



# Uniting beliefs

Our sustainability report  
2017

## A foreword from the Managing Partners

Dear Reader,

The opinion that primarily non-profit organisations act in a socially and environmentally responsible manner was an outdated belief already long time ago. But sustainability is a topic which affects all sectors of industry and has become a central aspect of corporate governance in German companies. For many of them, what used to be regarded as soft skills has become part of a comprehensive business strategy both on a national and international level – and that's good! Sustainable management not only includes hard figures, such as sales revenue and profit, which reflect pursued business goals, but also non-financial values and ideals. Sustainability has become an economic factor.

This trend has become even more pronounced due to statutory regulations that make socially and environmentally responsible behaviour mandatory. Thus, e.g. the "Corporate Social Responsibility" Directive was transposed into German law based on an implementing act as of 9 March 2017. For large public interest companies, corporate sustainability reporting has come to be an integral part of their management reports and, moreover, is reflected in the audits of their annual financial reports. But it is not only those companies that should address this – Mittelstand companies are also concerned. On the one hand, this is because large companies require information on ethical business behaviour from their suppliers; on the other hand, stakeholders increasingly desire to have clarity and be informed: They want to be informed on the sustainable behaviour of "their" company. Rödl & Partner is more than willing to deliver this information.

We are interested in both permanent business and long-term working relationships. Therefore, we have formulated our CSR philosophy in a transparent manner in this report. We seek to give our clients, business partners, employees and the interested public an insight into our beliefs and to answer the question as to what impact our behaviour exerts on the environment.

We would not be able to live by our fundamental values and make them a part of our clients experience if we ignored sustainability. Only sustainability can guarantee a future free of "past burdens" which would otherwise curb our potential.

We gladly accept the challenges resulting from the various statutory requirements for sustainability. This is because reliable and, in particular, internationally recognised reporting is in our own best interest. Just like our clients, we also operate on a global scale and place a high value on our CSR strategy.



Prof. Dr. Christian Rödl



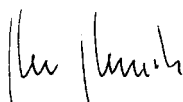
Dr. Peter Bömelburg



Dr. José Campos Nave



Wolfgang Kraus



Martin Wambach



Dr. Hans Weggenmann

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## The Ten Principles of the UN Global Compact

With this report, we wish to make clear that we support the principles of the UN Global Compact. At this juncture, we wish to clearly name them and explain how we ensure compliance with those principles within our firm.

### Human rights

1. Businesses should support and respect the protection of internationally proclaimed human rights.

*Rödl & Partner is committed to respecting and supporting international human rights. Their foundation is the UN Declaration of Human Rights of 1948. Human rights are elementary, fundamental rights without which all members of the human family would not be able to function together in an orderly manner.*

2. Companies should make sure that they are not complicit in human rights abuses.

*Rödl & Partner condemns any form of human rights abuse and makes sure that international human rights are respected. The health of our employees is of high value to us and we wish to support and maintain this value by taking numerous measures as part of our corporate policy.*

### Labour

3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.

*Rödl & Partner recognises the freedom of association and no employees are discriminated against or excluded due to their activity for or their membership in a trade union or employees' representative body.*

4. Businesses should uphold the elimination of all forms of forced and compulsory labour.

*Rödl & Partner rejects any form of work or service that is exacted from any person under the menace of any penalty and for which that person has not offered themselves voluntarily.*

5. Businesses should uphold the effective abolition of child labour.

*Rödl & Partner condemns any form of child labour and will terminate both the collaboration and business relationships (including all engagements) with companies using child labour and report such companies to authorities.*

6. Businesses should uphold the elimination of discrimination in respect of employment and occupation.

*At Rödl & Partner, no one may be discriminated against, excluded or treated preferentially on the grounds of race or ethnic origin, sex, religion or ideology, disability, age or sexual orientation. We make a positive contribution to the improvement of business standards to ensure integrity, transparency and responsibility in all areas of activity and directly approach clients to address any existing grievances.*

## Environment

7. Businesses should support a precautionary approach to environmental challenges.

*Rödl & Partner actively adopts appropriate measures to prevent environmental degradation. In cases where this is not possible, we reduce environmental polluting and other impact on the environment by using environmentally-friendly technologies.*

8. Businesses should undertake initiatives to promote greater environmental responsibility.

*In our entrepreneurial activities, we make sure at all times that we practice quality-oriented and environmentally-responsible corporate governance, which is an integral part of our corporate policy decisions and, thus, serves as an example to our employees and clients.*

9. Businesses should encourage the development and diffusion of environmentally friendly technologies.

*We at Rödl & Partner are aware of the exemplary role we play as a company and employer. We are committed to the efficient use of resources and active environmental protection and, thus, contribute to the sustainable development of our company and society.*

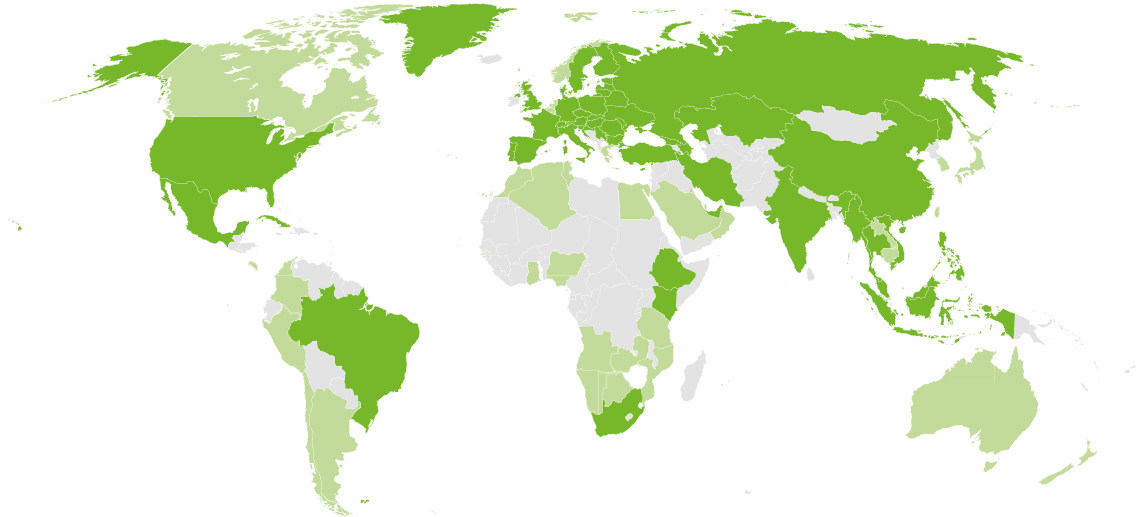
## Anti-Corruption

10. Businesses should work against corruption in all its forms, including extortion and bribery.

*As an integrated international professional services firm we are especially committed to integrity in business relations. We do not tolerate any form of corruption – in particular bribery and extortion – neither in our own business relations nor in those of our clients.*

## About us

As attorneys, tax advisers, management and IT consultants and auditors, we are present with 111 own locations in 51 countries. Worldwide, our clients trust our 4,700 colleagues.



The core business comprises the service lines:

- > Legal
- > Tax consulting
- > Tax declaration and BPO
- > Management and IT consulting
- > Audit

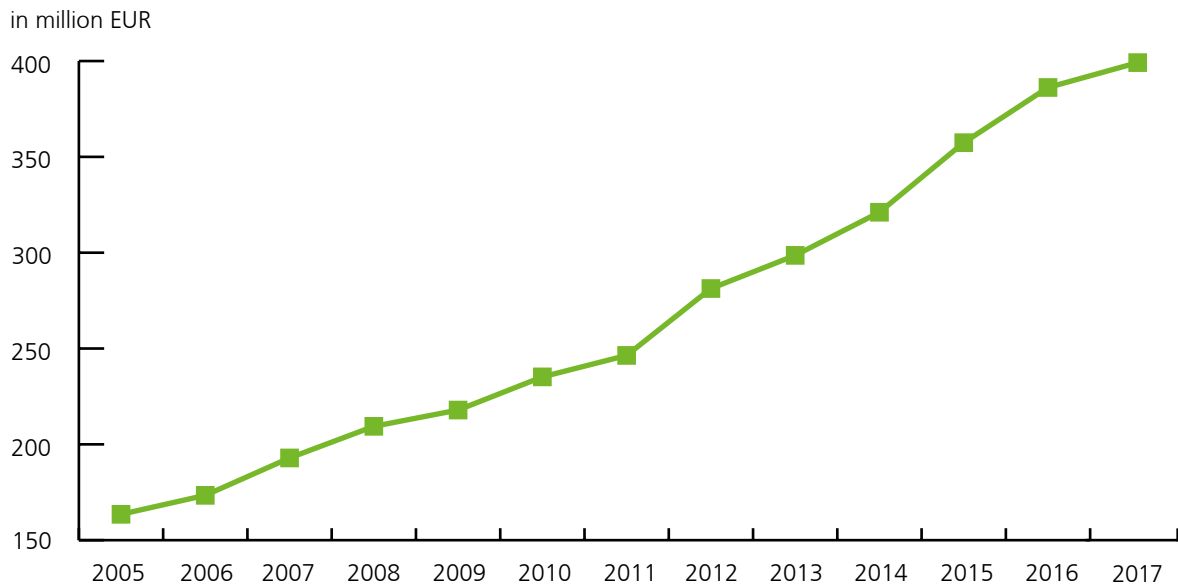
The history of Rödl & Partner goes back to its foundation as a solo practice in 1977 in Nuremberg. Our aspiration to be on hand wherever our internationally-active clients are led to the establishment of our first, own offices, commencing with Central and Eastern Europe in 1989. Alongside market entry in Asia in 1994, the opening of offices in further strategic locations followed, in Western and Northern Europe in 1998, USA in 2000, South America in 2005 and Africa in 2008.

Rödl & Partner is an international, owner-managed firm. We therefore particularly identify with the wishes, concerns and requirements of German family-owned companies with domestic and international operations. Our success has always been based on the success of our clients: Rödl & Partner is always there where its clients see the potential for their business engagement. Rather than create an artificial network of franchises or affiliates, we have chosen to set up our own offices and rely on close, multidisciplinary and cross-border collaboration among our colleagues. As a result, Rödl & Partner stands for international expertise from a single source.

Our one-stop-shop concept is based on a balance of expertise across the individual service lines, combining them seamlessly in multidisciplinary teams. What sets us apart: Rödl & Partner is not a collection of accountants, auditors, attorneys, management and tax consultants working in parallel. We work together, closely interlinked across all service lines. We think from a market perspective, from a client's 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.

## Increase in turnover from 2005 to 2017



## Our corporate culture

### Rödl & Partner and Castellers de Barcelona



"*Força, Equilibri, Valor i Seny*" (strength, equilibrium, valour and common sense) is the Catalan motto of all Castellers, describing their fundamental values very accurately. It is to our liking and also reflects our mentality.

Therefore Rödl & Partner embarked on a collaborative journey with the representatives of this long-standing tradition of human towers – Castellers de Barcelona – in May 2011. The tradition dates back to 1800s and was given UNESCO Intangible Cultural Heritage status in November 2010.

### "Each and every person counts" – to the Castellers and to us.



Human towers symbolise in a unique way the Rödl & Partner corporate culture. They personify our philosophy of solidarity, balance, courage and team spirit. They stand for the growth that is based on own resources, the growth which has made Rödl & Partner the company we are today.

Prof. Dr. Christian Rödl: "Creating added value and differentiating our brand is what we see as the decisive advantage over our competitors. Using human towers to visualise our corporate culture, we send a clear message within and without our organisation. Because "each and every person counts" with us at Rödl & Partner – both in our internal relations and when assisting our clients with advice. Across generations, as a team and true brand ambassadors."



## Our understanding of sustainability



Sustainability is an essential element of our fundamental values.

The challenges of our time and continuous change require the commitment of every single person and every company. Established values are the foundation for the responsible handling of our environment and harmonious human relationships.

We at Rödl & Partner are aware of this responsibility and with this report we wish to make our sustainability strategy and the ecological and social impact our business activity exerts on the environment transparent to our clients, employees, cooperation partners and the public.

Because we have noticed that our stakeholders have an increased need for information on this topic we want to satisfy those needs – initially by delivering this first sustainability report (as of 31/21/2017) in which we clearly vow to respect the principles of the UN Global Compact. For 2018, we are planning to prepare a sustainability report according to GRI standards (which will be published mid 2019). Although we are not subject to any statutory reporting duties, sustainability is a matter we are wholeheartedly committed to. With reliable and transparent reporting we want to give the public an account of how we handle our sustainability commitment.

From the very beginning, earning short-term profits has never been the main purpose of our activities; we have rather always been focused on organic growth and have oriented our business management towards building a sustainable market presence. But sustainability has been entrenched not only in our strategic orientation but, and first of all, in our daily activities. To us, sustainability means that we align our activities with our stakeholders while ensuring environmentally responsible behaviour, high quality and integrity of our employees.

We seek to implement this concept, first and foremost, by placing value on being a fair and attractive employer who supports high-quality education and offers its employees manifold opportunities for life-long learning. Apart from this, we place a special focus on contributing to society, on the one hand as part of our work, such as e.g. by providing audit services which confirm our client's reliability and legal compliance, on the other hand by having our foundation and employees contribute to society.

We even dare say that this sustainable and liberal corporate culture can be clearly told from the quality of our services and products. Insofar, we gladly let our clients judge the quality of the services we provide to them and are always happy to draw valuable conclusions. We would not be able to call ourselves entrepreneurs if we indulged in self-complacency. Nothing is farther from our nature. We will always be driven by our striving to again and again analyse what we have achieved so far and to use it as the basis for new improvements.

This corporate culture also includes a working environment free from any form of discrimination. We have partly chosen the masculine gender as regards gender-specific designations only for convenience purposes.

## Our clients

The focus of our activities is on ensuring the sustainable and long-term existence of the firm through a special commitment to our clients. In our understanding, this goes far beyond the scope of "standard" business relationships. They are rather partnerships and as reliable as those we maintain with our colleagues.

Our conviction is driven by our entrepreneurial spirit that we share with many, but especially German family-owned companies and Mittelstand shaped world market leaders. They appreciate personal service and value an adviser they see eye to eye with. Our "one face to the client" approach sets us apart from the rest. The "caring partner" is always close at hand; they identify the client's needs and points to be resolved. The "caring partner" is naturally also the main contact person in critical situations.

Our colleagues in all offices are excellent ambassadors of the "Rödl & Partner" brand. In line with our "one face to the client" approach, our clients have one contact person, regardless of the location which they are assisted from. They also know who is responsible for the respective location. If we want to establish our presence in a new location, we proceed very carefully. We thus open a new office only when we are sure we are able to guarantee high quality of our services. Moreover, we are guided by the ambition to be one step ahead of the majority of our clients, i.e. to have our services established there where they are or might be needed.

In addition to our important clients from family businesses, Rödl & Partner has become an indispensable services provider to yet another group of clients: state-owned enterprises and holding companies from the public sector. The same applies to the renewable energy sector as well as the energy and water industries. Furthermore, we provide advisory to health and social care institutions, physicians, hospitals, foundations, supervisory and advisory boards and individuals.

### **Our auditors – winner of the B2B survey**

The satisfaction of our clients is most important to us and their feedback in the relevant service lines is vital. Therefore, we are highly delighted that in the B2B audit client satisfaction survey conducted by the German Institute for Service Quality (Deutsches Institut für Service-Qualität, DISQ), Rödl & Partner auditors were ranked first in 4 out of 5 categories and in the overall assessment of customer satisfaction, they achieved the result "very good". The survey focuses on the 10 largest professional services firms by revenue and number of employees in Germany. The results were based on 300 assessments from respondents of Mittelstand companies which were requested to rate sub-categories such as expertise, customer orientation, communication, terms and conditions, and willingness to recommend.

## Quality & security



Being one of the world's leading interdisciplinary services firms, we are bound by the principles of professional ethics. Thus, we see the strictest due diligence requirements applicable already when we accept an engagement as a highly valuable asset. The quality and integrity of our services are the foundation of our business.

Therefore, Rödl & Partner has in place a uniform online organisation and quality management system deployed on a global scale, i.e. across all national and international locations of Rödl & Partner. This offers an effective internal information and communications tool which ensures that the high quality standard of our services is maintained worldwide.

### **Example: Rödl Dynamics relies on excellent quality**

Rödl Dynamics AG, which is active in IT consulting at Rödl & Partner, has successfully passed the strict audit of its process management for certification under DIN-ISO 9001:2008 already for the second time and is now allowed to bear the title of "Certified Quality Management according to DIN/ISO 9001:2008".

ISO 9001 is the most popular and most important quality management standard on a national and international level. Certification to ISO 9001 is available to companies and organisations of all sizes and operating in all industries and is the basis for the continuous improvement of internal quality management systems.

### **Example transparency report**

Irrespective of the fact that the prerequisites of § 55c of the Public Accountant Act (Wirtschaftsprüferordnung, WPO) have been entirely abolished by the requirements included in Article 13 of Regulation (EU) No 537/2014, our audit firms continue to publish a transparency report. This is because to us, the transparency of our activities is not a question of statutory compulsion but a matter of course.

Ever since Rödl & Partner was founded, integrity and quality of our services in all areas of legal, tax, management and IT consulting as well as audit have had priority to us. The transparency report shows the measures with which Rödl & Partner ensures the best possible level of quality of audit and assurance services and how we ensure that the independence of our firm and our employees is maintained when performing services for our clients.

## Data security as an integral part of quality assurance



Our world is undergoing digital transformation. In order to make the optimum use of it, and, at the same time, ensure the highest degree of data security, we have developed the "Rödl Private Cloud", a modern basis for secure and effective data processing on a global scale. With RDoX (Rödl & Partner Document Exchange) we have our first own mobile app which enables easy and secure data exchange with clients. Thus, we can provide the highest level of data security by storing the data in our own data centre and using state-of-the-art encryption technology. For our Private Cloud we received the Digital Champions Award 2017 in the category of "Digital Customer Experience". This is the second time that the "WirtschaftsWoche" magazine and Deutsche Telekom granted the award to recognise the most significant digital projects implemented by Mittelstand companies.

## Digital Agenda

Digitalisation revolutionises society and economy from the ground up. The goal of our Digital Agenda is, therefore, to keep the "focus on people", in line with our corporate culture, and to improve productivity, quality, the individual approach and flexibility while preserving existing business processes. Moreover, we intend to develop new promising products and services for the benefit of our clients. We support them in progressive digitalisation by offering comprehensive and innovative services including numerous apps<sup>1</sup>, such as RDoX<sup>2</sup>, Caseware, RENEX<sup>3</sup> GATE and PORT<sup>4</sup> etc.

Some applications have already won prizes: Caseware, Rödl Private Cloud, RDoX, and, not so long ago, GATE received the IT Innovation award from the Initiative Mittelstand in the area of industry software.



Produkt: Caseware

Produkt: Rödl Private Cloud

Produkt: RDoX

Produkt: GATE

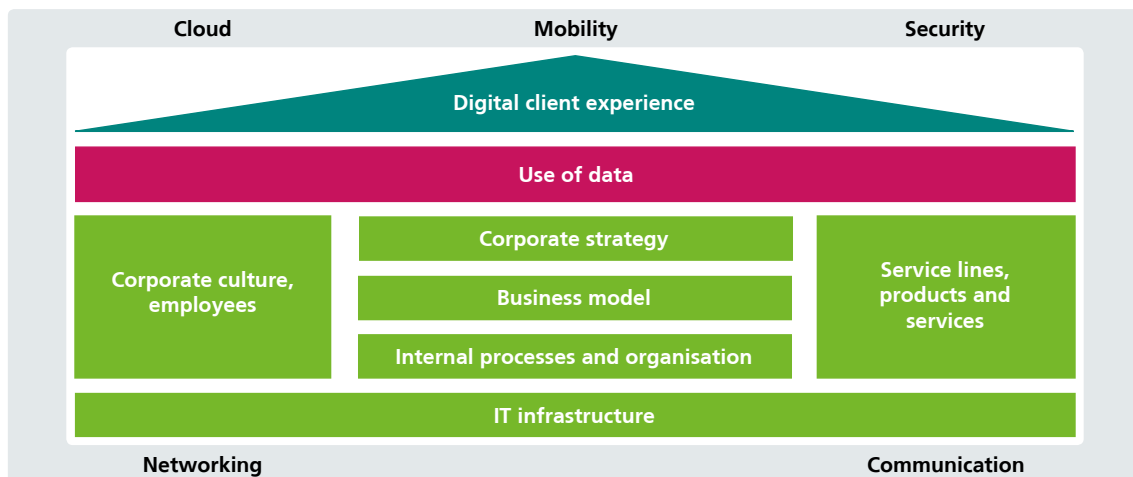
<sup>1</sup> <https://www.roedl.de/digitale-agenda/beratung-digitale-dienste>

<sup>2</sup> <https://rdox.roedlcloud.com/#/login>

<sup>3</sup> <https://www.renex.com/>

<sup>4</sup> [https://portal.roedlcloud.com/\\_pages/Login.aspx?ReturnUrl=%2f\\_layouts%2f15%2fAuthenticate.aspx%3fSource%3d%252F&Source=%2F](https://portal.roedlcloud.com/_pages/Login.aspx?ReturnUrl=%2f_layouts%2f15%2fAuthenticate.aspx%3fSource%3d%252F&Source=%2F)

The 5 cornerstones of our "Digital House of Competence" provide the adequate framework for this approach. Cloud, Mobility and Security as well as networking and personal communication are the core elements of our IT strategy. The influence of new technologies will shape our activities even more strongly than so far. We see this ongoing change as an individual and firm-wide opportunity for going one step further together with our clients in terms of sustainability.



## Our employees

No employee will want to work for an employer (or be loyal) only because the employer is committed to the concept of "partnership-based leadership" or "humanity" (which should be called **"mutual humanity"**, if at all). These "values" are hollow slogans, at first. They are brought to life only after these sublime claims are credibly practised, and are perceptible, if not to say palpable, within a company. If it succeeds in doing this and, in addition, takes delight in engaging in a respectful dialogue, and ensures that the thirst for knowledge is satisfied by the transfer of know-how, then and only then will the additionally motivated employees be the first to benefit therefrom.

Ever since the firm was established 40 years ago, Rödl & Partner has always made sure that stable growth goes hand in hand with sustainably generated turnover. Through all the years, the net profits ensured the thriving development of Rödl & Partner and the financing of our expansion. Its current business volume has been primarily achieved by organic growth. M&As were an exception. We will adhere to this business policy although we will check opportunities opening up to us and use them, where appropriate. This applies to countries and locations where we are already present and also to regions we are yet to tap into.

Our entrepreneurial success is based on the engagement of all colleagues. They recognise and use the many development opportunities our firm offers them, and they do this in an attractive and highly versatile environment. Teamwork and individually responsible behaviour already at early career stages are a "must do" and, at the same time, an obvious thing for us. As one of the most exciting firms in the industry, we support new ideas and create room for their implementation.

We are interested in both permanent business and long-term working relationships. At Rödl & Partner, every person should feel that our firm is their "home away from home". This relates to aspects such as promoting health and sports activities and also friendly interaction with each other. Therefore, our "10 Rules for Good Corporate Governance" are part of the employment contracts.

We maintain that to us, individual responsibility and direct communication are of higher priority than excessive regulations, such as official instructions. In our opinion, this supports entrepreneurial and, at the same time, social thinking. At all our locations, our people are aware of their roots in society. We are proud of it.

In Germany, the retention rate of our trainees is usually 100 % for all fields of study, i.e. office managers, paralegals and assistant tax consultants.

## Key figures

### Overview of our dynamic development in the number of employees from 2006 to 2017



### Development in the number of employees (EE)

	2015		2016		2017	
EE	4,229		4,493		4,734	
male	1,598	38 %	1,745	39 %	1,831	39 %
female	2,631	62 %	2,748	61 %	2,903	61 %

The number of our employees (male, female) has increased from 4,229 to 4,731 in the last three years. Worldwide, we employ more women than men. Their share has been constantly at approx. 60% in the last three years.

### Development in the number of team leaders (TL)

	2015		2016		2017	
TL	528		549		603	
male	364	69 %	374	68 %	420	70 %
female	164	31 %	175	32 %	183	30 %

Worldwide, the number of our team leaders has increased from 528 to 603 in the last three years. Worldwide, the share of women in our leadership teams has been approx. one third in the last three years.

## Germany

### Development in the number of team leaders (TL)

	2015		2016		2017	
TL	251		261		285	
male	192	76 %	202	77 %	223	78 %
female	59	24 %	59	23 %	62	22 %

The table shows the development in the number of our team leaders (male, female) in the last three years. Nearly one quarter of our team leaders in Germany are women.

### Development in the number of our employees on parental leave (EE on PL)

	2015		2016		2017	
EE on PL	113		120		148	
male	25	22 %	31	26 %	42	28 %
female	88	78 %	89	74 %	106	72 %

The number of German employees who were on parental leave in the past three years has dynamically increased since 2015; from 2015 to 2017, the number increased by 35 persons. Particularly encouraging is that the number of male employees on parental leave increased from 22 % to 28 % in the same period. This shows that reconciling family and career is practised by us very distinctively.

### Development in the number of employees hired for a fixed period

The number of employees hired for a fixed period fell from 32 (2015) to 13 (2017) persons over a period of two years.

### Development in the number of newly hired employees

In 2017, we hired 326 persons in Germany. This is 42 more than in 2016 (newly hired employees in 2016: 284) and even 86 more than in 2015 (newly hired employees in 2015: 240).



## Personnel development

Our internal Training & Development service unit supports the continuous training and development of all colleagues worldwide. We offer a broad range of further education and continuous training courses as well as comprehensive support with personnel development. In all our activities, sustainable internal knowledge transfer and networking among colleagues are of vital importance to us.

### Further education and continuous training courses: Rödl & Partner campus

Under the motto "With you and for you", our in-house academy campus offers a broad range of specialised and methodical training courses as well as training in personal development available to all Rödl & Partner colleagues. Our catalogue includes numerous one-to two-day attendance-based seminars in the areas of **management & leadership, communications & rhetoric, language**, through to training in client acquisition. It is extremely important to us that seminars are aligned with the latest business developments, the resulting requirements and the individual needs of participants.

Moreover, our program is enhanced by web-based training courses, as e.g. e-learning and webinars, so that our employees can use further training opportunities whenever and wherever they want.

We support our colleagues from the service lines in a targeted way with **expert training courses** which are specifically designed for them and optimally tailored to meet the needs of the respective service line.

In the area of **audit**, we offer e.g. interrelated training sessions which are addressed to all audit assistants in the first three years of work – the so-called **Audit Academies I to IV**. By offering numerous specialist continuous training courses on subjects relating to the law specific for the profession or IT systems, we ensure systematic training in audit.

Our colleagues from the **tax consulting and tax declaration / BPO** service lines benefit from joint learning groups, online seminars and the "Tax campus", an attendance-based training week designed to refresh and deepen the knowledge of tax law. We assist our trainee tax advisers in their preparation for the exam by offering a range of internal three-level continuous training sessions and related online seminars. With a uniform funding guideline, we create transparency and consistency as regards financial support and the granting of a leave of absence for preparations for the tax consultant exam.

With our **Fit4Office** programme we offer our own range of training sessions for office managers. By organising onboarding events tailored to meet the needs of the office management team we transfer professional and methodical knowledge especially for this area. In addition to the events, we regularly organise "OfficeNet" webinars which constitute a central exchange and information platform to address the latest developments. Our own campus training programme for the office management area on topics such as IT, business administration and personality development complements the offering.

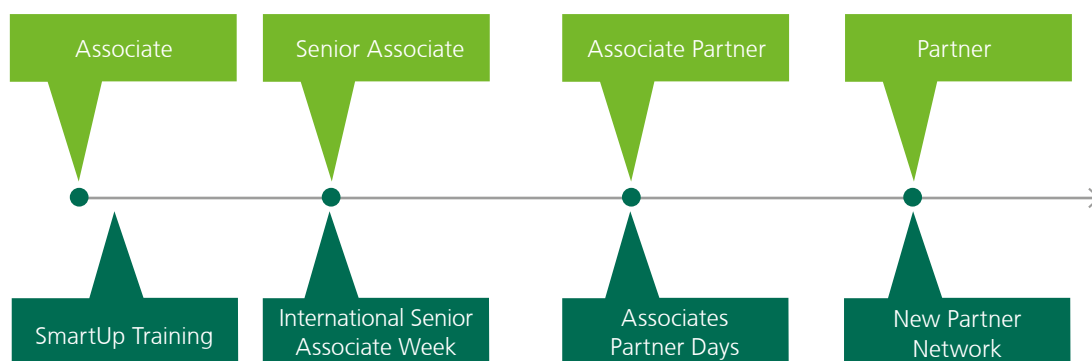
In order to make it easier for our **new colleagues** to jump into the work of the firm, employee orientation events are held every quarter in our Nuremberg head office. During this one-day event, they have the opportunity to personally meet other new colleagues and the Managing Partners. With a diversified agenda, we offer an insight into the inner workings of our head office and the Rödl & Partner brand, providing information on our values, portfolio and internal service units. Thus, our employee orientation event is an attractive and diversified framework for getting to know the entire "Rödl & Partner" group.

Our **onboarding programme** is rounded off with online training courses on diverse topics such as e.g. data protection, workplace safety, or location-specific information.

## Career development

The career development of every single employee is very important to us. For every career level we offer practice-oriented training sessions that are tailored to the respective tasks and responsibilities and in which our colleagues develop their personality, social competence and their entrepreneurial potential. Moreover, the events focus on the intensive exchange of experiences with colleagues. Thanks to the global approach, intercultural competencies are further developed and the contact between international colleagues is strengthened. Thus, we systematically develop the professional and individual consulting skills of our professionals and prepare them optimally for the new tasks and responsibilities at every stage of their career.

Our globally consistent appointment procedure is reflected in a **four-level career model**. It provides guidance for professional development and, at the same time, leaves room for the individuality of career paths of our employees and the disciplines within our firm. Apart from a career path to become a Partner we also offer the opportunity for pursuing non-partner professional career paths. Our **central appointment procedure** ensures that all colleagues are offered fair professional development opportunities.



We support **career starters** in a targeted way with our **SmartUp Programme**. SmartUp relies on professional and methodical continuous training courses and early involvement in our business model. The programme is based on a concept that is optimally tailored to the needs of the service lines and comprises on-the-job and off-the-job training and training offered by our in-house Academy. Interdisciplinary training courses allow participants to gain an understanding of other professional disciplines. Of central importance here are also cooperative networking and the strengthening of the group identity, our team spirit. With SmartUp we offer a tailor-made support programme for career starters and prepare them in a targeted way for the first steps into the career levels.

Upon appointment as **Senior Associate** (as of 31/12/2017: 538 Senior Associates worldwide), new appointees assume first leadership functions in projects. On this career level, individual specialist skills or areas of special expertise become apparent. Therefore, the **International Senior Associate Week**, our intensive one-week training event for newly appointed Senior Associates, focuses mainly on project management and interdisciplinary collaboration.

As part of our **secondment programme** we offer particularly qualified Senior Associates the opportunity to work at one of our offices abroad for several months. The focus here is on the professional and personal

further development of the participant and also on their strategic integration into the relevant business area. The structuring of secondments is as diverse as the career paths at Rödl & Partner.

The next step in career development is the appointment as **Associate Partner** (as of 31/12/2017: 364 Associate Partners worldwide). Associate Partners normally assume the entire spectrum of responsibility for operational personnel, budget and the client. As part of our **Associate Partner Days**, our new Associate Partners are intensively trained on the subject of management, professional leadership and business development and prepared for their tasks as team leaders. Apart from professional discussions, the event focuses in particular on international exchange of experiences between colleagues.

The position of a **Partner** (as of 31/12/2017: 239 Partners worldwide) involves greater responsibility for internal and external projects. Moreover, Partners play an instrumental part in the structuring of the strategic development of the service line. The **New Partner Network** helps newly appointed Partners improve their leadership skills, more clearly define their role within the firm and network with each other. Experienced lateral entrants are offered the opportunity to start on one of our career levels already when joining us.

## **Cross Mentoring Programme of the Nuremberg Metropolitan Region**

Rödl & Partner participates in the cross-company Cross Mentoring Programme of the Nuremberg Metropolitan Region. Cross Mentoring is a programme promoting junior managers from companies in the region and has enjoyed great success over the years. Since the first round in 2006, Rödl & Partner has participated in the programme with an overall of 22 mentees and 10 mentors. Mentoring is an accompanying personnel development measure where junior managers are offered advice from experienced managers who support them in the further professionalisation of the fulfilment of their task and/or role as a leader. A specific feature of cross mentoring is the cross-company exchange, i.e. an experienced manager from a different company is assigned to a junior manager for one year. In addition, there is a comprehensive accompanying programme in which essential communication and leadership skills are taught and trained.

## **Family and social affairs**

We are aware that family life is of key importance for the successful career and that creativity, imagination, flexibility, the ability to work efficiently under stress and career motivation are influenced to a large extent directly by private life.

Therefore, we aim to create such conditions in our firm which would allow our colleagues to optimally combine their family life with professional duties. Taking numerous well-coordinated measures, we never cease to do our best to achieve a flexible and family-friendly work environment.

In doing so, we pay no heed to traditional gender-specific roles: our experience shows that family life is becoming more and more important also for career planning of male employees.

## **Our measures to create a family-friendly work environment**

Today, we offer a wide array of innovative solutions to all employees who want to have it all: a family life and a successful career.

This includes, e.g. providing nursery and kindergarten places for our employees at the head office in Nuremberg or in cooperation with various child care facilities at other locations. We also offer child care to employees during special client events. Moreover, we offer holiday care for the young ones at select locations.

We offer our employees flexible and individually tailored opportunities for organising the place of work and the working time, not only in family emergency situations. It is also important to us to keep employees who are on parental leave actively posted on everyday affairs of the firm and to support them in their professional development during such leave as well as in their return to work.

We are proud of showing that the children of our employees are close to our heart! An obvious thing for us is that employees' children become part of events organised by Rödl & Partner, be it our annual ski event or the Christmas party.

### **Opportunities for employees open up opportunities for the firm**

The aim of our measures is to open up career opportunities for motivated employees at all stages of their lives. In the long term, our aspiration is to contribute to changing the way people think also outside the walls of our firm: we hope that what we pioneer today will be an obvious part of the work environment in the future. Especially in the case of our "liberal professions", where a high level of personal involvement is required, a great deal of effort must be made both by employees and by the firm. If an employee can successfully strike a balance between career and family, the benefits will go not only to the employee, but in the end – also to the firm: we profit from the know-how, long-term experience and social skills of our colleagues even when they are confronted with an increased number of family commitments. Thus, we sustainably foster employee loyalty. This is a key success factor in our service sector which is based on personal advice.

### **Rödl & Partner as Best Practice example**

Our activities in the area of family and career aroused nationwide interest. At [www.familienbewusstse-personalpolitik.de](http://www.familienbewusstse-personalpolitik.de) you will find Rödl & Partner listed as one of the "Best Practice" examples for reconciling family and career.

Constructive internal relations free from any form of discrimination are vital to us. This includes, not least, the reconciliation of family and career. Supporting women, further qualifications, offering child- oriented playrooms, flexible working time models, parental leave for fathers etc. are important to us. Living a culture of openness and flexibility, we always look for the best individual solution.

The Rödl & Partner Children's Fund as well as programmes and initiatives in employer branding (university marketing, scholarships, talent career fairs etc.) complement our efforts to compete for the best professionals.

### **Health**

Companies need motivated employees in good health – at all stages of the employee life cycle. A holistic healthcare offering for employees of the company increases the company's attractiveness to committed employees. Being an attractive employer, the physical and psychological health of our employees is a truly important matter to us.

## **External workplace safety expert, occupational medicine**

Our external workplace safety expert provides us with competent advice and support on the following:

- › Hazard assessment for all locations
- › Escape and exit routes
- › Emergency procedure in case of fire and evacuation plan
- › Avoidance of accidents at work and use of company cars

Their advice on ergonomics is very important: adjustment of chairs, correct sitting position, viewing distance. Our company physician carries out eye exams, vision tests and offers vaccination advice to our employees travelling abroad. She assists us in all matters concerning accidents at work and first aid.

## **Fitness centres**

Across Germany, we offer corporate discounts for registration and monthly membership fees for two nationwide fitness centre chains

## **Health 4.0**

In Nuremberg, we are an active member of the project group "Health 4.0". As part of the Chamber of Industry and Commerce's User Club Nuremberg "Medicine and Health", the project group "Health 4.0" has been in operation since 2014. The working group brings together regional enterprises of different sizes and from different industries as well as market players from the health care sector. In the pilot phase, the project group developed and tested systematic approaches to workplace health management, with the aim of sustainably fostering employee health programs within companies. The focus was on nutrition, mental fitness and physical exercise. Apart from diagnostics based on sports science and medical criteria, health days, individual advice and recommendations, the project was scientifically assisted and evaluated by sports physicians from the Friedrich-Alexander University (FAU) in Erlangen-Nuremberg. This enables the participants to control the course and the success of the 18-month pilot phase.

## **Health / nutrition**

In the cafeteria of our Nuremberg head office, we offer our employees food from regional suppliers, comprising three daily menus to choose from. Of course, we also always offer vegetarian meals and calorie-reduced meals in spring. For 2018, we plan to further expand the range of healthy dishes.



## Health / physical exercise at our locations

We support sports activities of our employees by company measures. Nearly every office of our firm has running teams, football teams, Nordic walking teams and employees participating in corporate runs (Nuremberg, Munich, Hof, Frankfurt). Moreover, we collaborate with health insurers on the subject of back health. In Nuremberg, a beach volleyball court is available to employees and is used for matches as well as tournaments.



## Scholarships & sponsoring memberships

Well-educated employees are the foundation of future success. Therefore, we are committed to fostering the education and development of our young talents.

We sponsor different initiatives and foundations in the areas of school and higher education and, thus, finance scholarships and practical work placements for students, amongst others. We are committed to advancing the cause of the following organisations:

- › We have acted as a sponsor and jury member of the Federal Contest of Student Firms in Germany from the very beginning, in 2017 for the 8th time.
- › We are member of the advisory board of AIESEC (international association of economics students), Germany
- › Sponsoring member of ELSA (European Law Students' Association), Germany
- › Scholarships in Germany: Awarded to students of the following universities: Friedrich-Alexander-University in Erlangen-Nuremberg, European University Viadrina in Frankfurt (Oder), University of Münster.
- › The Rödl & Partner funded PhD scholarship awarded by Friedrich-Alexander-University in Erlangen-Nuremberg: annual award of the prize for the best dissertation in commercial law, selected by the Council of Professors of the Friedrich-Alexander-University in Erlangen-Nuremberg
- › Presentation of prizes to Master students at the University of Augsburg
- › Sponsor of Djt – Deutscher Juristentag (German Lawyers' Day)

## Our social engagement

As an international professional services firm, we feel great responsibility resting upon us as auditors, attorneys, management and tax consultants, as well as actors within our society. Living up to this responsibility, we actively support specific one-off and long-term aid projects of national and international nature.

Our aim is to assume greater social responsibility and to make our own contribution to a better society. In addition to our established social engagement vehicles, we encourage our employees to become involved as volunteers and, thus, to assume responsibility not only as professionals but also as members of society.

### Rödl Employee Foundation for Children's Aid

The heart of our efforts: Rödl Employee Foundation for Children's Aid

Established already in 1994 on the initiative of Rödl & Partner employees, we act on the belief that it is our concern to bring help to people in need, especially children, in a quick and non-bureaucratic way. Personal involvement and setting an example of dedication to helping others – this has been at the heart of our mission from the outset.

Whether financing medical treatments, developing an interactive CD-ROM for hearing-impaired children or purchasing specialist equipment, such as wheelchairs – we do not want to write cheques as anonymous donors and are committed to personally caring for those in need who approach us for help and supporting aid projects from the very beginning to the very end. Owing to our own initiative and involvement of our colleagues, we have initiated or supported many projects over recent years, with various partners lending their helping hand.

Recently, we have also made a difference: one main project was the support for the "Daycare centre for street children" in Odessa, Ukraine. Donations were also made towards a music charity event and Christmas gifts for children in Vilnius.

### Addis Ababa – Mekdela-Primary School

In 2017, thanks to the great assistance of local colleagues, we were able to support the "Mekdela Primary School" in Addis Ababa which we provided with extensive kitchen equipment and furniture for the cafeteria. The joy among the teachers, the kitchen personnel and, of course, the children, was enormous. The furniture made by local carpenters, all other items of equipment purchased from local suppliers, and a certain stock of basic foodstuffs bring some relief to the children who spend their lives in difficult living conditions.

Due to the connection to the school, our colleagues spontaneously collected donations which were invested in toys and clothes for a good cause.



## Partnership association Kharkiv-Nuremberg

As an international professional services firm, we are committed to tolerance, understanding and getting to know one another – all over the world. The city partnership between Kharkiv and Nuremberg is thus especially close to our hearts.

With language courses, a library packed with German books, continuing education courses for German language teachers, business people and journalists, or art exhibitions and film screenings organised in the "Nuremberg House" in Kharkiv, we have been bringing a piece of Germany to Ukraine for many years – and thus we want to efficiently contribute to further development of a constructive partnership between the East and the West. Thus, our annual donation of EUR 10,000 under the motto "Donation instead of Christmas cards" enables the implementation of diverse projects that involve young people from both cities.

For more information on the Kharkiv-Nuremberg partnership or many other projects please go to [www.charkiw-nuernberg.de](http://www.charkiw-nuernberg.de).

## Local engagement

One of the focal points of our socially responsible activities is providing assistance to our colleagues in implementing social responsibility projects.



### Rödl & Partner at the 2017 "Young Wings" charity run in Munich:

"No matter how slowly you run, you are faster than all those who stay at home!" – under this motto, our colleagues and befriended clients raised EUR 1,500 worth of donations as they took part in the Sport Check City Run in Munich for the Nikolaidis Young Wings Foundation last year. Overall, all runners raised a handsome amount of EUR 50,000.

Below, we present some selected examples of the social responsibility projects our German offices are engaged in.

- › In Selb, we support for many years now a project for the cause of severely ill children.
- › In Hof, we sponsor the Gealan Triathlon of IfL (long-distance running association) every year.
- › In Eschborn, we regularly participate in the Youth Education Day organised by the Eschborn municipal department of economic development.
- › In Jena, we sponsor the integrative pre-school "Kindervilla" in the city of Jena.
- › Moreover, we support e.g. the charitable organisation "Vesperkirche Nürnberg", "Kindernothilfe Erlangen" and the "Feuerkinder Tansania" campaign by way of donations.



## Our environment

Every company is responsible for sustainable handling of the environment. Even if, being a services firm, we cause fewer emissions than the manufacturing industries, it is still important to us that we make our contribution and reduce our ecological footprint wherever possible. We see the responsible handling of resources and the environment as a fundamental value of our corporate culture and responsibility and incorporate this value into our business decisions. We want to integrate environmentally-friendly measures into our daily routine. In doing so, we apply two strategies as a company.

On the one hand, we see our colleagues as individually responsible persons and try to give them guidance as to how an environmentally friendly work environment can look like. We expect our colleagues to decide in favour of the more sustainable and more environmentally friendly solutions where they have the choice.

On the other hand, we as a company clearly point the way and set an example for a respectful handling of the environment. Here, we provide each location with clear guidelines as to how they can behave in an environmentally responsible way in their own sphere of action. This year, we have implemented several projects:

### 100 % electricity from renewable energies

We are very much engaged in the markets of the German energy industry and, in particular, in the renewable energy industry, also on an international level. Therefore, to us as a leading professional services firm, it is obvious and clear that all our German locations are supplied with 100 % green electricity in this specific sector. Thus, we save approx. 1,000 tons of CO<sup>2</sup> per year and can therefore reduce the impact on the environment of our business activity.

### Paperless office

Moreover, in Germany, we have reduced per capita paper consumption from 47 kg to 40 kg, thus by 15 %, in the last years. Our medium-term goal is a paperless office. In order to pave the way for this goal, we intensively use in our work our own cloud service, and **Rödl & Partner Document eXchange** ("Rdox")<sup>1</sup>, a platform for confidential and secure exchange of documents and files with our clients and colleagues across locations.

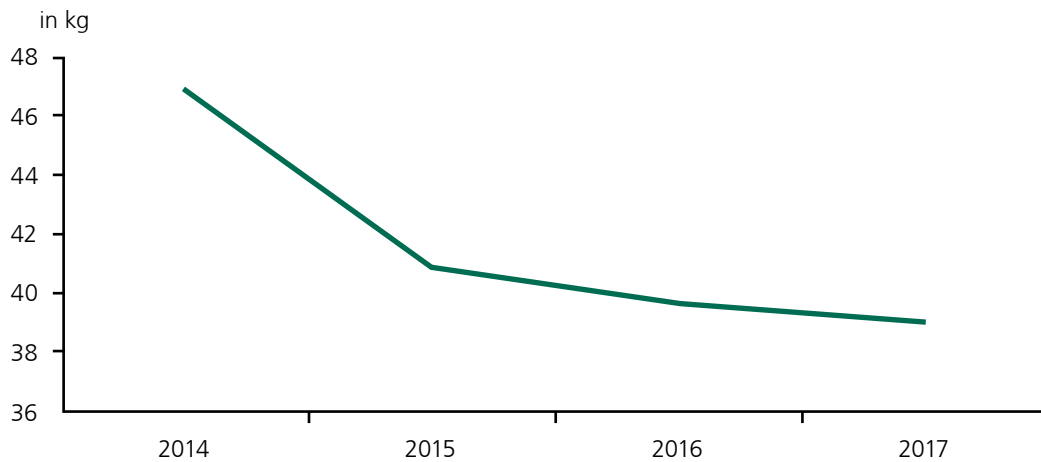
But we still see significant room for further improvement for each employee, as well as in marketing and in reporting.

Moreover, at the end of 2017 we decided that all German locations would gradually switch to 100 % recycled paper from 2018 on. Thus, we can further reduce the consumption of natural resources and also show our serious commitment to reducing our ecological footprint.



<sup>1</sup> <https://rdox.roedlcloud.com>

### Paper consumption (per capita) (Rödl & Partner, Germany)



### Fight against plastic bottles

Our colleagues are instructed to use water dispensers which are installed in the office premises and directly connected to the water supply network. This helps not only save packaging and energy in the bottling process but also reduce emissions during the transport of beverages.

### We apply the latest technology standards – also for the benefit of the environment

When purchasing new technical equipment, such as printers and computers or tools of the trade of a service firm, we make sure that the equipment is highly efficient and meets high environmental standards.

### Real estate with high energy-efficient

Perhaps the highest level of energy consumption comes from the use of thousands of square meters of office space at our locations worldwide. They are situated in all climate zones and in countries at most diverse development stages. In order to create a good working atmosphere in the literal meaning of the word with as low an amount of energy as possible everywhere, we make sure we use shading systems as well as air conditioning, heating and building enclosure systems which meet the highest standards. Using the most ecological option is important to us not only when purchasing electricity, but this aspect is also our priority when it comes to heating systems and we prefer to use district heating whenever possible. Already when selecting office space we take into account the most diverse aspects such as good local public transport connections or accessibility by bike. Newly leased or constructed office space should, as far as possible, meet the standards of a nearly zero-energy building and their energy performance certificate should show one of the highest categories according to the Energy Saving Ordinance or an equivalent regulation in the respective country.

## Employee mobility

Especially when it comes to mobility, the way of thinking should change. Here, numerous emissions can be reduced and we, as a company, want to be pioneers and contribute to this change in the way of thinking.

By using state-of-the-art video conference technologies we aim to reduce the number of necessary business trips as such and thus avoid the related emissions. Moreover, we use modern communication platforms and cloud-based storage systems to enable mobile and flexible working.

Also in line with our credo to, first of all, actively create a greener work environment in our daily work, we offer public transport tickets at discounted prices in Nuremberg and Hamburg. We conduct mobility surveys among our colleagues in order to determine their needs. The results are the basis for the implementation, e.g. of measures that make us a bicycle-friendly company. Thus, we are continuously fine-tuning our mobility concept to find and apply greener solutions.

We are currently checking the possibilities for integrating photovoltaics and the set-up of charging infrastructure at our head office. Prospectively, we want to give the clients and the employees the possibility to charge their vehicles using PV electricity during the day, thus making a further contribution to the reduction of greenhouse gases.



## Rödl & Partner

Äußere Sulzbacher Straße 100  
90491 Nuremberg

Tel.: +49 911 91930

Fax: +49 911 9193 1900

E-Mail: [info@roedl.com](mailto:info@roedl.com)

[www.roedl.com](http://www.roedl.com)