

Rödl & Partner

GROWING TOGETHER

Report
2021/2022

Fostering sustainability at Rödl & Partner
Consultancy with Respect for People and Nature



Foreword

Dear Reader,

The past two years have been very challenging for us, in both personal and business terms. While 2021 was still intensively marked by the Covid-19 pandemic, 2022 was overshadowed by the war in Ukraine and the European energy crisis.

Also, dealing with climate change and its effects has been a major task for Rödl & Partner. One thing is certain: the world is in a state of upheaval and change is needed to meet today's challenges. On the way to more sustainability, we therefore no longer speak about the „why“, but above all about the „how“.

At European level, the EU Commission set the course for more sustainability in the corporate context as early as 2021 by adopting the Corporate Sustainability Reporting Directive (CSRD). Under [EU Directive 2022/2464](#), which came into force on 5 January 2023, large companies are required to disclose information on their environmental and social footprint. This should pave the way for a more sustainable and climate-friendly Europe.

The EU's goal is to raise sustainability reporting to the same level as financial reporting and thus to set a higher benchmark for corporate transparency in the future. In my role as Chief Financial Officer and Managing Partner in charge of HR, Operations, and Risk Management, I am well aware of the responsibility for sustainability issues. It is a pleasure for me to lead these transforming business divisions and to create important synergies for future well-coordinated financial and sustainability reporting today.

Our next milestone in the area of sustainability: international non-financial reporting. By 2025, we will include all countries in which Rödl & Partner operates in the reporting so that we can analyse, measure, and manage our corporate sustainability holistically. While sustainability reporting is still in its infancy in many large enterprises, we stepped up to the starting blocks as early as 2020. We want to report on our sustainability activities and goals across all our companies because transparency creates confidence.

I feel personally committed to continuously advancing Rödl & Partner's sustainability efforts. As a service company, our employees are our most important resource. Their health and well-being come first. We already offer our colleagues flexible working time models and promote work and family balance. Together with the members of our newly founded diversity network, we are also working to make our work environment even more diverse and inclusive.

In addition, we keep records of the greenhouse gas emissions of all our offices so that we can analyse them and introduce effective measures to reduce them. Mobility is also a major lever for decarbonisation. In order to be able to reduce emissions generated by our own vehicle fleet as well as during business trips and commute in the long term, we are working on a sustainable mobility concept, among other things.

Besides successfully managing the crisis in the last two years, we have taken a big step forward when it comes to sustainability. This refers to both our internal management approach and our external consultancy portfolio. We see part of our corporate responsibility in making our clients fit for the future. From a decarbonisation strategy to the disclosure of non-financial information to audits of sustainability reports – our expert teams support companies in their transformation towards successful sustainable businesses.

All these developments make us proud and, at the same time, they are an incentive not to slacken our efforts. This is because sustainability is not a sprint, but a marathon. I cordially invite you to take a look at the following pages to see what we at Rödl & Partner have achieved in the last two years and what still lies ahead of us.

Yours



Felix Madeja



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1

OUR
FIRM

1 Our firm

1.1 About this report

This is the fourth report on our corporate sustainability activities and goals. The report covers the period from 1 January 2021 to 31 December 2022. It follows up on the Sustainability Report published in 2021. As regarding the form of the report and the materiality analysis, we have followed the current standards of the Global Reporting Initiative (GRI).

The following chapters present information on the most important business, environmental and social aspects on which Rödl & Partner has an impact or which our stakeholders have classified as significant. The focus is on Germany, as our head office is in Nuremberg, and we manage sustainability from Germany.

The report comprises all Rödl & Partner companies in Germany and in 25 other countries (see the list on page 46). By 2025, we will have integrated all countries where we have our own offices into the sustainability reporting. Thereby, we take account of our firm's international structure and promote sustainable development both locally and globally.

We will present the next update of our sustainability report in 2025. The report will cover the financial years 2023 and 2024.

We have prepared this report on a voluntary basis without any external assistance. We have relied on sources and data that were up-to-date according to the best of our knowledge. For environmental reasons, the report is published in digital form only.

If you have any questions or comments on the report, please contact our CSR team. We are looking forward to your feedback!

Outlook:

Following the adoption of the EU Corporate Sustainability Reporting Directive (CSRD), the requirements for sustainability reporting will increase in the future. As a large company, Rödl & Partner will fall within the scope of applicability of the CSRD from 2025. We are already preparing for the CSRD's new reporting requirements.

YOUR CONTACT PERSONS:

Prof. Dr. Christian Rödl
Managing Partner



Dr. Felix Madeja
Managing Partner & CFO



Dr. Michael Rödl
Head of HR Department



Sarah Schmidt
CSR Manager



CONTACT CSR-MANAGEMENT:

T +49 911 9193 3728 | csr@roedl.com

1.2 Organisational profile

With our core business – legal and tax consulting, audit, and management consulting – we contribute to making business processes more transparent, more efficient, and just better. It is our responsibility to support our clients in making their business models fit for the future as well. This requires entrepreneurial resilience and sustainable management.

Our own corporate strategy is also geared towards long-term success. In our daily work, we follow our ambition to achieve economic success while taking our environmental and social responsibility into account.

Together with our clients, we address the great challenges of these times. We support them in their individual concerns. To this end, we work together across disciplines and national borders. Instead of relying on networks or franchise systems,

Rödl & Partner is always there where our clients see the potential for their business engagement.

More than 5,500 employees worldwide work in the service lines of legal and tax consulting, business process outsourcing, audit as well as management and IT consulting.

Our one-stop-shop concept is based on a balance of expertise across the individual service lines, combining them seamlessly in multidisciplinary teams. We think from a market perspective, where a project team possesses all the capabilities to be successful and to realise the client's goals. Our interdisciplinary approach is not unique, nor is our global reach or our particularly strong presence among German family businesses. It is the combination that cannot be found anywhere else: a firm that is devoted to comprehensively supporting German businesses, wherever in the world they might be.

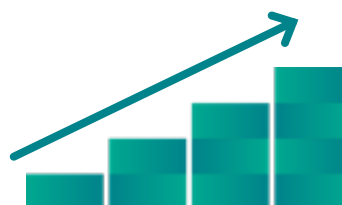
Over
5,500
employees worldwide



Established in 1977



21 locations in Germany

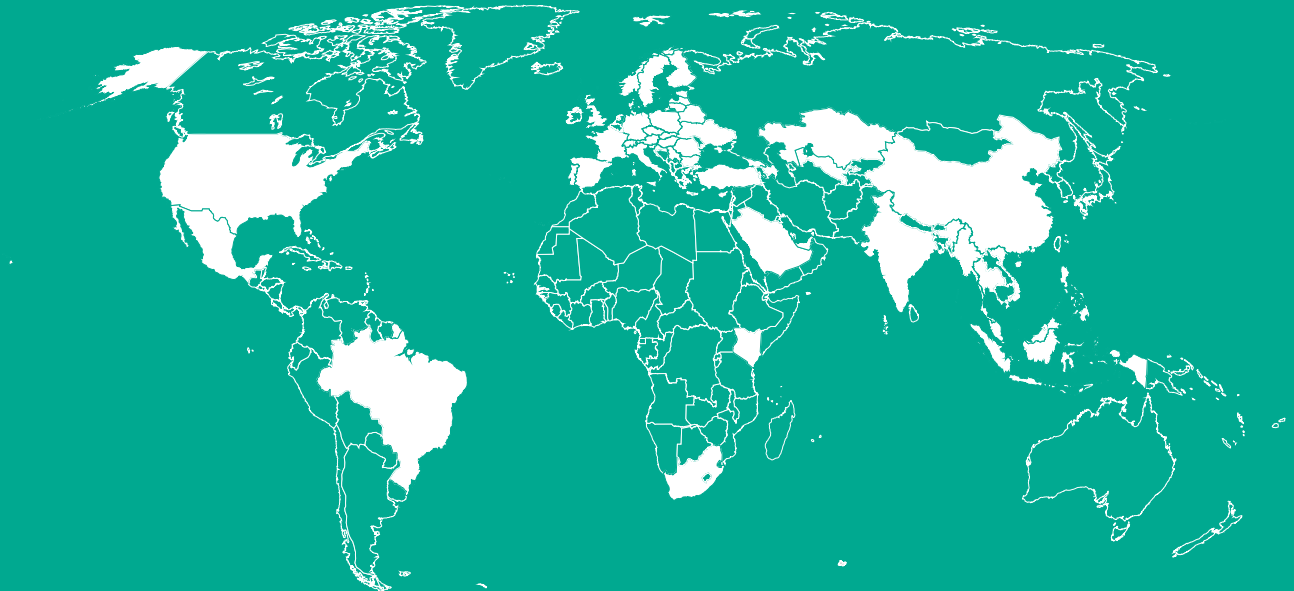


Sales revenue of EUR 588.6 million
in 2022

ROOTED LOCALLY – OPERATING GLOBALLY

Our roots are in Nuremberg in Middle Franconia, but Rödl & Partner is now present in around 50 countries with more than 100 wholly owned offices. We speak over 35 languages and engage with passion for our clients worldwide. They rely on our expertise and innovativeness.

Our locations worldwide:



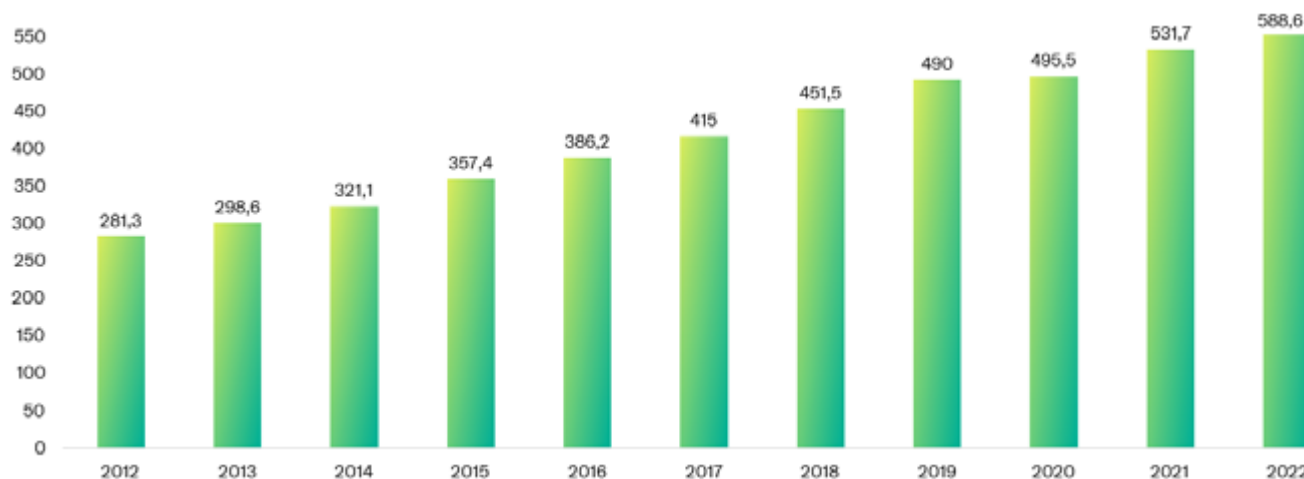
Austria | Azerbaijan | Belarus | Brazil | Bulgaria | China | Croatia | Cyprus | Czech Republic | Denmark | Estonia
Finland | France | Georgia | Germany | Hong Kong | Hungary | India | Indonesia | Italy | Kazakhstan | Kenya
Latvia | Lithuania | Malaysia | Mexico | Myanmar | Norway | Philippines | Poland | Portugal | Romania
Saudi Arabia | Serbia | Singapore | Slovakia | Slovenia | Spain | South Africa | Sweden | Switzerland | Thailand
Turkey | Ukraine | United Arab Emirates | United Kingdom | USA | Uzbekistan | Vietnam

More information about our worldwide presence and our [German Professional Services Alliance \(GPSA\)](#) can be found on our [website](#).

1.3 Company development

Rödl & Partner has demonstrated sustainable growth both nationally and internationally. Also in the past two years, we have successfully continued our growth. Despite the persisting impact of the coronavirus pandemic and a more challenging macroeconomic environment, Rödl & Partner's global sales revenue rose to a total of EUR 588.6 million (+10.7 percent). Out of this amount, EUR 335.8 million was attributable to Germany (+13.9 percent).

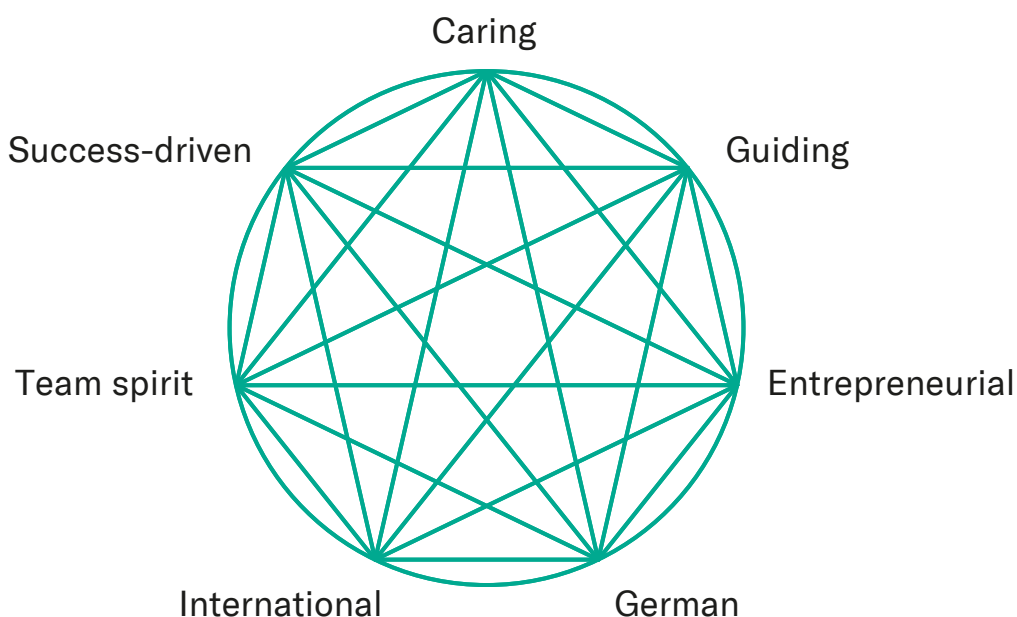
RÖDL & PARTNER'S SALES REVENUE DEVELOPMENT 2012-2022



Million euro

1.4 Our values

Our corporate values are always our guide: They give us direction, unite us, and inspire us. They are the cornerstone of our actions and our unique corporate culture. It all started with a solo practice located in Nuremberg, which then developed into an international firm. However, the fundamental values – what Rödl & Partner stands for – were shaped by our founder, Dr. Bernd Rödl, at the very beginning.



CARING

Each one of us approaches their clients and colleagues with empathy. We treat our counterparts in the same way as we ourselves would like to be treated.

GUIDING

Our clients expect clear orientation. Instead of ducking away we make well-defined recommendations.

ENTREPRENEURIAL

We follow a strict market orientation. In doing so, we identify opportunities and take advantage of them.

GERMAN

We fulfil the expectations our clients and colleagues have of “Made in Germany”.

INTERNATIONAL

We are not a network. We are ONE firm. We operate internationally with our own locations in around 50 countries.

TEAM SPIRIT

We rarely achieve our success as soloists, but rather as a team. Each one of us has their own strong personality – but the collective sound of the orchestra is decisive.

SUCCESS-DRIVEN

We do not rest but always strive for improvement and operational expansion. We are successful when our clients are successful.

For many years now, the caring partner principle has been firmly anchored in our corporate guiding principles. Our actions inside and outside our firm are based on this fundamental approach. This also includes sustainability as a value. We take responsibility for people and nature and contribute to sustainable development.

1.5 Corporate governance & sustainability management



Managing Partners (from left to right): Dr. Felix Madeja, Martin Wambach, Nicola Lohrey, Prof. Dr. Christian Rödl, Dr. Hans Weggenmann, Renata Kabas-Komorniczak, Dr. José Campos Nave, Prof. Dr. Peter Bömelburg

Prof. Dr. Christian Rödl, Prof. Dr. Peter Bömelburg, Dr. José A. Campos Nave, Renata Kabas-Komorniczak, Nicola Lohrey, Dr. Felix Madeja, Martin Wambach, and Dr. Hans Weggenmann are responsible for the fundamental strategic orientation of Rödl & Partner. Dr. Felix Madeja became a Managing Partner in 2022. Prof. Dr. Christian Rödl is the President of the Management Board.

The Management Board jointly determines the business policy guidelines. Their responsibilities also include our service lines, our regional presence, internal service units and specifically all the Rödl & Partner offices worldwide. There is no advisory or supervisory board at Rödl & Partner.

Our corporate management structure follows from the organisation of the Rödl & Partner Group. Below the Management Board are management groups responsible for the technical operation of the individual service lines. Those management groups include members who represent the Management Board and ensure the management of our firm according to the professional guidelines developed by the management groups.

SUSTAINABILITY AT RÖDL & PARTNER

As Managing Partner, Dr. Felix Madeja is responsible for sustainability at Rödl & Partner. He heads the CSR team, which is responsible for developing measures, supervision and operational implementation of projects.

Together with the Management Board, the team sets sustainability goals for Rödl & Partner and ensures internal and external communication. The members of the CSR team act as ambassadors and are contact persons for all internal and external stakeholders with regards to sustainability.

International sustainability reporting is also coordinated by our sustainability team in Nuremberg. The department is supported by our local contacts at the locations in Germany and worldwide.

By 2025, we will successively expand our sustainability engagement and cover all of the around 50 countries in which Rödl & Partner operates. In doing so, we want to consistently integrate our over 100 offices into the CSR Management process. From Germany, we give an impetus to the entire world. With our flexible structures we are able to consider the individual local aspects and promote our own sustainability initiatives. Our goal is to promote sustainability locally and globally.

1.6 Materiality & stakeholders

Our stakeholders are like a trend barometer when it comes to current developments in the field of sustainability. Regardless of whether on a regulatory level, in a social context or on a scientific basis – our stakeholders approach us with requirements and expectations which we take into account when assessing our key topic areas.

The dialogue with our stakeholders is therefore crucial for our further development. To update the materiality analysis, we held discussions with the Management Board and selected department heads. In addition, we took into account current regulatory and political developments as well as the input from our employees.

As a professional services firm, our employees naturally also play a central role as a stakeholder group. They were involved in the materiality analysis

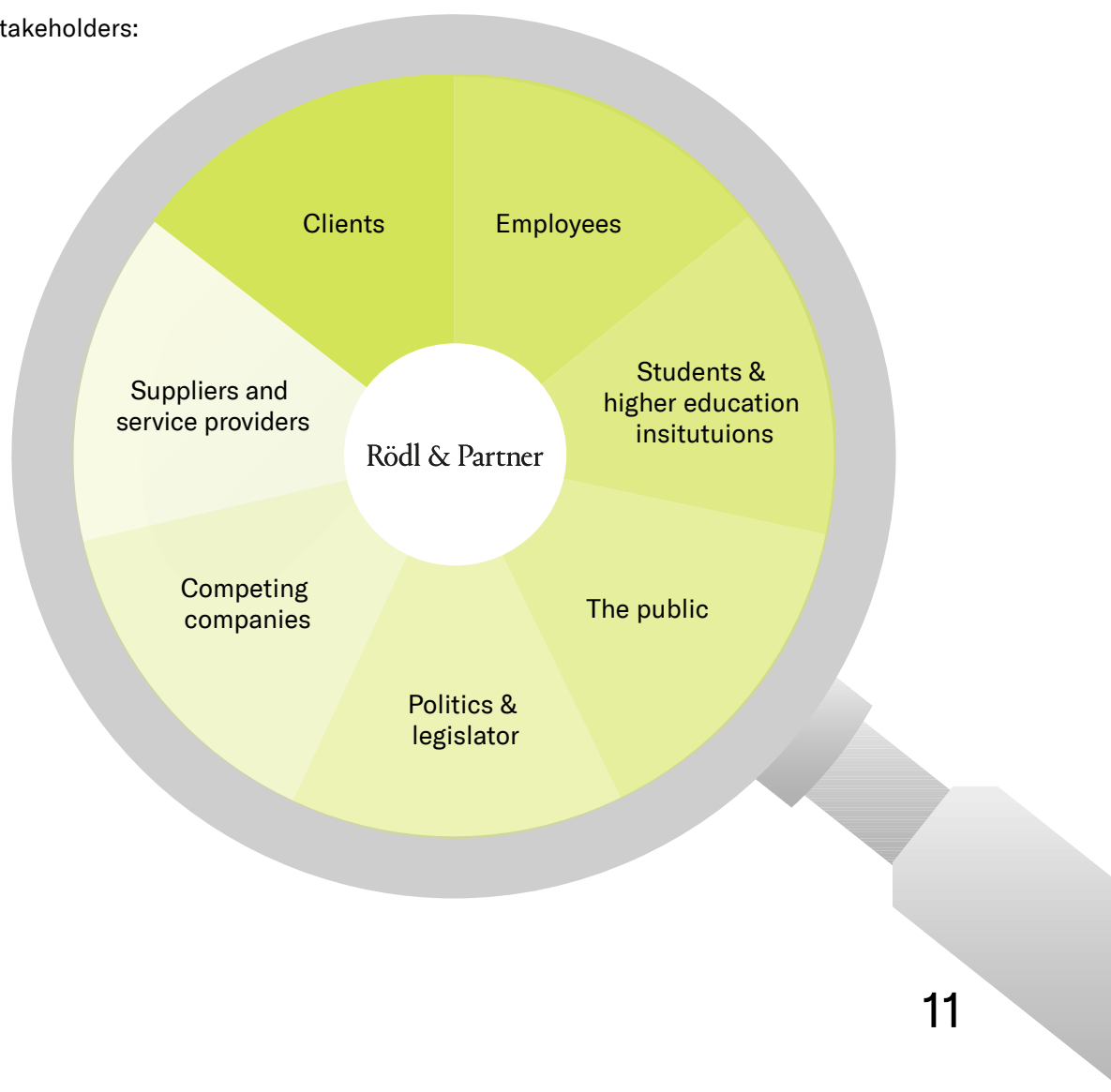
through employee surveys. Our internal suggestion system is also a source of ideas for us on how we can continue to improve.

Our clientele is another important channel for determining external requirements for Rödl & Partner. Clients have become more interested in non-financial key figures. Alongside high-quality standards, there is also the expectation of responsible management.

Our stakeholders are therefore an indispensable partner in the transformation of our firm.

With this report, we want to meet the growing transparency requirements of all our stakeholders and inform them about who stands behind the Rödl & Partner brand, what we are already doing in terms of sustainable entrepreneurship and what goals we have set ourselves for the future.

An overview of our stakeholders:



Our main areas of action:

PEOPLE



Our important strategic goal is to be an attractive employer. We are proud when people choose Rödl & Partner as their place to work. That is why we want to focus on the needs of our employees. This includes fair working conditions and an open, respectful working atmosphere. In addition, aspects such as diversity, equal opportunities and Rödl & Partner's social and societal engagement were rated as particularly relevant.

Diversity does not only manifest itself in our personalities, but also in our knowledge and skills. In order to be able to promote the personal strengths of all employees, we have established a variety of training and further education formats. Competence building was rated as material, as was promoting health and mental well-being of our employees.

ENVIRONMENT & CLIMATE PROTECTION



Climate protection is one of the greatest global challenges of our time. As part of our corporate responsibility, we look into the environmental impact of Rödl & Partner's business activities. This includes, in particular, reducing our carbon footprint.

A large part of the environmental footprint is created by mobility. Therefore, we want to work together with our employees to reduce emissions from business travels and private employee mobility. Our energy consumption and production of our own green electricity and heat are considered to be important aspects as well.

CORPORATE RESPONSIBILITY



We understand compliance as an expression of a corporate culture that is based on ethical and moral principles. In terms of responsible and sustainability-oriented value creation, we want to ensure that all activities comply with applicable laws, regulations, and ethical standards.

One focus of the materiality analysis is the avoidance of corruption and bribery. Compliance with corporate due diligence requirements along the value chain has also gained in importance. This topic has been ranked higher compared to the reporting years 2019/2020 as Rödl & Partner will have to comply with the requirements of the German Supply Chain Act starting from 2024. In addition, the surveyed employees also found the establishing of an anonymous whistleblower system for reporting (potential) violations as significant.

We also attach great importance to issues such as cyber security and information security. From numerous discussions at internal and external level, we know that the protection and security of data and networks is becoming more and more of a focus. High security standards and company-wide training to raise awareness among our employees are therefore a clear priority for us.

1.7 Compliance

CORPORATE GOVERNANCE

Our work at Rödl & Partner is underpinned by a firm set of values. It supports us in making responsible decisions and is always the basis for our actions.

The core values are responsibility, humanity, integrity, and professionalism. Our corporate guidelines – “The Ten Rules of Good Corporate Governance” – describe how we generally expect our employees to behave in mutual relations and in dealing with our clients. They not only set the legal framework for action applicable to all employees, but also call for responsible, appreciative interaction with each other.

Compliance with legal and regulatory requirements as well as our corporate guidelines is a stated goal of Rödl & Partner and has the highest priority in our daily work. The quality management system required for auditing, complemented by the requirements of respective applicable professional law and the existing internal guidelines, provide a framework for legally compliant and proper business operations.

Indications of possible or actual violations of applicable legal provisions or internal regulations are always examined immediately, the guidelines are scrutinised and tested and, if necessary, adjustments are made. Suggestions for adjustments can be sent to our internal notification office. In 2023, we are also going to implement an anonymous whistleblower system which will complement the existing internal company regulations.

QUALITY ASSURANCE & RISK MANAGEMENT

Quality is a decisive success factor for Rödl & Partner. Quality assurance is a continuous process encompassing the rules on the general organisation of the practice and on engagement-related quality assurance measures. In addition, it contains regulations on monitoring the appropriateness and effectiveness of the quality assurance system, especially as part of auditing based on the principles enshrined therein (IDW). Third-party quality control and the resultant review of compliance with existing audit guidelines allow further monitoring procedure (“peer review”), which ensures the highest level of quality.

We also attach great importance to standardised processes and digital workflows to ensure the quality of our work. Furthermore, various profession-specific

committees and digital tools have been established and used to identify and assess (latent) risks.

Another important building block is the risk-free acceptance of new engagements or continuation of existing engagement relationships. To this end, Rödl & Partner has implemented structured processes to control (potential) risks and avoid possible conflicts of interest.

PREVENTION OF CORRUPTION

As an international consulting firm, we not only have the particular obligation to safeguard integrity in business, but we are personally motivated to fulfil this mission on a daily basis. Therefore, we do not tolerate any corruption, money laundering or any conduct that is punishable by sanctions or violates anti-competitive or professional laws. Our employees are already personally committed to integrity due to the professional regulations. In addition, all our employees participate in the annual mandatory training on money laundering prevention.

Rödl & Partner had no knowledge of any cases in the presented reporting period, in which an employee or a manager became a focus for investigative measures based on reasonable suspicion of corruption or anti-competitive behaviour.

SECURITY & DATA PROTECTION

Confidentiality, information security and data protection – three cornerstones that are of particular importance in our field of activity. Our clients, employees and partners trust us to protect their data.

For this reason, we ensure responsible handling of confidential information across all our work processes. With our in-house “Rödl Private Cloud”, we created our basis for a secure and internationally effective processing of data. With RDoX (Rödl Document Exchange) we have at our command our own mobile app which enables easy and secure data exchange with our clients.

Thus, we can provide the highest level of data security by storing the data in our own data centre in Frankfurt and using state-of-the-art encryption technology in accordance with European data protection standards.

In addition to internal guidelines and annual mandatory training for all our employees on the topics of information security and data protection, our 2022-certified security concept helps to continuously improve our entire IT infrastructure. The auditors examined the internationally applicable ISO 27001 certification requirements.



Rödl Global Digital Services GmbH, DQS-certified to ISO 27001
for the limited scope of application

Despite all our efforts, but above all due to the huge volume of data, Rödl & Partner is increasingly the target of hacker attacks. We counter these by comprehensively educating and sensitising our employees. If we learn about cyber attacks, but also about marginal data breaches, we handle them as legally required, in cooperation with the responsible authorities, if necessary, also with the law enforcement authorities. Subsequently, the respective processes are adjusted, if necessary.

For a professional services firm like ours, an effective data protection and information security programme is a must. Therefore, we continuously adjust our security standards and IT infrastructure to the changing technical, legal, and organisational framework.

You can contact our data protection officer at the following email address: dsb@roedl.com.



2

FOCUS ON
PEOPLE

2 Focus on people



Our employees are the key to our success. They contribute to the company with commitment every day and develop Rödl & Partner further through their willingness to perform, their innovative ideas and their competences. We appreciate that. That is why people are at the centre of everything we do.

We want to treat our employees as partners and take into account their individual needs. Children or career? Nobody in our firm needs to ask themselves this question. We support young parents, e.g., with flexible part-time models so that they can keep a work-life balance. A dog and a full-time job? We also integrate four-legged friends into our work environment whenever possible. After all, their presence also lets us relax and creates a positive work atmosphere.

We see it as our task at Rödl & Partner to provide good overall conditions so that everyone can develop in their individual ways. This also includes enhancing professional and personal development. It is important to us to support our employees in their education and training and to offer them an inspiring, challenging and stimulating work environment.

We are convinced that diversity has a positive effect on our work (and the collaboration with our colleagues). Our clients, our employees and our society are diverse. When people with different experiences, perspectives and backgrounds work together, creative solutions emerge. That is why at Rödl & Partner we not only welcome diversity in all its forms and facets, but also live it every day through our intercultural approach.

For us, living responsibility means not only that we care for our employees, but also contribute to society. In 2021 and 2022, we supported various partnerships and social projects locally and internationally, thus continuing a tradition that our founder, Dr. Bernd Rödl, started and believed in. We are proud of our development and continue to strive to share our success with the world.

2.1 Our key resource: our employees

More than 5,500 employees worldwide drive our firm forward. Out of these, around 2,100 work in Germany and over 3,400 at our international locations. From Oslo to Cape Town, from Shanghai to Mexico City: People from across the globe work for and with us. Each person enriches our Rödl & Partner family with their individual personality, individual strengths and interests, and different experiences and knowledge.

Our employees are the key to the success of our firm. In order to guide and advise our clients worldwide, we rely on their performance and expertise. Therefore, we want to offer our employees not only an attractive work environment, but also a secure job. We are proud that, despite the coronavirus pandemic and the tense economic situation, we have been able to offer all our employees security – both in terms of their own health and in terms of job security.

Here we present some essential facts about our staff structure. We also update our employee figures regularly on our [website](#).

EMPLOYEES BY GENDER AND REGION

	2022			2021		
	Total	Male	Female	Total	Male	Female
Germany	2,123	978	1,145	1,993	925	1,068
Czech Republic	331	116	215	320	108	212
France	86	26	60	72	23	49
Great Britain	86	50	36	68	41	27
Hungary	81	17	64	87	17	70
Italy	198	72	126	197	70	127
Latvia	61	12	49	65	15	50
Poland	557	119	438	556	117	439
Romania	81	20	61	78	17	61
Slovakia	63	18	45	63	17	46
Spain	98	31	67	97	25	72
Turkey	87	44	43	86	41	45
Other European countries ¹	334	107	236	317	102	215
Total	4,195	1,610	2,585	3,999	1,518	2,481

¹ All European subsidiaries with less than 50 employees (Austria, Belarus, Bulgaria, Croatia, Cyprus, Denmark, Estonia, Finland, Lithuania, Portugal, Serbia, Slovenia, Sweden, Switzerland)

EMPLOYEES HIRED UNDER INDEFINITE / FIXED-TERM CONTRACTS

		2022			2021		
		Total	Male	Female	Total	Male	Female
Germany	indefinite	2,027	939	1,088	1,910	888	1,022
	fixed-term	96	39	57	83	37	46
Czech Republic	indefinite	295	106	189	286	99	187
	fixed-term	36	10	26	34	9	25
France	indefinite	75	21	54	69	23	46
	fixed-term	11	5	6	3	0	3
Great Britain	indefinite	84	50	34	66	41	25
	fixed-term	2	0	2	2	0	2
Hungary	indefinite	81	17	64	87	17	70
	fixed-term	0	0	0	0	0	0
Italy	indefinite	197	72	125	195	70	125
	fixed-term	1	0	1	2	0	2
Latvia	indefinite	61	12	49	65	15	50
	fixed-term	0	0	0	0	0	0
Poland	indefinite	500	106	394	409	68	341
	fixed-term	57	13	44	147	49	98
Romania	indefinite	81	20	61	78	17	61
	fixed-term	0	0	0	0	0	0
Slovakia	indefinite	57	16	41	59	16	43
	fixed-term	6	2	4	4	1	3
Spain	indefinite	96	30	66	93	24	69
	fixed-term	2	1	1	4	1	3
Turkey	indefinite	87	44	43	86	41	45
	fixed-term	0	0	0	0	0	0
Other European countries	indefinite	316	102	214	296	96	200
	fixed-term	27	5	22	21	6	15
Total	indefinite	3,957	1,535	2,422	3,699	1,415	2,284
	fixed-term	238	75	163	300	103	197

FULL-TIME AND PART-TIME EMPLOYEES

		2022			2021		
		Total	Male	Female	Total	Male	Female
Germany	Full-time	1,612	904	708	1,530	863	667
	Part-time	511	74	437	463	62	401
Czech Republic	Full-time	305	109	196	281	105	176
	Part-time	26	7	19	39	3	36
France	Full-time	84	26	58	57	17	40
	Part-time	2	0	2	15	6	9
Great Britain	Full-time	74	41	33	63	36	27
	Part-time	12	9	3	5	5	0
Hungary	Full-time	55	16	39	65	16	49
	Part-time	26	1	25	22	1	21
Italy	Full-time	175	71	104	168	68	100
	Part-time	23	1	22	29	2	27
Latvia	Full-time	60	12	48	61	14	47
	Part-time	1	0	1	4	1	3
Poland	Full-time	535	117	418	516	100	416
	Part-time	22	2	20	40	17	23
Romania	Full-time	80	20	60	77	17	60
	Part-time	1	0	1	1	0	1
Slovakia	Full-time	57	17	40	57	16	41
	Part-time	6	1	5	6	1	5
Spain	Full-time	91	30	61	88	23	65
	Part-time	7	1	6	9	2	7
Turkey	Full-time	87	44	43	86	41	45
	Part-time	26	7	19	39	3	36
Other European countries	Full-time	286	92	194	264	85	179
	Part-time	57	14	43	53	17	36
Total	Full-time	3,501	1,500	2,001	3,313	1,401	1,912
	Part-time	694	110	584	686	117	569

NEW HIRES AND FLUCTUATION

		2022			2021		
		Total	Male	Female	Total	Male	Female
Germany	New hires	464	213	251	317	138	179
	Fluctuation	385	180	205	309	139	170
Czech Republic	New hires	59	20	39	56	20	36
	Fluctuation	63	19	44	56	17	39
France	New hires	42	15	27	20	6	14
	Fluctuation	29	14	15	13	4	9
Great Britain	New hires	22	16	6	15	12	3
	Fluctuation	10	6	4	7	4	3
Hungary	New hires	20	5	15	15	3	12
	Fluctuation	20	4	16	10	7	3
Italy	New hires	33	11	22	48	18	30
	Fluctuation	40	11	29	48	19	29
Latvia	New hires	13	4	9	22	4	18
	Fluctuation	13	6	7	20	6	14
Poland	New hires	113	31	82	121	37	84
	Fluctuation	99	24	75	108	33	75
Romania	New hires	5	3	2	8	3	5
	Fluctuation	2	0	2	5	0	5
Slovakia	New hires	10	3	7	16	4	12
	Fluctuation	10	2	8	11	3	8
Spain	New hires	26	11	15	18	4	14
	Fluctuation	23	7	16	13	4	9
Turkey	New hires	21	6	15	18	6	12
	Fluctuation	20	7	13	17	7	10
Other European countries	New hires	85	35	50	71	18	53
	Fluctuation	59	17	42	55	18	37
Total	New hires	913	373	540	745	273	472
	Fluctuation	773	297	476	672	261	411

EMPLOYEES BY AGE AND REGION

	2022			2021		
	< 30 years	30 – 50 years	> 50 years	< 30 years	30 – 50 years	> 50 years
Germany	25%	57%	18%	25%	57%	18%
Czech Republic	31%	58%	11%	0%	76%	24%
France	45%	50%	5%	0%	94%	6%
Hungary	36%	55%	9%	21%	68%	11%
Italy	30%	54%	16%	26%	57%	16%
Latvia	30%	59%	11%	29%	62%	9%
Poland	40%	55%	5%	n/a	n/a	n/a
Romania	23%	73%	4%	25%	71%	4%
Slovakia	22%	64%	14%	17%	62%	21%
Spain	24%	62%	14%	26%	49%	25%
United Kingdom	51%	44%	5%	45%	46%	9%
Turkey	34%	63%	3%	35%	39%	26%
Other European countries	24%	61%	15%	22%	64%	14%
Total	29%	57%	14%	23%	60%	17%

2.2 Employee-oriented HR policy

An important goal of our human resources policy is to let every team member contribute with his / her full potential. This is the only way we can achieve success. For us as an employer, this means promoting a family-friendly, diverse, and inclusive work environment. It is crucial for all employees at Rödl & Partner to be able to reconcile their individual lifestyles with their jobs. Therefore, it is important for us to provide a work environment of mutual understanding, respect, and a culture of openness.

A FAMILY-FRIENDLY EMPLOYER

At Rödl & Partner, we believe that it is our task to create a corporate world where everyone can reconcile their private and career goals as best as possible. Through family-friendly regulations, we contribute to the best possible compatibility of family and career for men and women alike.

We offer our employees flexible working time models, childcare options, and trust-based working hours. These are just a few examples of how we support our employees to meet their individual needs. In addition, our employees receive assistance with the care and nursing of their family members.

Remote work options are also part of our employee-oriented HR policy. We rely on flexibility and trust, because remote work is an important factor for a good work-life balance.

In 2022, 283 employees across all 26 countries took parental leave. Out of these, 16 percent were male and 84 percent were female. They experienced the birth of their child, accompanied their baby's first steps, or stood by them when school started. We are pleased that 122 of our 283 employees have returned to Rödl & Partner after their parental leave.



In 2023, we were, again, awarded the seal „Success Factor Family: Progress Index Compatibility“ for our activities in the area of family and career (the figures refer to 2022).



DIVERSITY AND EQUAL OPPORTUNITIES

Diversity within the team not only promotes creativity and innovation, but also increases overall satisfaction and expands horizons. At the same time, diverse solutions inspire enthusiasm among a diverse range of our clients. It is therefore worthwhile to approach others with an open mind and to be open to the perspectives of other people.

Thus, diversity is an important building block of our corporate culture. Diversity and inclusion are firmly anchored in our firm through relevant guidelines – such as the “10 Rules of Good Corporate Governance”.

It is our internal aspiration to respect the diversity of all our colleagues – especially with regard to age, gender, sexual orientation, ethnicity, religion and belief, social background, and physical and mental abilities.

At Rödl & Partner, we condemn any form of discrimination. We stand united for diversity, tolerance, and equal opportunities. To underline this principle, we are a member of the Diversity Charter.

We have participated in the German Diversity Day since 2021. In this context, we organised a nationwide campaign day in 2021 and 2022, where interested colleagues received fresh impetus and were able to actively engage themselves in new exchange formats.

Under the motto “Change of perspective for more diversity”, we drew attention to the diversity topic in 2021. We invited Balian Buschbaum as the keynote speaker to our firm. He introduced the participants to the different dimensions of diversity and showed that diversity also pays off in economic terms.

In 2022, we again raised the flag for more diversity and inclusion. The company-wide campaign day was held under the slogan „Diversity has many faces“. Among other things, we dealt with the question of how diverse we actually are at Rödl & Partner and what achievements we can already look back on.

In the same year, we founded a diversity network in our firm. Because real, lived diversity means that we do not just stand up for a diverse working community on one day, but on 365 days a year. The committed and motivated network members organised themselves into small working groups, which are now pursuing their goals by working in the following main areas: #SupportingParents, #EmpoweringWomen and #CulturalDiversity.

Moreover, various company-wide and local initiatives have been developed to promote women, such as the Ladies Lunch, the Female Partners’ meeting or the career blog “[professional women power](#)”, in which female colleagues talk every month about their career paths and everyday work at Rödl & Partner.

We undertake various efforts to increase our employees’ awareness to embrace more diversity and inclusion. This includes, among others, various e-learning opportunities.

An isolated internal complaint about discrimination was investigated in Poland in 2022 in accordance with the internal policy to prevent violations of law. Appropriate corrective and preventive measures were implemented in response to the incident.

“Diversity is of great importance to us at Rödl & Partner, because we recognise diversity as a strength and success factor for further growth.”

Prof. Dr. Christian Rödl, Managing Partner



2.3 An attractive work environment

Our work environment has changed a lot in the last two years. While remote work was part of our corporate culture already before the coronavirus pandemic, we enhanced our working model in 2021. We gathered important experiences, used them to develop best practices and gave hybrid work a binding framework to realise the full potential of flexible, digital work.

At the same time, we considered how we could optimally utilise our office space and how it should be designed to meet the needs of our employees. Because one thing is clear: Our Rödl & Partner offices are and will remain part of the New Normal. This is where professionalism meets a feel-good atmosphere.

Modern office space with numerous meeting rooms, communication areas and workplaces equipped to a high standard encourages both creative and focused work. Our offices are a place of encounter. Because as we (painfully) discovered during the lockdowns, personal exchange with colleagues or clients is simply more human on site.

We want everyone to feel comfortable in our firm. That is why we offer all our employees extensive additional benefits and perks for their commitment. These include health and sports offerings, public transport allowances, a company pension scheme, employee events as well as funding programmes and secondments. A complete overview of employee benefits can be found on our [website](#).

The offered benefits vary across locations but are being expanded on an ongoing basis. Of course, we also take into account the needs of the local staff in this process.

One event that has a fixed place in many colleagues' calendars is the annual skiing trip. From sporting activities on the slopes to attractive wellness options and two entertaining evening events: We want our employees to really feel the "Rödl & Partner experience"! More than 600 colleagues from Germany, Italy, Austria, Switzerland, and France will come together for one weekend. That's what we call team spirit!



The ski trip could not take place during the reporting period due to the coronavirus pandemic. Everyone was therefore even more excited about the event in January 2023.

2.4 Employee health and wellbeing

For us, taking care of your health does not only start when you get sick. In fact, with our package of care benefits we create a healthy working environment and by taking various measures we strengthen the physical and mental wellbeing of our employees. The measures are divided into the following areas: prevention, exercise & fitness, and mental health.

To prevent health problems, we regularly carry out mental risk assessments. Our company doctor and our occupational safety specialist also advise our employees on ergonomic workplace design and offer vaccination consultations and preventive medical services.

Our employees also undergo compulsory annual training in occupational health and safety. In addition, we offer them the opportunity to train as a company first-aider.

We want to take preventive measures to strengthen not only physical well-being, but also mental health. Therefore, we introduced the employee support platform *Mein Kümmerer [My Caretaker]* in 2021. The digital platform offers help with topics such as stress management, executive counselling, burnout prevention, conflict counselling, and personal or family concerns. Our employees can find comprehensive information through *Mein Kümmerer* and, if necessary, anonymously contact persons of trust who can advise them and support them in solving problems.

At our international locations, too, our employees have access to contact persons in the HR department who support them in their concerns.

In Germany, we started the Mental Health First Aid (MHFA) training programme in 2021. The mental health first-aider course provides basic knowledge about different mental health problems and crises and shows how to support an affected person. We want to enable our staff to provide first aid for mental health problems. The programme also helps to combat the stigmatisation of mental health disorders.

Our employees stay fit thanks to extensive health programmes, such as yoga courses, short physical activity breaks, team sports (e.g. football, beach volleyball, etc.), running teams, or gym membership discounts. This creates a valuable opportunity to get relief from working at the desk. As 2021 was still dominated by the coronavirus pandemic, we offered many programmes online. Since 2022, numerous programmes have been available again in presence. Our dedicated colleagues from the HR department are continuously working to adapt the health programmes to the needs of our employees.

The company bike leasing, which we have been offering since 2020, has also been received with great enthusiasm. Around 250 bicycles have been in use throughout Germany, for example, also as part of the annual CITY CYCLING campaign. In addition to being good for your health, commuting by bike also benefits the environment – it's a win-win for everyone.



THE CULTURE OF TRUST

At Rödl & Partner, we are convinced that we achieve greater success together when our employees openly express their thoughts. This requires a culture of trust that builds on transparency.

In order to offer our employees this sense of security, we support them with a competent team of internal contact persons and, since 2023, also with two external psychologists.

Our internal trust centre is available to all our employees in Germany, for example in the event of persistent problems in dealing with colleagues or executives, conflicts within the team, transgressive behaviour, or health and mental problems.

The holistic support offering also includes counselling for executives. How to deal with conflicts constructively? How to recognise employees who are under psychological strain? Our executives can find valuable tips in the media library of *Mein Kümmerer*, but the internal or external contact persons of the trust centre are also available to provide advice in specific individual cases.

Our employees can rely on us that we will inform them in good time about current developments and operational changes. This is also essential for a deeply rooted culture of trust.

During the coronavirus pandemic and regarding the situation related to the war in Ukraine, for example, our employees received regular updates from the task forces set up specifically for this purpose. Our Managing Partners also prepared personal messages to communicate with all our colleagues worldwide.

2.5 Good governance and career development

Our management at Rödl & Partner plays a special role. As carers, they are go-to persons offering a listening ear to every team member. In this context, it is important that our managers have access to suitable methods and tools to lead their employees, but also themselves, in a healthy way. Through our employee support platform *Mein Kümmerer*, they have access to a wide range of theme-specific information and advice in the form of articles, videos, live webinars, and individual counselling services.

In the course of our leadership development, we at Rödl & Partner have anchored our joint understanding of contemporary and good leadership in the leadership vision statement. It defines our leadership principles and represents a promise of a value-based corporate culture to our employees. Numerous initiatives and measures defined in the leadership vision statement aim at dialogue, exchange, and the development of leadership competencies.

Strengthening communication within the company is a central factor in the sustainable implementation of the leadership model. To support our colleagues in their daily work, we have revised our process of annual feedback meetings and probation review meetings and made them a mandatory part of our collaboration.

The next step is to offer comprehensive, anonymised feedback to enable our managers to „assess where they stand” personally in their role. This enables individual development and contributes to the sustainable implementation of the leadership model at Rödl & Partner.



CAREER DEVELOPMENT

We want to move things forward and constantly evolve during that process – for our clients and for ourselves. In a constantly changing world, we need people who shape change. Therefore, we invest in the development of our employees.

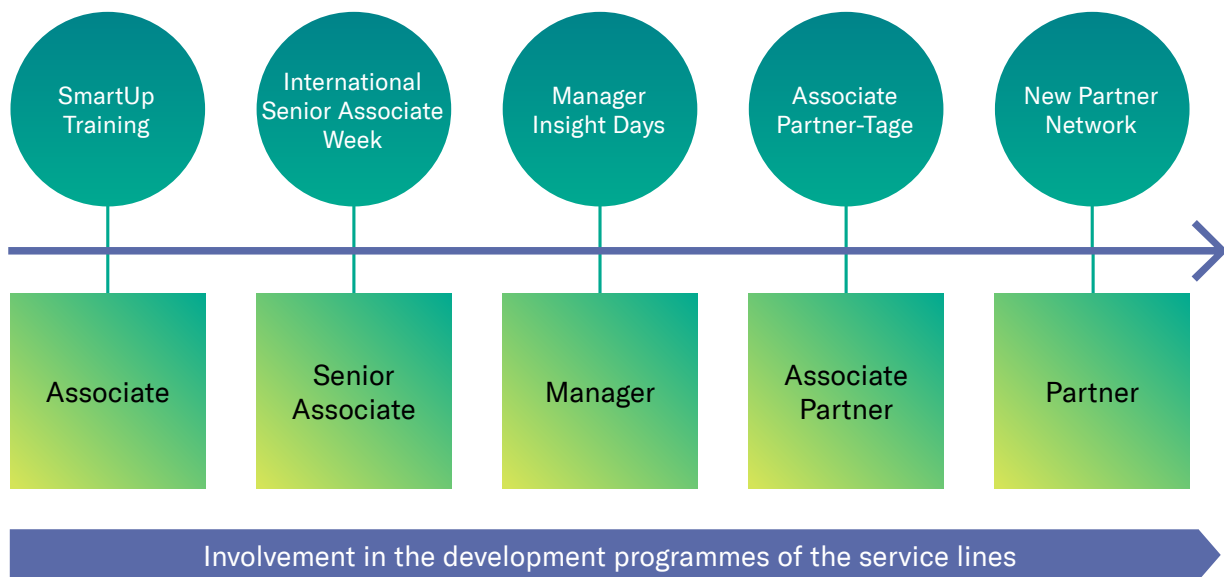
We support them on their personal career path with suitable development opportunities. We talk with our employees to get to know their career goals and look for solutions to align them with the goals of our firm as a whole.

The operational responsibility for personnel, budget, and engagements, as well as for the strategic development of the employee's own area, grows with every career level. From Associate to Senior Associate and Manager to Associate Partner and finally Partner – we support our junior staff on every step of the way.

Our central appointment procedure ensures that all colleagues are offered fair professional development opportunities.

With our talent programme, we offer coordinated, practice-oriented training in which our employees strengthen their personality, social skills, and entrepreneurial potential. Moreover, the focus is on the intensive exchange of experience with colleagues.

In August 2022, we added the role of Manager to our career stages. This position usually entails technical leadership and the management of projects. In order to make the newly appointed managers fit for future professional challenges, we launched „Manager Insight Days“. You can find more information about our career levels and talent programmes on our [Careers page](#).



2.6 Further training and development

Our further education programme is oriented towards the needs of our employees and the requirements of the future.

We accompany our colleagues on their personal journey and support them in the further development of their competencies and skills all over the world. In addition, we rely on regular feedback interviews and personal exchange. Our goal is for all our employees worldwide to receive feedback on their current development at least once a year and to discuss their

training and development opportunities with their manager.

The *campus* in-house academy is a central pillar of education and further training at Rödl & Partner. In addition to specialist topics for individual service lines, the course offering covers in particular cross-functional seminars on competence development in such areas as management & leadership, communication & presentation, interdisciplinary skills, language skills or even customer acquisition.

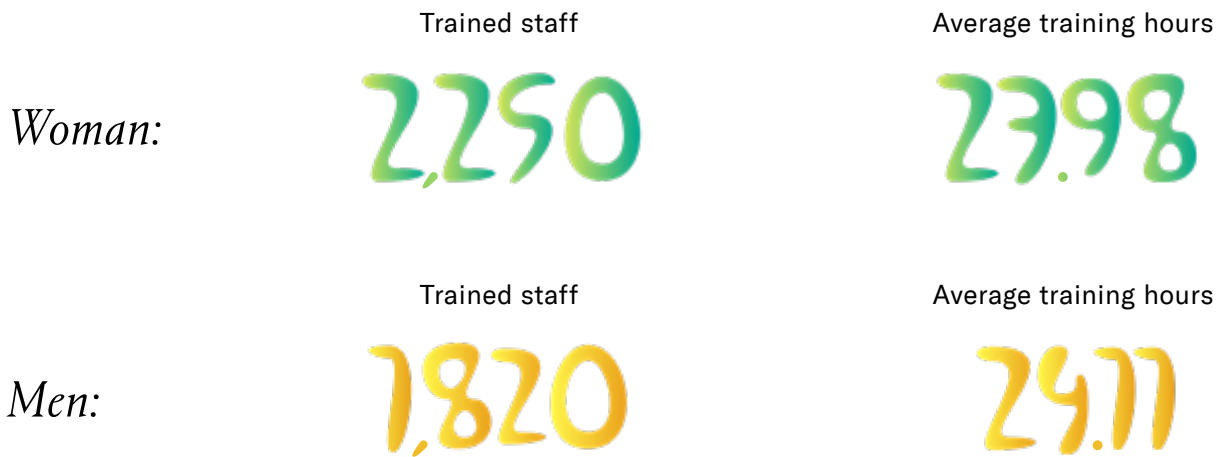
We also organise workshops and training sessions to actively support mental health and contribute to the prevention of mental illnesses. It is also very important to us that the seminars are geared to the latest trends and business developments, the resulting requirements, and the individual needs of participants. For example, since 2021, *campus* has increasingly offered training courses that specifically support women in leadership positions or those seeking to achieve such.

In 2022, more than 4,000 employees worldwide took part in our in-house training programmes and courses. Thus, almost 80 percent of the employees worldwide were able to benefit from the *campus* programme. Several years ago, we began to specifically expand the range of courses offered worldwide.

Especially many web-based training courses enable our colleagues or those on parental leave to continue their education flexibly and in a time frame that suits them. With blended learning concepts, we can assist our employees in translating the theory learned during training into practice. This adds value to their professional life in the long term and thus enhances the sustainability of the seminars.

With an optimal mix of online training and face-to-face events, we were able to increase the average number of training hours of our employees from about 10 to over 24 hours. Our training programme includes company-wide training courses as well as specific technical training for the respective business areas.

Overview of participants 2022 (worldwide):



WELL CONNECTED

To make it easier for our new colleagues to find their way around the company, orientation events for new hires are held every quarter in Nuremberg. During this one-day event, they have the opportunity to personally meet other new employees as well as Managing Partners and Partners. Other initiatives also contribute to internal and external networking. A few examples:



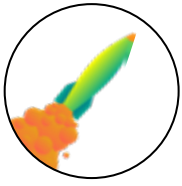
DIVERSITY-NETWORK

- Internal network to promote diversity and inclusion in everyday working life
- Founded from our own resources
- Three independent working groups on the topics #SupportingParents, #EmpoweringWomen and #CulturalDiversity



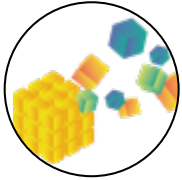
CROSS MENTORING PROGRAMME

- Individual promotion of young talents by companies from the Nuremberg Metropolitan Region
- Targeted support for mentees in professionalising their communication and leadership skills
- 30 mentees and 12 mentors from Rödl & Partner



WOMEN.LEADERSHIP.STRATEGY

- Internal network of women who are Partners in the tax consulting service line
- Strategic perspective on personnel (development) topics across branches at Rödl & Partner
- Mutual support of local initiatives for the promotion and networking of female colleagues in the company



ALUMNI NETWORK

- Network open to all former colleagues
- Annual network meeting, to exchange ideas with “old” and “new” faces at Rödl & Partner
- Regular alumni newsletter provides information on current topics and news from Rödl & Partner

2.7 Employee engagement and societal engagement

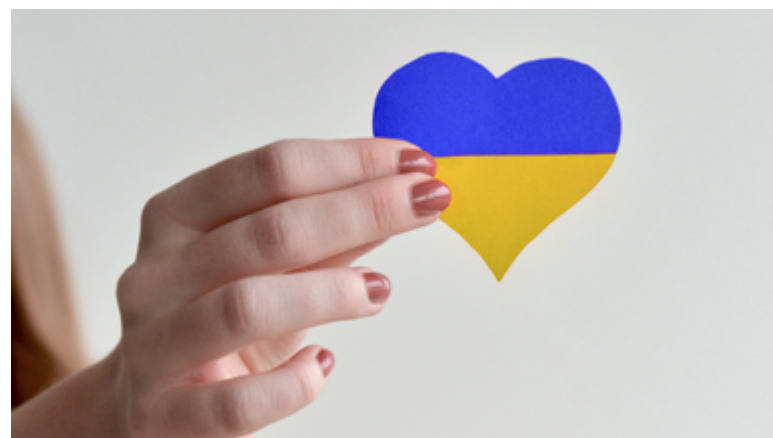
As an international company, we own up to our responsibility not only in our role as a professional services firm, but also towards the community. We are committed to positively impact the lives of others and making a sustainable contribution to the development of our society.

For many years, Rödl & Partner has been providing targeted support for projects in areas such as education, culture, sport, and social affairs. As part of our corporate responsibility, we are also particularly committed to helping those in need and those worse off in society. During the Ukraine-Russia war, for example, we provided aid quickly and unbureaucratically. We stood by the people who lost their homes because of the war or after the flood disaster in the Ahr valley in Germany.

Our employees are our most important fellow campaigners. They actively participated in the 2022 fundraising campaign to support emergency aid efforts in Ukraine. Furthermore, many of our colleagues in Poland offered a helping hand to the colleagues affected by the war. They helped to arrange urgently needed aid supplies or organised safe shelters. Many colleagues also got involved privately – their help ranged from making donations, helping with translations, and launching their own aid projects. Support within our company and for society as a whole is very important to us.

KHARKIV-NUREMBERG PARTNERSHIP ASSOCIATION

For many years, we have been involved in the Kharkiv-Nuremberg Partnership Association for intercultural exchange between Ukraine and Germany. Our company founder Dr. Bernd Rödl was the chairman of the Partnership Association from 1995 until his passing and a driving force behind the association's mission to help people help themselves – with private initiatives, and personal encounters. We have continued this commitment ever since, because as an international company it is very important to us to live by values such as mutual understanding and tolerance across national borders.



Since the outbreak of the war, the focus of the Partnership Association has been especially on medical and humanitarian supplies for the people in Kharkiv. Thanks to the many years of commitment of the volunteers in the Partnership Association and a spontaneous fundraising campaign, aid could be provided immediately and on a large scale. For example, several humanitarian aid transports with urgently needed food, medical equipment and first aid utensils were set on their way. In addition, the Nuremberg House, which was heavily damaged in an attack, was fixed and the premises repaired. It serves as a reliable contact and information exchange centre. A large part of the language and continuing education courses at the Nuremberg House were also resumed – albeit in an online format. The Partnership Association also supports and promotes Ukrainian refugees in Nuremberg, for example by offering them German language courses.

Many projects to support cultural institutions and creative artists have been reduced or had to be put on hold for the time being. In the past year, the Association and the volunteers provided admirable help. From care packages for needy families to the transport of hospital beds and the procurement of generators for energy supply – the range of activities is wide.

Like the people of Ukraine, we hope that the situation will return to normal soon, so that after the pandemic and the war the countries can continue their active collaboration in the usual way. For more information on the Kharkiv-Nuremberg Partnership Association please go to www.charkiv-nuernberg.de

THE RÖDL EMPLOYEE FUND FOR CHILDREN'S AID

The [Rödl Employee Fund for Children's Aid](#) was established in 1994 on the initiative of our employees. Thanks to generous donations to the tune of nearly 30,000 euros, children and young people who found themselves in need of help through no fault of their own, could again count on our support through numerous aid projects worldwide in 2021 and 2022.

The projects are very diverse and address individual needs of the children and young people on site. For the primary school in Ziegelstein (Nuremberg), for example, the Fund provided additional learning and teaching materials for homework supervision, thus promoting equal opportunities among children and young people.

We are also active and work for the wellbeing of children and young people beyond the borders of Germany. For example, we were able to get dance uniforms for the dance group of the “Amoyo” foundation from the townships of Cape Town. The organisation's mission is to bring diversion to children's everyday lives through professional dance, theatre, music, and performance classes, while building their self-esteem, confidence and discipline.



It is very important to us that we support projects from the very beginning to the very end. This is only possible thanks to the initiative and commitment of our employees.

Since the Rödl Employee Fund does not have to bear any administrative costs, it is guaranteed that 100 percent of the received donations will benefit the children and young people in need.

DOING SPORTS FOR A GOOD CAUSE

Under the motto “Cycling together for a good cause”, Rödl & Partner participated in the CITY CYCLING initiative [STADTRADELN 2021] across Germany. Overall, our colleagues cycled almost 22,000 kilometres, not only for their health and climate protection, but also for the wellbeing of children and young people. Because for every kilometre cycled, Rödl & Partner donated 0.10 euros to the Rödl Employee Fund for Children's Aid, which then doubled this contribution.

The collected funds were donated to the association “Pro Mater Sano e.V.”, which offers individual support to mothers with cancer and their families during challenging times. The association supports women with cancer who have babies and small children or pregnant women with cancer and helps them by offering them physical and psychological rehabilitation and support services. This young association was founded in 2019 by a former colleague who was herself diagnosed with cancer when she was pregnant.



The commitment of the branch office in Eschborn deserves special mentioning. The team took 1st place in the category “Most kilometres per team member” with an impressive 453 km per person. For their extraordinary commitment, the colleagues were rewarded with a golden certificate from Klimaschutzbund [Climate Protection Association] and the city of Eschborn. They donated the prize money to Arbeiterwohlfahrt Eschborn, which provided a local primary school with learning materials for pupils with special needs.

Our colleagues pedalled hard again in 2022. The donation amount of 4,124 euros was handed over to the Educational Centre for the Blind and Impaired in Nuremberg, which was able to implement two heartfelt projects thanks to the donation. We are very pleased that we were once again able to support many children and young people through the CITY CYCLING campaign in cooperation with the Rödl Employees Fund for Children’s Aid!

But our colleagues are committed to helping not only on bicycles. A team of 18 running enthusiasts from the Nuremberg and Regensburg branch offices took part in the Via Carolina Run in July 2022, which finally took place again on the original route from Prague to Nuremberg after a two-year break caused by the coronavirus.

The run is divided into 32 stages of about 10 km each and leads along the old trade route from Nuremberg to Prague. The highlight is that the penultimate stage runs along the historic cobblestone street from Ostbahnhof to Walzwerkstraße and thus right through our headquarter in Nuremberg. The organiser donated the proceeds from the entry fees to Kinderkrebshilfe Oberpfalz Nord e.V.. In addition, Rödl & Partner donated one euro for every kilometre run to the Rödl Employee Fund for Children’s Aid.

The teams in Stockholm, Helsinki, Tallinn, Cologne, and Bielefeld also showed full commitment to local sporting events in 2021 and 2022. What are tired legs compared to the feeling of team spirit that appears when you cheer for each other and push yourself to the limit?

LOCAL ENGAGEMENT

This includes, for example, the [Golden Ring](#) in Nuremberg. The Association grants financial support to young talents so that they can focus fully on their athletic goals and, in the best case, qualify for the Olympic or Paralympic Games. The two top athletes Taliso Engel and Matthias Schindler visited us personally in 2021 to thank us for our many years of support and talked about their participation in the Paralympic Games in Tokyo.



As a member of the community, we promote social life and interactions, and also motivate our colleagues to get actively involved, for example, by participating in social projects such as the Corporate Volunteering Day. Last year, Rödl & Partner became involved in this initiative for the first time. As part of the campaign, twelve motivated colleagues renewed a long dilapidated and overgrown „green classroom“ of a Nuremberg primary and secondary school.

As they diligently removed litter, debris, decayed benches, and dead wood, as well as doing some gardening, they created a place of learning in nature. Our colleagues laid out new paths and seating areas, creating a „green classroom“ where the children could learn among trees, bushes, and a small pond.



What better way to make nature bloom than with the help of lots of little busy bees? In order to draw attention to the importance of the buzzing helpers and to inspire colleagues to care more about bee protection, Rödl & Partner adopted two bee colonies in Poland. They are based on the site of the Interior Museum near Warsaw.

The project contributes to species conservation and promotes regional pollination. Without bees, many useful plants such as flowers, herbs and trees would simply not exist. We support local beekeepers in propagating bee colonies and enjoy the annual honey harvest, which we serve at our internal events. In this way, we can also raise awareness among our employees about the importance of bees.



IN ACTION FOR MORE SUSTAINABILITY

Sustainability encompasses many topics, which is why we have been organising the annual Sustainability ACTION WEEK since 2020.

From 20 to 26 September 2022, we organised various activities as part of the European Sustainable Development Week. The aim of the project is to initiate activities and events that contribute to sustainable development and to the meeting of the UN's [17 Sustainable Development Goals \(SDGs\)](#).



At Rödl & Partner, we particularly focused during the campaign on topics such as physical and mental health, sustainable education, and diversity. Lectures and coaching sessions were held online so that colleagues from all over Germany could participate.

Sustainability may be achieved also by taking many small actions. That's why we launched the [#roedlsustainabilitychallenge](#), where each and every individual could take on a personal challenge. Reusable packaging instead of disposable, bicycle instead of car, 3 minutes instead of 10 minutes shower? How our employees integrate more sustainability into their daily work and life is an individual question. They responded very creatively sharing their experiences with us. We were thrilled to see so much commitment!

In addition, they could share their ideas on how we could make our company even more sustainable either by hanging them on our CSR idea tree or by using our digital suggestion tool.

3

NATURE

3 Nature

As a consultancy firm, we develop innovative solutions for our clients to achieve a more environmentally friendly and efficient way of doing business. We accompany companies on their journey of transformation.

But we are also taking steps to reduce our corporate greenhouse gas emissions and use resources carefully and responsibly. In this way, we want to make an important contribution to environmental protection.

We strive to make the impact of our corporate actions measurable and transparent. To this end, we include more countries in our sustainability report every year. Their data provide the necessary data basis for calculating greenhouse gas emissions. In this way, we can control the overall ecological impact using suitable key figures.

Our goal is to continuously reduce our carbon footprint. As a professional services firm, we are faced with individual challenges. The focus of our activities is on mobility, energy, and a sustainable office. On the following pages you will find more detailed information on our environmental protection measures. During the reporting period, we were already able to implement a number of measures – for example, the construction of a photovoltaic system at our headquarter in Nuremberg or the expansion of charging infrastructure for electric company cars. Other environmental measures require more time – this applies in particular to infrastructural projects at rented properties.

On our way to greater climate protection and sustainability, we also need the commitment of our employees. With the help of informational materials and interactive action days, we make them more attentive to thinking and acting in a more sustainable way – both in the office and in their private life. Because only together we can counteract climate change and help to shape a future worth living.



3.1 Emissions

As part of our sustainability management, we have been systematically recording our greenhouse gas emissions for all our branches in Germany, since 2019.

In 2021, we expanded the carbon balance and calculated the carbon footprint for our international locations according to the Greenhouse Gas Protocol Standard for the first time. The system boundary of our balance was formed by the 26 countries that are part of this report. A detailed list is provided in the appendix.

The overview on [page 36](#) of our greenhouse gas emissions in Germany illustrates the progress we have already made and the challenges we are still facing.

Overall, Rödl & Partner recorded a decrease in its absolute greenhouse gas emissions in 2021 compared to the baseline year 2019. This development is partly due to the effects of the coronavirus pandemic.

To protect our employees and our clientele, we significantly reduced travelling in 2020 and 2021. Through increased work from home, our greenhouse gas emissions fell even further.

The majority of our emissions come from our vehicle fleet, our business travels, and the employees' commutes. This means that our mobility behaviour is a major driver of emissions. In 2021, mobility was responsible for 72 percent of our Germany-wide greenhouse gas emissions.

In addition, we bear responsibility for greenhouse gas emissions that arise from the energy supply of our office buildings and our IT infrastructure.

We implement various measures to reduce our climate impact. We actively involve our employees in this process, because each and every one of them can make a contribution to corporate environmental protection.

Our environmental strategy

In furtherance of the goals of the Paris Agreement, we are reducing our environmental impact. In this process, we focus in particular on the following aspects:

- Reducing emissions resulting from transportation
- Using energy efficiently and saving resources
- Expanding renewable energies
- Avoiding and reducing waste
- Promoting the circular economy through Green IT

With our environmental protection initiatives, we want to contribute to the preservation of our natural resources and motivate our employees to act responsibly – both professionally and privately.

CO₂-EMISSIONS OF OUR BRANCH OFFICES IN GERMANY:

	2021	2020	2019 (baseline year) ²
Scope 1 emissions (in t CO₂e)			
Petroleum	223	109	75
Diesel	913	664	1,195
Natural gas	199	235	248
Heating oil	0	29	33
Scope 2 emissions³ (in t CO₂e)			
Electricity (green electricity)	0	0	0
Electricity (other)	484	494	492
District heating	9	9	10
Scope 3 emissions (in t CO₂e)			
Operation of leased assets	227	206	235
Business travels by plane	49	128	549
Business travels by train	0	0	14
Business travels using rented cars	4	88	112
Paper consumption	31	35	45
Employee commuting ⁴	1,190	1,380	1,955
Total emissions (in t CO₂e)	3,329	3,377	4,963

² For the baseline year 2019, some data points in Scope 1 and Scope 3 could be updated thanks to better data availability.

³ Scope 2 emissions were calculated using supplier-specific emission factors (market-based approach), provided that high-quality information was available. If not, we resorted to location-based, specific emission factors.

⁴ In order to calculate the emissions generated by the employees' commutes to work, we had to rely on estimated values based on the results of the Mobility Survey 2020. In the extrapolations, we have assumed an average of 250 working days and an office occupancy rate of 60 percent in 2020 and 2021.

3.2 Energy

Our energy consumption has a crucial impact on our greenhouse gas emissions. In 2021, we consumed 2,991,358 kilowatt-hours of electricity across Germany (international: 2,015,987 kilowatt-hours) and 2,299,188 kilowatt-hours of heat (international: 2,693,023 kilowatt-hours).

Through continuous energy efficiency improvements as well as through the increased share of renewable energies and the saving of resources, we are trying to reduce our carbon footprint in this area as well.

In addition to the existing photovoltaic system on the roof of the headquarter in Nuremberg, which produced approximately 58,000 kilowatt-hours of solar power in 2022, we are planning to further expand the self-supply system by means of PV systems. To this end, solar carports will be built at the head office in Nuremberg by 2024. The green electricity will be available for charging electric vehicles.

In addition, Rödl & Partner is planning to build a near-surface geothermal plant with a heat pump at our headquarter in Nuremberg in 2023. The plant will use geothermal probes to use geothermal energy as a renewable energy source for heating and cooling the site.

In addition to Germany, we also want to implement environmental standards in our international subsidiaries in order to contribute to a transformation process globally. Our sites in Germany, Sweden, Spain, Italy, Finland, and the UK are already supplied with renewable energy.⁵ We also want to implement this in other countries in the future.

The geopolitical changes in 2022 and the related developments in the energy market necessitated significant energy savings in the private sphere and in the corporate context. We faced this responsibility and took concrete measures, such as switching off unused electronic equipment.



In addition, we informed our employees how they could act (more) sustainably in their everyday work. For example, through an employee communication where we called for the joint conservation of resources. Posters and displays showed practical tips on how to save energy that could easily be followed while working in the office and especially at the end of a work day.

Reducing our energy consumption and improving energy efficiency are among our most important goals. In order to achieve these goals, the commitment of each individual is necessary.

⁵ Rödl & Partner Germany's electricity purchasing has been centralised, but not all contracts have been standardised yet. So, in 2021, 67 percent of the electricity purchased came from renewable energy sources. Also, our international branch offices have various shares of renewable energies depending on the electricity provider and the branch office.

3.3 Mobility

Compared to the 2019 financial year, we reduced our Germany-wide greenhouse gas emissions from mobility by 42 percent in 2021. This shows that we are on the right track with the development of our mobility concept.

Rödl & Partner's mobility concept comprises three fields of action: the firm's own vehicle fleet, employee mobility, and business trips. For all three areas, we defined measures to minimise our environmental impact.

In this process, we took particular account of the needs of our employees. To this end, we conducted two surveys throughout Germany in 2022 and 2023. They provided valuable insights into the future design of sustainable mobility at Rödl & Partner.

EMPLOYEE MOBILITY

The wish to better subsidise local public transport has already been followed by action: Since May 2023, Rödl & Partner has been paying its employees a subsidy for the nationwide *Deutschlandticket*, thereby creating an incentive to increase the use of public transport when commuting to work. We also promote long-distance travels by subsidising the *BahnCard*.

In addition, we have been offering company bike leasing since 2020. About 250 bicycles have been ordered by our colleagues until the end of the calendar year 2022.

COMPANY CAR FLEET

On our way to a climate-friendly vehicle fleet, we already rely increasingly on electric mobility. Almost a quarter of the vehicles in our company fleet are fully electric vehicles or plug-in hybrids. By 2030, our vehicle fleet should be 100 percent carbon neutral.

Among other things, this should be achieved by constructing charging points at our offices. To date, 25 charging points have already been installed at our branch offices in Nuremberg and Munich. Charging uses 100 percent of green electricity.

BUSINESS TRAVELS

Our clients are our top priority. This includes being available to our clients personally and on site at all times. But digital meetings and working online have also become part of our everyday working lives.

Due to tight travel and contact restrictions, the number of our business travels decreased significantly in 2021. Compared to 2019, we reduced our air kilometres travelled in Germany by 91 percent, saving 500 tonnes of CO₂. After the restrictive travel regulations were lifted, our air travel increased again in 2022, as expected. Nevertheless, our employees in Germany covered around 68 percent fewer kilometres in 2022 than in the comparison year 2019. Modern communication systems enable us to replace unnecessary business travels with online meetings. This allows us to reduce emissions from our travels.

In accordance with our environmentally friendly travel policy, we naturally also rely on public transport and rail when we travel. As business customers, we travel in a climate-friendly manner using 100 percent green electricity.⁶ As a result, we were able to avoid 104 tons of CO₂ in 2021, and 247 tons in 2022.



⁶ <https://int.bahn.de/en/bahnbusiness>

3.4 Sustainable design of workflows and offices

GREEN BUILDING

The way we shape our shared corporate world is an important element of our sustainability management system. With bright, open office spaces, we offer room for creativity and space for exchange among colleagues.

When selecting a location, we take into account not only workplace atmosphere but factors such as the public transport connection or the connection to the local bicycle network. For newly rented or built office space, we strive for sustainable and resource-saving construction methods.

Compared to rented office space, at our own properties we can more easily influence the infrastructure and workplace design. However, we also maintain a lively dialogue with the respective owners of commercial properties in order to promote new developments. In addition to increasing energy efficiency, this also includes the provision of electric charging points or the installation of covered, illuminated and secure bicycle racks.

GREEN IT

Digital transformation offers great opportunities for environmental protection. Online tools like OneNote put an end to the paper chaos. Remote working also helps us reduce greenhouse gas emissions as we do not have to go long distances to commute to work.

However, to ensure that digitalisation overall has a positive impact on environmental protection, it must actually be green. This is because the increasing use of technology worldwide is accompanied by a high demand for resources.

Every piece of hardware, every video call, every email makes an ecological footprint that cannot be ignored. It is crucial to consider the entire life cycle process: from production, to use, to disposal. It is therefore important to us to invest in a resource-saving and efficient IT infrastructure.



Our partner Equinix's data centres are highly energy- and resource-efficient and meet environmental and energy management standards. Equinix's goal is to be carbon-neutral for its global portfolio and on its data centre platform by 2030.

We were able to reduce our digital carbon footprint during the reporting period by reducing the number of servers in use. However, environmental sustainability is not only about saving energy and reducing emissions. Use of resources and circular economy are also important. That is why we sensitise our employees and – if possible – prolong the product life cycle of appliances.

Smartphones, laptops, or printers are not disposed of, but returned through a leasing agreement or handed over to a cooperation partner. Fully functional hardware can thus be remarketed. Decommissioned IT equipment is disassembled into individual components at the end of its life cycle in order to return valuable materials to the cycle.

CIRCULAZE



In furtherance of the urgent and time-critical issue of sustainable business and to engage in a dialogue with other companies, we have joined the „Circulaze“ initiative. The project, launched by the business network Curaze, connects pioneers of sustainable business with the most important start-ups and scale-ups in the field of circular economy. In joint dialogue, network members exchange „good practices“ and inspire each other to transform the linear economy.

PAPERLESS OFFICE

To pave the way to a paperless office, we have intensively used our in-house cloud service, Rödl & Partner Document eXchange (“RDoX“), for years. The introduction of a new ERP system also contributed to making it possible to digitise our work processes even more. Since 2021, for example, all payroll documents have been available in digital form. But, despite advancing digitalisation, we still cannot do without paper in all our work processes. However, in such cases, we mainly use recycled paper. In the future, we will also strive to achieve this in our international branches.



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There are no fixed notice periods regarding significant operational changes at Rödl & Partner. But according to our corporate philosophy, our employees should be informed of any current changes as early and comprehensively as possible. In this respect, we are largely guided by the legal requirements in the respective countries.

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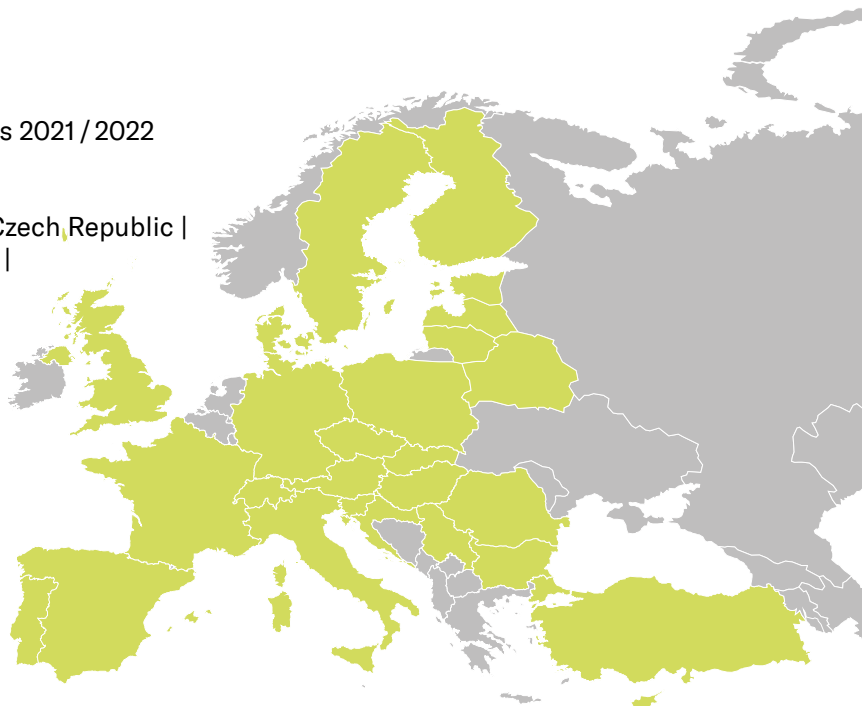
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ANNEX

The Sustainability Report for the reporting years 2021 / 2022 comprises the following countries:

Austria | Belarus | Bulgaria | Croatia | Cyprus | Czech Republic | Denmark | Estonia | Finland | France | Germany | Hungary | Italy | Latvia | Lithuania | Poland | Portugal | Romania | Serbia | Slovakia | Slovenia | Spain | Sweden | Switzerland | Turkey | United Kingdom



International carbon balance for all participating countries (excluding Germany):

	2021	Share in %
Scope 1 emissions (in t CO₂e)		
Company-owned vehicle fleet (diesel and petrol consumption)	253	14.3%
Scope 2 emissions⁷ (in t CO₂e)		
Electricity (green electricity)	0	0,0%
Electricity (other)	648	36.6%
Scope 3 emissions⁸ (in t CO₂e)		
Operation of leased assets ⁹	682	38.5%
Business travels by plane	102	5.7%
Business travels by train	7	0.4%
Business travels using rented cars	61	3.5%
Material consumption paper	19	1.0%
Total emissions (in t CO₂e)	1,771	100%

⁷ Scope 2 emissions were calculated using location-specific emission factors (location-based approach).

⁸ In the coming reporting phase, emissions from commuting activities of our international employees will also be considered in Scope 3.

⁹ Emissions from the operation of leased assets (rented office space) were calculated using supplier-specific emission factors (market-based approach), provided that high-quality information was available. If not, we resorted to location-based, specific emission factors.

PUBLISHING DETAILS

Rödl & Partner
Äußere Sulzbacher Str. 100
90491 Nürnberg

T +49 911 9193 0
F +49 911 9193 1900

www.roedl.de
csr@roedl.com

RESPONSIBLE FOR THE CONTENT

Dr. Felix Madeja

EDITORS

Sarah Schmidt
Naomi Mzyk
Anja Gruber
Christina Meiners
Gerlinde Hübner

LAYOUT

Corporate Communications Rödl & Partner
Laura Kupfberger

INTERNET

This report and further information can be found on our website:
<https://www.roedl.com/about-us/sustainability/>

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