholders within the overall value chain.

Risks and opportunities related to sustainability matters

Identify your actual and potential impact on the economy, environment, and people, including impacts on any human rights issues, across all of your organisation's activities and business relations. Describe the interaction of your material risks and opportunities identified, and your strategy and business model towards these.

STEP 3: IS YOUR GOVERNANCE AND ORGANISATION SUSTAINABLE (BASED ON DRAFT ESRS 3)?

Manage and organise your material sustainability-related impacts, risks and opportunities

Describe the ESG roles and responsibilities of your governance bodies and management, and how they are informed about sustainability matters. Collect sustainability matters that were addressed by your governance during each reporting period ready for disclosure.

STEP 4: WHAT ARE YOUR MATERIAL IMPACTS, RISKS AND OPPORTUNITIES (BASED ON DRAFT ESRS 4)?

Enhance your risk management system by assessing your material ESG impacts, risks and opportunities, including those prioritised and directly monitored by your governance bodies.

Describe the processes to identify your material sustainability impacts and opportunities and the outcome of your assessment.

STEP 5: DO YOU HAVE AN ACTION PLAN (BASED ON DRAFT ESRS 5)?

Define your action plan regarding policies, measurable targets, action plans and resources in relation to sustainability matters.

STEP 6: ESTABLISH PROPER SUSTAINABILITY REPORTING (BASED ON DRAFT ESRS 1)

Disclose material environmental, social and governance matters within the Sustainability Statements in your management report. Be sure to cover the following areas:

- strategy and business model in relation to sustainability,
- governance and management in relation to sustainability,
- sustainability-related impacts, risks and opportunities assessments,
- implementation measures, covering policies, targets, actions, action plans, and allocation of resources, and
- performance metrics.

STEP 7: ARE YOU READY FOR ESG ASSURANCE?

Your sustainability report will need to be verified as in alignment with the new mandatory EU Sustainability Reporting Standards, which will be done externally as part of an assurance engagement under ISAE 3000 (International Standard on Assurance Engagements).

The CSRD requires you to digitally 'tag' the reported information, so it is machine readable and feeds into the European single access point envisaged in the EU action plan.

READY FOR ESRS?

“Environmental, social and governance (ESG) issues are some of the most important facing our world today.

At Moore, we are here to help you thrive in this changing world.”



LIVING ESG

At Moore, Corporate Sustainability is at the centre of everything we do. We aim to grow our business in an environmentally friendly way, whilst engaging with and giving back to the communities we serve and operate in. We commit to supporting our people to grow personally and professionally and encourage them to actively contribute to corporate responsibility.

We offer exceptional value to our clients that helps them achieve their goals, supporting a more sustainable future for their businesses with our team of sustainability experts.

ADVISING ESG

Consulting on your ESG strategy

Sustainability is a journey to balance long-term financial and non-financial values. Organisations struggle to include ESG into their business strategy.

We can help you to visualise your ESG vision and transform it into a sustainable strategy.

Assessing your ESG risk

Performing a proper ESG risk assessment is a real challenge.

We can help you identify your sustainability impacts, risks and opportunities in alignment with your broader risk management system and existing management policies.

Aligning you with the Taxonomy.

The new green classification system aims to provide transparency to investors and businesses to prevent “green-washing”.

We can help you to determine whether you qualify as sustainable to be able to classify within the green classification system of the Taxonomy Regulation.

Building your sustainability reporting

Stakeholders, such as investors, regulators and employees, show a growing demand for more transparency around the non-financial performance of organisations to assess their true long-term value.

We can support you in preparing a transparent sustainability report under the (draft) Corporate Sustainability Reporting Directive (CSRD) and comply with applicable Sustainability Reporting Standards.

AUDITING ESG

Internal audit

Independent internal audits ensure transparent ESG processes and internal controls.

We are able to independently monitor your ESG internal control system building confidence among decision makers.

Assurance of sustainability reporting

As a company within the scope of the CSRD you will be required to have your sustainability information audited.

We can perform an assurance engagement under ISAE 3000 of your sustainability information.

PASSIONATE ABOUT OUR SUSTAINABLE FUTURE.

“Being an entrepreneur, a woman and a mother passionate about supporting our clients going green and showing my kids our beautiful planet, I often come across polluted cities with a lack of sanitation, extreme weather or see gender inequality in times where we all are aware of our social responsibility and talk about change. But where is this change? We are talking about ESG while a war is erupting next to our freedom. Now it is the time to change. Changing our thoughts, our strategy, our future.”

Christine Eder is an ESG partner with a strong international audit background serving clients in Europe, USA and China with auditing financial and non-financial information for more than 20 years.

She is passionate about supporting charities and doing pro bono work for clients. She is a member of the Sustainability Group at the Austrian Chamber of Tax Advisors and Public.

Christine supports clients to develop transparent ESG risk and sustainability reporting, compliant with applicable Sustainability Reporting Standards.

CHRISTINE EDER
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ENTHUSIASTIC TO RAISE ESG AWARENESS.

“In my life I was very fortunate to grow up in one of the most beautiful places in the world, in the Bavarian Alps. My family has always had a strong connection to nature. But anyone who observes nature in the Alps notices that it is changing, and not always for the better. When my hometown was hit by a terrible flood last year, in which people not only lost their businesses, their belongings, but some also their lives, it became clear to me that extreme weather does have an impact on all of us. There is need to raise awareness of ESG risks and long-term change to mitigate them. I want to use my skills to make a positive contribution and support our clients on their way to change their businesses to a sustainable way of thinking.”

Christina is a Senior Manager providing audit and consulting services to a wide range of clients including large international groups. She is Social Ambassador for Moore Interaudit and Part of Moore Global's ESG Europe Working Group.

CHRISTINA HOPMANN
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BALANCING THE FINANCIAL AND SOCIAL ASPECTS OF BUSINESS.

“I believe that ESG is like an iceberg – in the past we have only thought about money and profit as the tip of the iceberg. Now we must think about the environment, communities and giving people a voice as what sits under the water. Having come from the commercial sector – AstraZeneca and WS Atkins – I get that business needs to make money. However, this can no longer be at the exclusion of people and planet.”

Mark Salway is an expert in financial sustainability, social impact measurement and strategic planning. He provides advisory services that will help you balance off financial and social aspects of your business, providing a balance between the two.

Mark runs the Nonprofit Advisory team within Moore Kingston Smith, part of the Moore network. He has also written a book on the subject 'Demystifying Social Finance and Social Investment' published by Routledge in the UK.

Mark helps organisations establish ESG strategies and related business models, systems and processes to ensure a clear focus on future sustainability.

MARK SALWAY
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COMMITTED TO MEANINGFUL CHANGE.

“Having grown up in Africa, it's impossible not to be shaken by the stark inequalities in our world and feel a deep sense of responsibility. Call me an idealist, but my experience is that people want to do things the right way and play their part in creating a happier and harmonious planet. My job is to support organisations to do just this and help them transform into highly impactful and sustainable organisations.”

As a Level 3 Advanced Impact Practitioner, Penny is an expert in the world of social impact and has a breadth of experience working with a broad range of clients. She helps organisations measure, demonstrate and manage their impact, and identify opportunities to develop their social value. Penny is the Social Ambition Ambassador for Moore Kingston Smith and is on the Moore Europe ESG committee as well as the Moore International ESG steering group.

Outside of work Penny volunteers as a mentor for a local charity and does pro bono work for several charities back in her home country, South Africa.

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MOORE INTERAUDIT

Moore Interaudit in Austria is a sustainable, leading Austrian firm of auditors and advisors with offices in Salzburg and Vienna helping clients thrive since 1967. We are passionate about identifying innovative ways to reduce greenhouse gas emissions and therefore helping businesses to disclose information on the way they operate and manage social and environmental challenges. We operate in an environmentally friendly way reducing the carbon footprint through full digitalisation. We are giving back to the communities through pro bono work and supporting charities. We love our diverse team helping them to grow equally without any gender pay gap.

Based on our international experience of our partners in China, USA and Luxembourg, we are providing national and international clients with professional auditing and consulting services in Austria and around the world for many years.

MOORE KINGSTON SMITH

Moore Kingston Smith is a dynamic, leading UK firm of accountants and business advisers. We have been helping clients thrive since 1923. As trusted advisers to businesses, private individuals and not for profit organisations, we are passionate about helping our clients achieve their ambitions. We are committed to minimising where practicable the environmental impact of our business operations. Our highly experienced people have the strategic insight, drive and dedication to deliver results.

With over 70 partners and more than 650 people based in and around London, we are a leading member of the Moore Global Network. An international family made up of over 30,000 people across more than 100 countries, members connect and collaborate to take care of our clients' needs – at a local, national and international level.

MOORE GLOBAL

At Moore, our purpose is to help people thrive – our clients, our people and the communities they live and work in. We're a global accounting and advisory family of over 30,000 people across more than 260 independent firms and 110 countries, connecting and collaborating to take care of your needs – local, national and international. We promise to always be a driving force for positive social impact.

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