

One Stone Advisors: Sustainability Policy

Approach

Through our role as sustainability consultants, our purpose is to help clients integrate sustainability as effectively as possible into their core business. For us, this means helping them minimise negative environmental, social and economic impacts and transform their business into a creator of net positive value.

As a certified B Corp, committed to people-first, low-carbon ways of doing business, our policy is to continuously seek new ways to improve our own social, environmental and economic impact, as well as conducting our business with integrity.

Commitments

This Sustainability Policy and associated guidelines apply to all One Stone contractors and co-workers, and to all working locations.

Our most material impacts are:

1. Client value, positive change and satisfaction
2. Carbon impact of client travel and office equipment
3. Co-worker remuneration and work-life balance
4. Supplier selection and engagement
5. Electronic waste disposal

Our commitments:

- Allocate 5% or more of our time to pro bono work aligned with our values.
- Support the global ambition to limit warming to 1.5°C above pre-industrial levels, in line with the Paris Agreement.
- Donate 1% of profits to charity.

Clients

As a service provider, our greatest positive impact is delivered through the advice and solutions we provide to clients. We endeavour in every project we undertake to 'move the needle' on sustainability; for example, by encouraging clients to raise their level of ambition, contribute to solving global challenges, be more open and inclusive, and commit to meaningful, science-based goals.

Material topic: Client value, positive change and satisfaction

Our targets:

- Assess all new clients and projects for social and environmental impact in line with One Stone's Supplier & Client Screening Procedure, reviewed annually against notes taken.
- Achieve a feedback rating of 80% of clients telling us they are Satisfied or Highly Satisfied, reviewed annually against client questionnaires.
- Allocate 5% or more of our time to pro bono work aligned with our values, reviewed annually against timesheet records.

Climate

We are committed to supporting the global ambition to limit warming to 1.5°C above pre-industrial levels, in line with the Paris Agreement.

Material topic: Carbon impact of client travel and office equipment

Our targets:

- Maintain a 100% renewable energy tariff for all home and office electricity use, verified annually against our energy supplier's tariff documentation.
- Follow our travel guidelines for all business travel (see 'Company travel' below), reviewed annually against travel records.
- Address any residual emissions through high-integrity carbon credits, certified against a recognised standard, reviewed annually against credit retirement certificates.

Guidance: Company travel

We recognise that business travel is necessary to operate and grow our business, and that business travel is the largest contributor to our carbon footprint. Our aim is to increase our efficiency while decreasing our negative carbon impact.

Wherever possible, we will replace business travel with web conferencing and video meetings.

When business travel is unavoidable, we will follow these guidelines:

- Take the train for journeys under 400km
- Use public transport in cities where possible
- Book hotels with an evidenced sustainability strategy
- When booking car rentals, choose a low-emission vehicle
- Opt out of daily sheet and towel changes at hotels
- Select restaurants with low-impact options and sustainability credentials.

When calculating 'residual emissions' for carbon credits, we will include all flights taken in the relevant period and add 10% to account for emissions from the use of gas in heating our premises.

Co-workers

As a small, remote-first team, we believe fair reward and a healthy work-life balance underpin good work and good outcomes for our clients. We aim to pay fairly and transparently for the value each person contributes, and to support flexible ways of working that support our team to perform at their best.

Material topic: Co-worker remuneration and work-life balance

Our targets:

- Check in annually with each contractor and co-worker to confirm they are satisfied with their remuneration and work-life balance, recorded via a short annual conversation.

Suppliers

We are committed to forging supplier relationships that lead to positive outcomes for society and the environment, and we assess potential suppliers on their alignment with our mission alongside the quality, environmental impact and social impact of what they provide. We give preference to suppliers who take positive action on sustainability, pay a Living Wage, are locally based, or are women- or minority-owned.

Material topic: Supplier selection and engagement

Our targets:

- Assess all suppliers for social and environmental impact – ahead of first contract and at contract renewal – in line with One Stone’s Supplier & Client Screening Procedure, reviewed annually against notes taken.
- Identify our top five most material procurement decisions each year, and review them against our Supplier & Client Screening Procedure.

Waste

While we do not expect to handle hazardous waste often, we recognise the importance of robust end-of-life disposal of hazardous and electrical waste.

Material topic: Electronic waste disposal

Our targets:

- Follow our guidelines for disposal of hazardous waste (see ‘Electronic waste disposal’ below), reviewed annually against waste disposal verification.

Guidance: Electronic waste disposal

Waste items covered by this policy: batteries; end-of-life small electricals, including computer hardware and accessories; printer cartridges; some oils and paints (see tin for details).

Guidelines for disposal:

- Keep hazardous waste segregated from other waste.
- For batteries, find your nearest battery recycling [here](#).
- For WEEE (electrical items) and light bulbs:
 - If still operational, donate to charity or pass along through [freecycle](#) or other item sharing sites. Obtain a receipt of handover.
 - Contact <http://mghscotland.co.uk/> to arrange pickup for recycling.
 - Take to a Community Recycling Centre.
- For printer cartridges: Collect printer cartridges and take to local cartridge recycling centre.
- For paint and oils: Take to a Community Recycling Centre.
- Record the disposal in the Hazardous Waste folder in Dropbox. Accepted records are receipts and/or pictures.

Resourcing

This policy is approved by Fran van Dijk, CEO and highest governing body of One Stone Advisors Ltd. We allocate approximately three to four hours per quarter to monitoring data against our targets across all five material topics, a half-day annual review to check progress and update this record, and one full day at each 36-month review to reassess the policy as a whole. No separate budget is allocated beyond the ongoing cost of our renewable energy tariff and carbon credits, which we treat as a standard cost of doing business.

Publication, Reporting & Review

We record our progress against this plan's targets at least annually, alongside the actions we have taken to meet them, in our internal records. If a target is not being met, we record lessons learned, what we plan to do differently, and how the plan has been updated as a result.

This Sustainability Policy is reviewed and updated at least every 36 months. It is published on our website, and we welcome feedback from clients, suppliers and other stakeholders. We consider that feedback as part of our regular policy reviews. From Year 3 of this plan, we will publish an annual update on our website summarising our performance against these targets and the actions we have taken to achieve them, alongside this policy.

Approved by: Fran van Dijk, CEO

Approval date: 22 September 2026

Next review: 22 September 2029