

Rödl & Partner

GROWING TOGETHER

Report
2019 / 2020

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



About this Report

Dear reader,

The story of our firm began over 40 years ago in Nuremberg. In founding the firm, Dr. Bernd Rödl offered his clients an unparalleled multidisciplinary consulting approach in fields such as audit, legal, management and tax consulting from a single source.

Much has changed since the first days of the firm's operations... Today, Rödl & Partner has over 5,000 employees in 48 countries. What was once a solo practice has become an international firm with 106 wholly owned offices. However, the firm has remained closely tied to the German Mittelstand and committed to providing our clients with the best possible advice and support on the way to achieving their goals.

The confidence of our clients, employees and partners is our driving force. We have ahead of us a decade full of new challenges, but even a marathon of thousands of steps begins with the first step. The coronavirus pandemic has made it clear in the past months that we need to embrace changes and build resilience together. This brings one of the most important human characteristics to the fore: anticipatory adaptability.

Changes are and will be a permanent part of our life and offer us – if pursued – the opportunity of having a voice in shaping the future.

It is our goal to nurture the growth of our firm consistently and in reliance on sustainable principles. There is still a long road ahead of us before we achieve our goal but we are proud of the last two years and look forward to taking the next thousand steps.



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1. Our firm

1.1 Interview with Prof. Dr. Christian Rödl and Dr. Michael Rödl

Mr Christian Rödl, in recent years, sustainability has grown from a niche subject to a vital corporate indicator. More and more companies are concerned with the question of how to achieve sustained business success taking into account environmental factors and social responsibility. In 2020, however, the global coronavirus pandemic brought up the question of whether sustainability is something for good times only. What do you think?

At the beginning of 2020, no one expected the coronavirus pandemic and the associated social and economic developments – at least not on this scale. At Rödl & Partner, we were certain from the very beginning that what is needed in these challenging times is agility – both at the personal and at the corporate level.

In March, nearly all of us moved to work from home; on short notice we formulated workplace hygiene concepts to ensure safety of our employees. New colleagues were initially greeted by their teams only through virtual meetings rather than with a handshake as had usually been the case for newcomers on their first day of work. We maintained close contact with our clients through digital tools, in order to continue to be a reliable partner for them. It naturally sometimes happens that during online meetings there suddenly appears a wife, a husband, a child or even a postman or a pet in the background. But such situations could not negatively affect our professionalism – quite on the contrary, this only made us grow together even more strongly.

I believe that the Covid-19 crisis in particular has highlighted the importance of humaneness and the social dimension of sustainability even more. Social risks, such as the outbreak of a global pandemic, must clearly be considered as part of internal risk management systems. Earlier, companies looked at economic, environmental and social issues through a narrow lens. But the last few months have shown how important it is to adjust the focus accordingly.

Mr Michael Rödl, how did you and your HR team contribute to supporting colleagues during the pandemic?

On the one hand, we tried to communicate as transparently as possible and thus ensure safety. We also expanded the scope of offered aids by adding a lot of digital content. From online yoga to fit back exercises and many versatile online further training opportunities, we created a broad well-being package for our employees.



And how did you address the challenges posed by the coronavirus pandemic at the management level, Mr Christian Rödl?

As we have already pursued an intensive digitisation strategy for years, in spring 2020, we were able to smoothly transition to mobile working and implement the safety requirements applicable in the respective countries. Together with our Coronavirus Task Force, which was established for that particular purpose and whose members also include our company doctor and the Corporate Communications Team, we discuss the latest developments and quickly anticipate modifications. Safety and health of all our employees always come first. We also are committed as the management to ensuring the economic stability of Rödl & Partner.

Are business success and sustainability a good match?

We can contribute to sustainable growth only if we achieve profits in the long term. Without a solid financing basis, investments in the sustainability of our firm are not possible. For our employees, we want to create an attractive and family-friendly work environment and offer them the opportunity to further develop both professionally and personally. This includes interesting career paths and adequate pay. For this, sustainable business success is essential. At the same time, we see ourselves responsible for taking care of our natural environment and our footprint arising from our activities.

Mr Michael Rödl, you have been watching over the CSR process from the very beginning. What has been done over the recent years?

We addressed this issue on our own initiative as early as 2018 and published our first CSR report for the financial year 2017 in May 2018. Since then, we have hugely advanced this topic and made it part of our organisational structure. I believe we are on a good way to anchor CSR even deeper in our organisation in Germany and, prospectively, also internationally.

What was the progress in 2019/2020? Which of the implemented measures would you highlight most?

The year 2020 revolved nearly entirely around the coronavirus pandemic. Here, it is essential to embrace as best as possible the requirements regarding the coronavirus countermeasures (hygiene concepts etc.), but also to have an open ear to listen to our colleagues and respond to their needs. Therefore, we once again restructured the employee assistance team and appropriately expanded the EAP offering. Our team spirit and our shared values were an important pillar in responding to these challenging times together.

In recent years, we have also immensely expanded the activities of our Rödl Employee Fund for Children's Aid on the international level and organised many charity campaigns – for example as part of various corporate runs or during the 2020 city cycling event. And speaking of cycling: In January 2020, we introduced the company bike leasing programme at Rödl & Partner across Germany and the response was amazing. Thus, we contributed to promoting environmentally friendly employee mobility. In the energy area, we are proud to have built the first photovoltaic station on the roof of the Nuremberg head office. Further PV projects are currently being planned ...

CSR ignited a process – how do you overall assess the last few years?

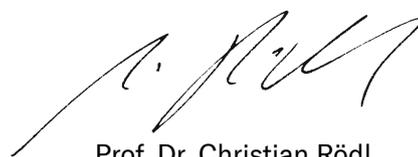
The process has led us to take smaller and larger measures and significantly increased our transparency. Especially the latter has scored us many points in terms of employer branding – new colleagues want to gain their own picture of the company and this is excellently achieved through the CSR reports and the progress documented there. There are also smaller things that would have not crossed anyone's mind before the CSR era – for example, symbolic Christmas greetings extended to the neighbours living by the street leading to our Nuremberg head office, or the construction of a raised bed garden for our workplace nursery. I was also happy that such gestures were also already practised at our foreign locations before the CSR process was implemented.

Mr Christian Rödl, you are the management board member responsible for CSR. What perspective do you see for group-wide CSR management?

I see that the voluntary reporting has immensely contributed to us being viewed as a transparent firm by our employees and our clients. We have never been a closed community but we want to be perceived as an open, modern and agile firm. I can clearly see that a process is happening and has already enabled progress in social and environmental areas. We want to continue that process, roll it out internationally and grow on it as a firm.

And when thinking about the future – what will CSR yet bring at Rödl & Partner in terms of the social and environmental issues?

First of all, it will certainly be a challenge to expand the reporting, the measures and the standards to cover other countries. Furthermore, digitisation will become even more prevalent in everyday working life, which will also bring challenges. But I am confident that with the current structure we will find ways to assist our employees as best as we can. As for the years ahead, we have set ourselves the goal of working towards achieving climate neutrality in all business areas. We take on this task with clear objectives and roadmaps.



Prof. Dr. Christian Rödl



Dr. Michael Rödl

1.2 About this Report

In this report, Rödl & Partner is voluntarily presenting – already for the third time – the figures and information on our corporate sustainability performance and goals. The reporting period is 2019 – 2020 and builds on the last CSR report published in June 2018. With every report, we are refining the framework and further developing the content to strengthen the dialogue with our stakeholders.

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 classified as significant.

The report covers all Rödl & Partner companies in the Czech Republic, Germany, Hungary, Italy, Poland, Slovakia and Switzerland. By 2025, we will expand sustainability reporting to cover all 48 countries where Rödl & Partner has a presence. Thus, we want to leverage the international structure of our firm and promote sustainable growth both globally and locally.



In the following, we present a sustainability report that is published every two years. Thus, the next CSR report will be issued in 2023 and will cover calendar years 2021/2022. As regards the form of the report as well as the materiality analysis on the social, environmental and economic aspects, we have followed the current standards of the Global Reporting Initiative (GRI).

Our guiding principles for the promotion of sustainable development are the 17 SDGs (Sustainable Development Goals) of the United Nations (UN). Any efforts that we make in the area of sustainability are underpinned by these goals in manifold ways and should be guided by them and focused on them.

YOUR CONTACT PERSONS:

Prof. Dr. Christian Rödl
Managing Partner



Dr. Michael Rödl
Head of HR



Sarah Haßdenteufel
CSR Officer



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

1.3 Organisational profile



Responsible business conduct is an important element of our self-concept at Rödl & Partner. From the very beginning, our entrepreneurial thinking and actions have been geared towards long-term growth. Our ambition is to achieve economic success while taking our environmental and social responsibility into account.

5.130

employees worldwide

495.5

million euros in 2020 annual sales

44

44 years of experience

106

wholly-owned offices

48

countries

OUR SERVICE LINES:

- Legal consulting
- Tax consulting
- Business Process Outsourcing
- Management and IT consulting
- Audit



THE HISTORY OF RÖDL & PARTNER

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 and assist them in German and in their local language led to the establishment of our first own offices. Since 1989, Rödl & Partner has been consistently expanding internationally as an independent firm. Today, Rödl & Partner has its own offices almost in every country where German enterprises conduct business.

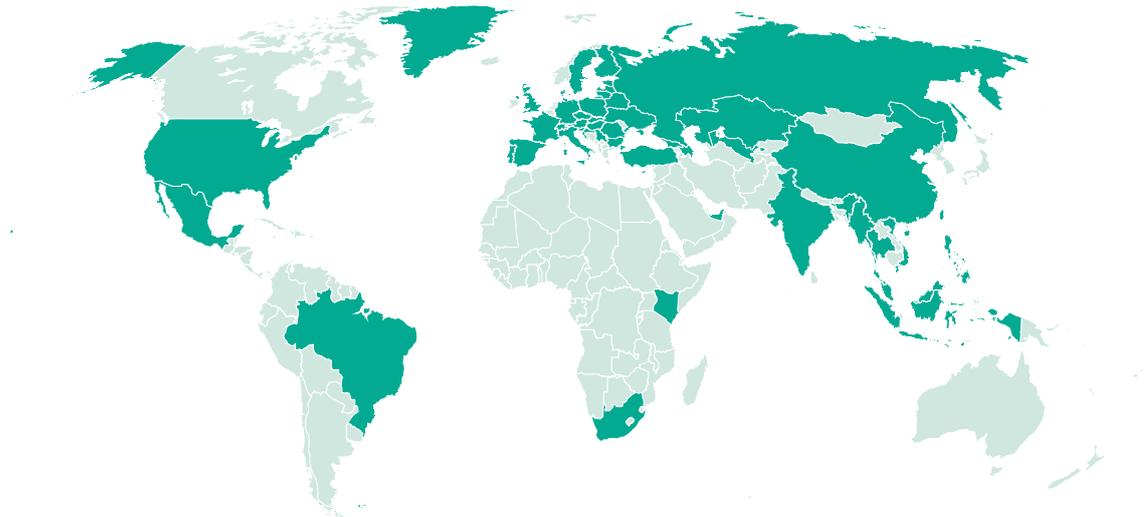
We identify ourselves particularly strongly with the wishes, goals and needs of family enterprises operating across borders. Our success has always been based on the success of our clients: Rödl & Partner is always there where our clients see the potential for their business engagement.

Rather than create an artificial network of franchises or affiliates, we have chosen to set up our own offices and rely not only on close and multidisciplinary but also cross-border collaboration among our colleagues. As a result, Rödl & Partner stands for international expertise from a single source.

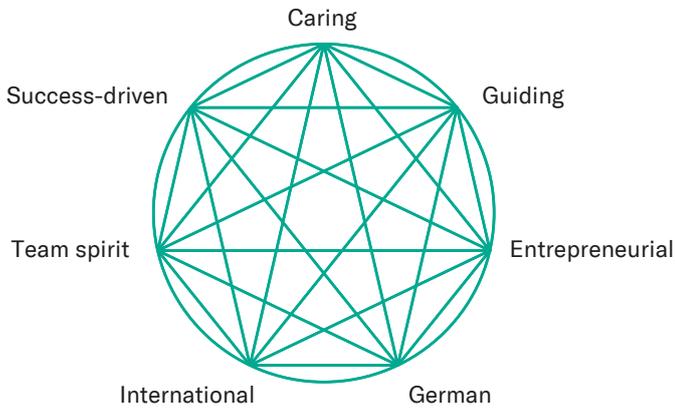
Our one-stop-shop concept is based on a balance of expertise across the individual service lines, combining them seamlessly in multidisciplinary teams. Rödl & Partner is unique when it comes to multidisciplinary collaboration. We think from a market perspective, where a project team possesses all the 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.

ROOTED LOCALLY – OPERATING GLOBALLY

Our roots are in Franconia's Nuremberg where the Rödl & Partner story began. Meanwhile, we have grown and are now active in 48 countries. We speak over 35 languages and engage with passion for our clients worldwide. They rely on our expertise and innovativeness.



Additional global coverage through [German Professional Services Alliance \(GPSA\)](#).



OUR VALUES

Our corporate values are our guide: they give us direction, unite us, and inspire us – and this since the very foundation of Rödl & Partner in 1977. They are the cornerstone of our actions and have already guided us through a wide variety of phases of our journey. We all at Rödl & Partner breathe life into these values.

CARING

We all approach our 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 48 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 crucial.

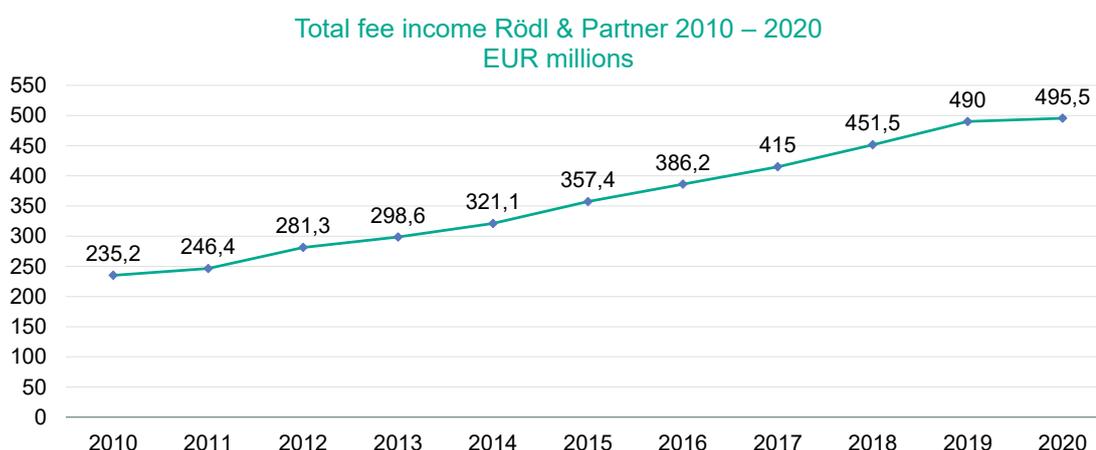
SUCCESS-DRIVEN

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

At Rödl & Partner we profit from our strong roots. We are committed to the culture of human interactions and openness. Short decision-making paths, direct contact regardless of the responsibility and career levels and leadership continuity are what we live in our day-to-day work. Rödl & Partner is a company with people of different personalities. We promote close collaboration between teams specialised in various areas. Such interprofessional collaboration is our hallmark.

1.4 Company's development

Rödl & Partner has demonstrated sustainable growth both nationally and internationally. Also in the past two years, we have stayed on the growth course. Despite the coronavirus pandemic and a more difficult economic environment, our total sales revenue increased to EUR 495.5 million (previous year EUR 490 million). Out of this amount, EUR 269.3 million was attributable to Germany (+2.02 percent).



1.5 Sustainable Corporate Governance & Management

Since the financial year 2020, Rödl & Partner has been operationally and strategically headed by the seven Managing Partners Christian Rödl, Peter Bömelburg, José Campos Nave, Renata Kabas-Komorniczak, Nicola Lohrey, Martin Wambach and Hans Weggenmann. Christian Rödl is the Chairman of the Management Board.

The Managing Partners jointly formulate the business policy. Their responsibilities also include our service lines, local presence, internal service units and specifically all the Rödl & Partner offices worldwide. There is no advisory or supervisory board at Rödl & Partner.

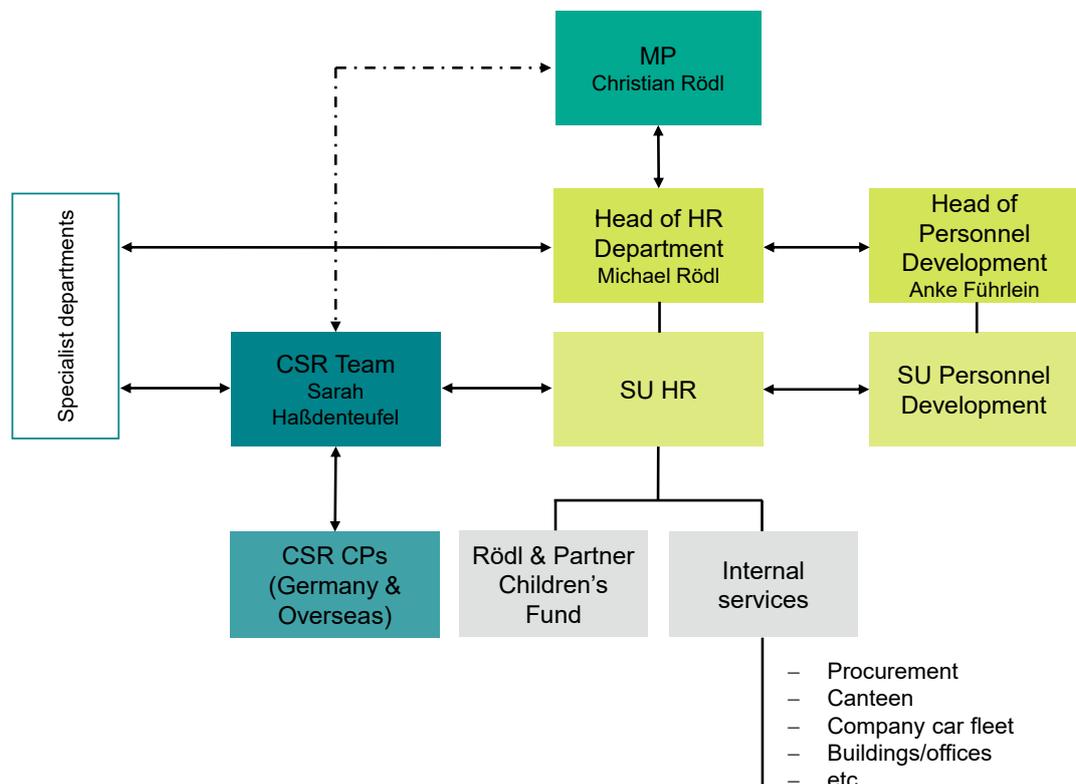
Our corporate management structure follows from the organisation of the Rödl & Partner Group. Below the Management Board are management groups with the professional responsibility for individual service lines. Those management groups are composed of members who represent the Management Board and ensure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

SUSTAINABILITY AT RÖDL & PARTNER

At Rödl & Partner, CSR Management is coordinated by a multidisciplinary team in Nuremberg that directly reports to the Management Board. In 2020, a separate sustainability management unit was established. Our CSR Officer is not only responsible for the strategic development of our CSR Management approach but also for the operational implementation of our activities and measures in Germany. She is supported especially by the HR department and Personnel Development, specialist departments, such as energy management consulting, and by local contact persons at our German and international locations.

By 2025, we want to successively expand our sustainability engagement into all 48 countries. In this process, further CSR officers will be appointed to help with the international CSR rollout. Our 106 offices are being consistently integrated into the CSR Management process. From Germany, we give an impetus to the entire world. With our newly created flexible structures we are able to consider the individual local aspects and promote our own CSR initiatives. Our goal is to promote sustainability locally and globally.

Organisational chart



At the level of the Management Board, Christian Rödl is the management board member responsible for Corporate Social Responsibility. The Management incorporates economic, environmental and social aspects into its corporate decisions and is responsible for the sustainable orientation of our firm.



“The global changes are an opportunity and a challenge at the same time. Tackling them requires the commitment of every individual and every company. We all have to treat our environment and each other in a socially responsible manner.”

Christian Rödl, Managing Partner

1.6 Key sustainability issues

A lot has been happening at Rödl & Partner since 2018. But it is not in our nature to rest on our laurels reflecting on our progress in recent years. Instead, we asked ourselves: What can (still) be improved? Where is there potential for growth? In which areas can we reduce our (potentially) negative environmental and social footprint? How can we contribute to a sustainable development in a targeted way?

To determine the main areas of action, we used the results of the last materiality analysis, as well as internal surveys and ideas put forward by our employees. Of course, we also kept an eye on current developments and checked which sustainability aspects other companies were dealing with.

We have identified the following important topics for us:



OUR FIRM

- CSR vision for Rödl & Partner
- International sustainability reporting & transparency
- Long-term economic success
- Stakeholder dialogue



PEOPLE

- Employee health and well-being
- Training and further training
- Work-life balance
- Sustainable education and participation
- Values-oriented management
- Societal and regional engagement



ENVIRONMENT

- Environmentally friendly employee mobility
- Greenhouse gas emissions from business operations
- Energy and heat consumption
- Paperless office

In addition to these aspects, there are also many other topics that we will bravely deal with in the coming years. In order to consider the interests and expectations of our stakeholders even better, we will engage in a stakeholder dialogue in 2021/2022. Our goal is to get our stakeholders even more actively involved in the sustainability process and foster an open culture of trust. This will give us important impetus how we could develop our firm sustainably.

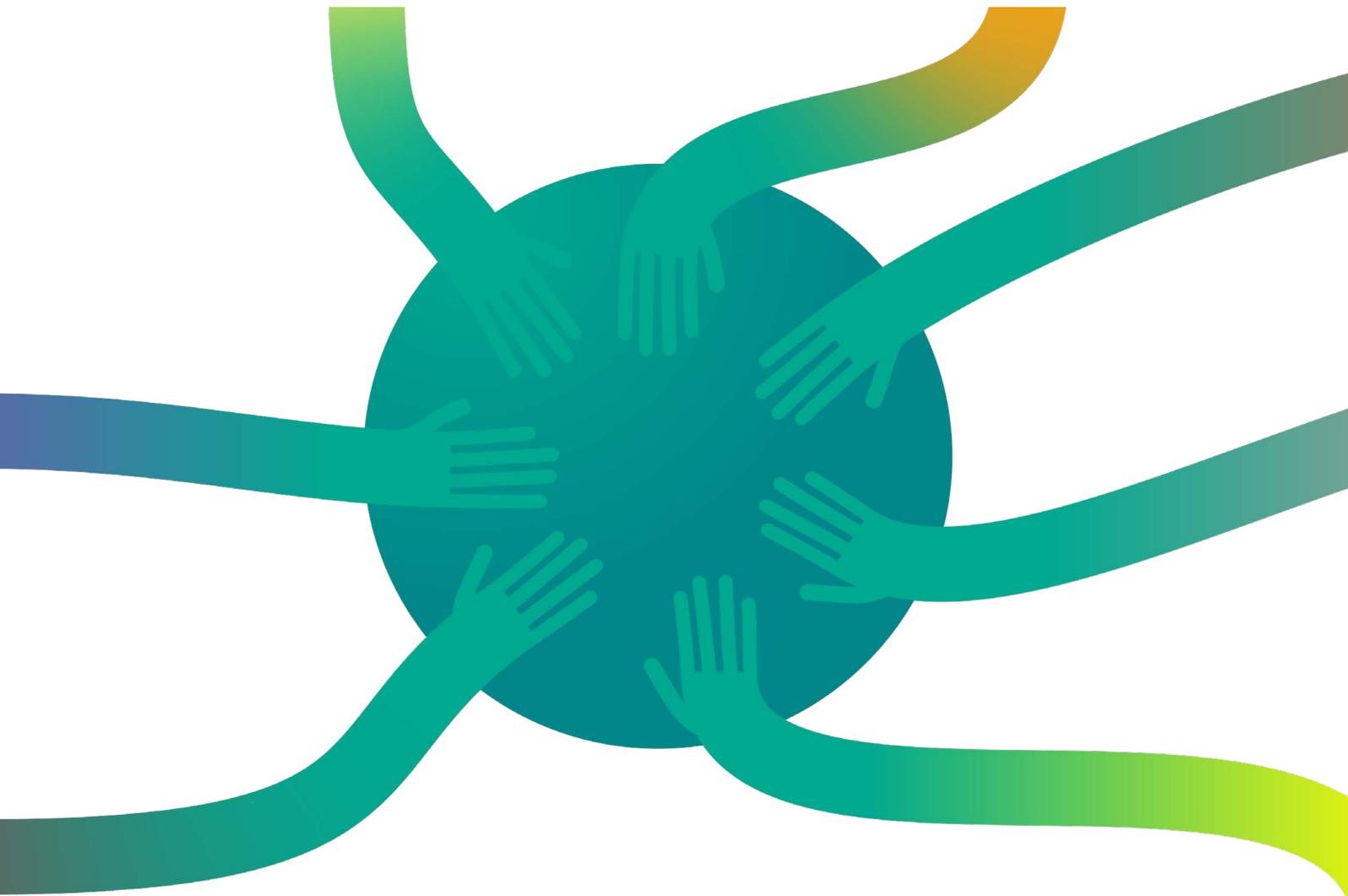
1.7 United in associations

By exchanging ideas with others, we always learn new things. Therefore, we are members of various associations and networks. We listen, talk, share our knowledge, promote topics and develop ourselves further.

The most important associations and corporate networks we are affiliated with include:

- Membership in chambers and specialist committees (chamber of industry and commerce, chambers of commerce, bar associations, chambers of tax consultants, chambers of auditors)
- Institute of Public Auditors (IDW)
- Membership in various higher educational establishments and universities
- Diversity Charter¹
- PMN Professional Management Network
- Nürnberger Netze für Nachhaltigkeit (Nuremberg Sustainability Networks)
- GTV Geothermieverband Deutschland (German Geothermal Association)
- Hydrogen Alliance Bavaria

Whether through these associations and networks or other: The (sometimes critical) dialogue with experts, scientific specialists or members of NGOs is essential. You don't always have to reinvent the wheel, but you should always be open to new insights.



1.8 Compliance

CORPORATE GOVERNANCE

Ethics and integrity are important elements of our entrepreneurial activities at Rödl & Partner. Confidentiality, information security and acting with integrity are essential and an obvious thing for us in our relations with our clients. They form the basis for sustainable corporate success.

Our corporate principles – the “The Ten Rules of Good Corporate Governance” – describe how we generally expect our employees to behave in mutual relations and in relations with third parties. They not only set the legal framework for action, but also call for responsible, appreciative interaction with each other. These guidelines create transparency and ensure certainty of action.

The quality management system required for auditing, complemented by the requirements of professional law and the existing internal corporate principles, form the guidelines for legally compliant and proper business operations. It goes without saying that our employees always perform their consultancy activities in accordance with the applicable legal provisions, the principles of professional ethics and our internal company guidelines.

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 (e-mail: anregungen.beschwerden@roedl.com). The introduction of an anonymous whistle-blower system is also currently being planned, which will complement the existing internal company regulations.

QUALITY 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, on engagement-related quality assurance measures, and 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 greatest importance to standardised procedures and digital workflows, which thus ensure the security of the process flows. Furthermore, various profession-specific committees and digital tools have been established and used for the purpose of identifying and assessing (latent) risks.

CORRUPTION PREVENTION

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 or conduct that violates anti-competition or professional laws. Our employees are personally committed to integrity due to the professional regulations. Rödl & Partner had no knowledge of any cases in the presented reporting period, in which an employee or a manager was a subject of investigative measures based on reasonable suspicion of corruption or anti-competitive behaviour.

SECURITY & DATA PROTECTION



Confidentiality, security and integrity – three cornerstones that are of particular importance when dealing with sensitive information. Our clients, employees and partners trust us to protect their data.

We ensure responsible handling of confidential information by using secure internal data transmission channels. 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. Internal and external audits ensure the highest level of security at Rödl & Partner.

All our employees are aware of the importance and the necessity of data security and are personally committed to safeguarding it due to the provisions of professional law and criminal sanctions penalising non-compliance. Furthermore, they undergo training on how to handle confidential business and personal data at least once a year. All our employees therefore know the legal and the regulatory requirements and our internal guidelines.

Despite all our efforts, and, first of all, due to the vastness of data, minor irregularities cannot be avoided. If such irregularities are identified, they are handled as part of legal guidelines in collaboration with the competent authorities, and, if necessary, also law enforcement authorities. If the identified violations lead to subsequent adjustments, we react immediately, of course (so-called “lessons learned”).

Our security standards and IT infrastructure are also consistently adjusted to the changing technical, legal and organisational framework conditions. In March 2020, in relation to health protection measures due to the Covid pandemic, we immediately supported our employees in the transition to remote work. Our team of experts therefore informed our employees about new safety regulations and instructed them how to handle data protection and data security in their workplaces at home.

If you have any questions about data protection, please contact our German data protection officer, Mr Hannes Hahn. You can contact him at the following email address: dsb@roedl.com.

2. People

Our philosophy – The focus on people



Our success could not be possible without the commitment of all our employees and the long-standing confidence among our clients. Without them, we would not be where we are today. From a solo practice located at the heart of Nuremberg, Rödl & Partner has developed to become one of the leading professional services firm with over 5 000 employees worldwide. We look back on that development thankful and proud.

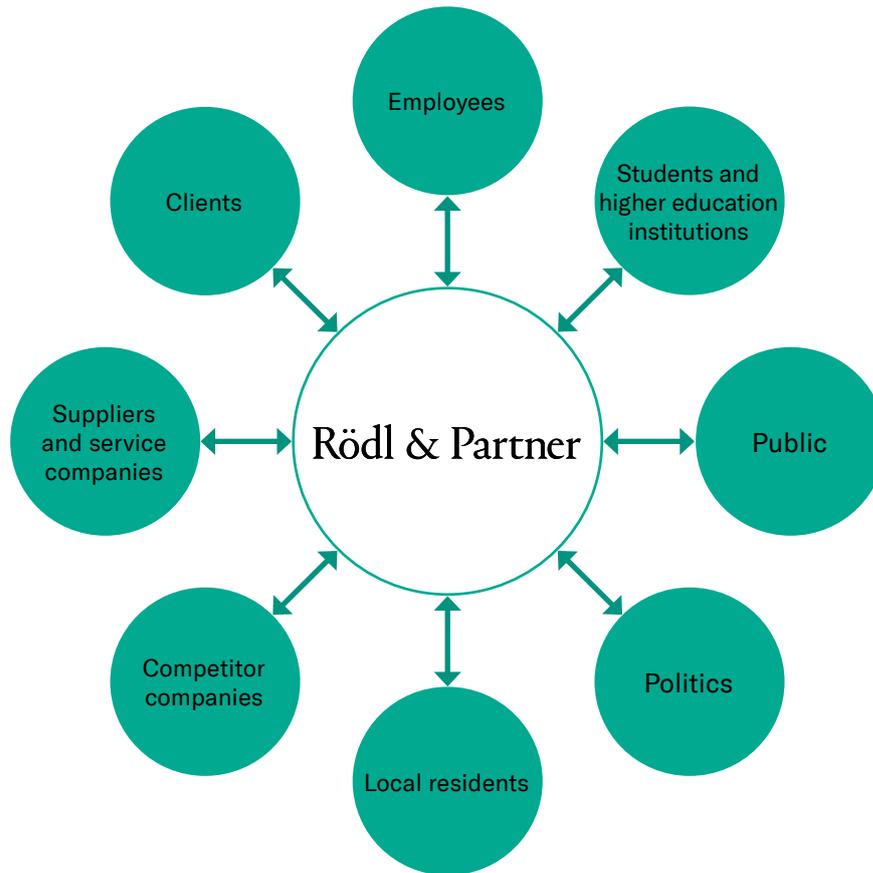
With our head office in Nuremberg where our firm was established, we have grown solid roots. For many years now, we have been committed to the development of the region and thus have kept the tradition of our company founder, Dr. Bernd Rödl alive. He always attached great importance to sharing his success with others. Our social and cultural engagement goes far beyond the borders of our own firm: We support large and small projects and thus foster partnerships for a sustainable growth all over the world. The following pages present more information on our stakeholder engagement, our Rödl & Partner family and our commitment to the community.

2.1 In dialogue with our stakeholders

Rödl & Partner has diverse stakeholders. They come from various areas and have different expectations and requirements towards our firm. In the 2018 CSR report, we already analysed the profile of our main stakeholder groups. We have reviewed and updated it in this report. Our interdisciplinary CSR team defined the main stakeholder groups and summarised their expectations. We use the stakeholder analysis to find out what issues are of particular interest to our readers. For us, the dialogue with our stakeholders is additionally a valuable source of suggestions for improvements and constructive feedback.

With this CSR report, we want to meet the increasing transparency requirements of all our stakeholders. They want to know who runs Rödl & Partner, what we have already done in the context of sustainable entrepreneurship and what goals we have set ourselves for the future. Answers to these questions are in the respective parts of the report.

Our main stakeholders



We are in intensive contact with our employees. Your ideas reach us through surveys, annual meetings, during conversations in the cafeteria or through our CSR suggestion system. In Germany, the HR department and the CSR team regularly carry out surveys. For example, to gain more transparency about the mobility behaviour of all employees, we launched a mobility survey in December 2020. This gave our employees the opportunity to actively participate in shaping the future mobility concept. Further information on the results can be found in chapter 3.

In a comprehensive sustainability workshop, senior management identified the most important stakeholder groups in Poland in 2020. Their interests and expectations were taken into account in the strategic planning and operational implementation of projects. We have a strong feedback culture also in other countries.

In order to get our stakeholders even more closely involved in the sustainability process of Rödl & Partner in the future, we plan to hold a structured stakeholder panel for the next reporting process. In addition to regular surveys among stakeholders, we also want to encourage spontaneous suggestions. Therefore, both our internal and our external stakeholders can send us their feedback to the email address csr@roedl.com. We are looking forward to hearing from you!

2.2 Our key resource: Our employees

Our corporate success is rooted in the performance and commitment of all our employees. With their diverse personalities, they passionately engage in our firm's activities and strongly contribute to the growth of Rödl & Partner. We are committed heart and soul to supporting them on their professional and personal path. After all, they are the heart of the organisation.

In figures:

IN GERMANY



	2019			2020		
	Total	Male	Female	Total	Male	Female
Employees	1.970	935	1.035	1.960	914	1.046
thereof for indefinite period	1.904	899	1.005	1.896	884	1.012
thereof for definite period ²	66	36	30	64	30	34
thereof full-time	1.496	876	620	1.496	861	660
thereof part-time	474	59	415	474	53	386
New hires	346	166	177	366	156	210
Fluctuation	363	N/A	N/A	302	N/A	N/A
Parental leave	138	33	105	138	36	102

Employees by age (2020):

Under 30 years of age	30 to 50 years of age	Over 50 years of age
26%	57%	17%

IN ITALY

	2019			2020		
	Total	Male	Female	Total	Male	Female
Employees	193	68	125	226	85	141
thereof for indefinite period	160	51	109	224	84	140
thereof for definite period	33	17	16	2	1	1
thereof full-time	172	66	106	223	85	138
thereof part-time	21	2	19	3	0	3
New hires	41	13	28	34	17	17
Fluctuation	1	1	0	21	10	11
Parental leave	9	0	9	8	0	8

Employees by age (2020):

Under 30 years of age	30 to 50 years of age	Over 50 years of age
35%	40%	25%

IN POLAND

	2019			2020		
	Total	Male	Female	Total	Male	Female
Employees	517	113	404	520	116	404
thereof for indefinite period	406	77	329	402	71	331
thereof for definite period ³	111	36	75	118	45	73
thereof full-time	489	111	378	485	97	338
thereof part-time	28	2	26	35	5	30
New hires	152	32	120	79	25	54
Fluctuation	101	25	76	74	22	52
Parental leave	58	2	56	49	0	49

Unfortunately, it is not possible to state the age structure of the employees for our locations in Poland.



IN SWITZERLAND

	2019			2020		
	Total	Male	Female	Total	Male	Female
Employees	39	16	23	35	13	22
thereof for indefinite period	39	16	23	35	13	22
thereof for definite period	0	0	0	0	0	0
thereof full-time	31	15	16	23	10	13
thereof part-time	9	1	8	12	3	9
New hires	10	4	6	5	3	2
Fluctuation	15	6	9	8	4	4
Parental leave	4	3	1	3	2	1

Employees by age (2020):

Under 30 years of age	30 to 50 years of age	Over 50 years of age
23%	49%	28%



IN SLOVAKIA

	2019			2020		
	Total	Male	Female	Total	Male	Female
Employees	78	29	49	90	31	59
thereof for indefinite period	71	27	44	89	30	59
thereof for definite period	7	2	5	1	1	0
thereof full-time	71	27	44	87	30	57
thereof part-time	7	2	5	3	1	2
New hires	17	3	14	7	1	6
Fluctuation	19	6	13	2	0	2
Parental leave	6	0	6	7	1	6

Employees by age (2020):

Under 30 years of age	30 to 50 years of age	Over 50 years of age
17%	63%	20%

IN THE CZECH REPUBLIC

	2019			2020		
	Total	Male	Female	Total	Male	Female
Employees	341	117	224	321	111	210
thereof for indefinite period	288	100	188	294	103	191
thereof for definite period	53	18	35	27	9	18
thereof full-time	313	114	199	285	106	179
thereof part-time	28	3	25	36	5	31
New hires	57	20	37	52	20	32
Fluctuation	64	23	41	52	15	37
Parental leave	17	0	17	15	0	15

Employees by age (2020):

Under 30 years of age	30 to 50 years of age	Over 50 years of age
0%	76%	24%

IN HUNGARY

	2019			2020		
	Total	Male	Female	Total	Male	Female
Employees	71	18	53	82	21	61
thereof for indefinite period	71	18	53	82	21	61
thereof for definite period	0	0	0	0	0	0
thereof full-time	55	17	38	64	20	44
thereof part-time	16	1	15	18	1	17
New hires	12	1	11	11	2	9
Fluctuation	14	2	12	6	0	6
Parental leave	5	0	5	2	0	2

Employees by age (2020):

Under 30 years of age	30 to 50 years of age	Over 50 years of age
31%	57%	11%

As an international firm we recruit new talents largely from the local community. Therefore, with us, “local” means “national” – also because of the country-specific identity of our offices. Senior management at Rödl & Partner is referred to using the designations “Partner” and “Associate Partner” customary in our industry. At this level, all managers recruited in the participating countries are locals.

Despite the economically unstable times in the era of the Covid-19 pandemic, employment at Rödl & Partner remained stable in 2019/2020. It was very important for us that our trainees remain with our firm and continue their professional training. In the times of the coronavirus and remote work, this was sometimes challenging but our young trainees enjoy special protection at Rödl & Partner and were all taken on in the reporting period.

2.3 Employee-oriented HR policy

We are convinced that we can only be successful if we are a team in which everyone can contribute their full performance capabilities and potential. Therefore, we promote a diverse, inclusive (working) community that is characterised by respect, appreciation and openness.

DIVERSITY AND EQUAL OPPORTUNITIES



Diversity in the team not only promotes creativity and innovation, but also increases overall satisfaction. 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. This is very enriching for our collaboration: While some bring a wealth of valuable experience, others contribute to our corporate world by adding their fresh ideas. Yet others look at a problem from a completely unexpected perspective. This results in a colourful bouquet of solutions and competences.

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.

That is why, Rödl & Partner signed the Diversity Charter in Poland in 2020 and in Germany in March 2021. By signing the Charter, we sent a clear signal to our employees and clients that we are committed to tolerance and equal opportunities in the workplace.



charta der vielfalt

UNTERZEICHNET

We at Rödl & Partner condemn any form of discrimination and declare our openness to diversity as we stated in the “10 Rules for Good Corporate Governance”. A single internal complaint about workplace discrimination was resolved amicably through mediation by the employee assistance team called into life by Rödl & Partner.

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. Creating a family friendly working environment is therefore an important element of our corporate policy.

We offer our employees flexible working time models, as well as child care services and the possibility of mobile working. We offer our employees flexible opportunities for organising the place of work and the working time individually and according to the needs, not only in family emergency situations. 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 in career planning of male employees.

Our programme includes:

- Providing crèche and kindergarten places for our employees at the head office in Nuremberg or established cooperation with various child care facilities at other locations.
- Holiday childcare for our little ones
- Childcare opportunities offered at special client events, Christmas parties or other employee events
- Involvement of all our employees on parental leave in the company’s activities
- Support in returning to work after parental leave
- Participation in internal further training measures even during parental leave



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: The know-how, the many years of experience and the social competence of our employees remain with us for a long time. We sustainably foster team member loyalty. This is a key success factor in our service sector that is based on personal advice.

In 2020, we were awarded the “Success Factor Family 2020: Progress Index Compatibility“ seal for our activities in the area of family and career.

2.4 An attractive work environment

Ever since the firm was established over 40 years ago, Rödl & Partner has always made sure that stable growth goes hand in hand with sustainably generated revenues. Economic success is essential for our business activities: Only in this way can we invest in future-proofing our firm and offer our employees an attractive work environment. This includes interesting career paths and adequate pay. The professional career at Rödl & Partner should be challenging and satisfying at the same time. With our extensive further training programme, we support our personnel in developing their own potential and achieving growth.

But our caring for our employees goes beyond the workplace. We make every effort to create a family-friendly work environment where everyone feels good and receives optimal support. We express our appreciation for the dedication and commitment of our employees by offering numerous additional benefits available to all.⁴

- Bike leasing
- Sports offering (yoga, team sports e.g. beach volleyball, football, Nordic walking, back relaxation, discounts at various gyms, etc.)
- Job ticket co-financing
- Childcare options
- Company pension schemes
- Ergonomic workplace
- Medical care and services
- Employee events (ski excursions, Christmas parties, team excursions, summer parties etc.)
- Fruit bowls and fair trade coffee
- Additional days off
- Discounts for cultural and sports events
- Gifts and gift sets to celebrate special occasions (e.g. employment anniversaries, birth of a baby, retirement etc.)
- Attractive terms and conditions for various insurance products



2.5 Employee health and well-being

Companies need motivated employees in good health – at all stages of the employee life cycle. Health protection and health care are thus two important cornerstones of our HR policy.

With extensive health offering such as yoga courses, team sports (e.g. football, beach volleyball, etc.), running teams or discounted gym memberships, we want to ensure that our employees stay completely fit. In this way, we create a valuable opportunity to get a relief from working at the desk. Since 2020, our employees have also had access to the company bike leasing scheme. The programme has been received with great enthusiasm: More than 200 colleagues across Germany are already using their new bikes. In addition to being good for your health, commuting by bike also benefits the environment – it's a win-win for everyone.



Of course, we also sensitise our employees to the topic of occupational safety by offering them appropriate training courses and first-aid training opportunities. Our company doctor and our occupational safety specialist are also available for questions about occupational health and safety. They advise our employees on ergonomic workplace design, offer vaccination consultations and preventive health services or support workers if they have been absent for a longer period due to illness and are returning to the office.

Of course, a healthy work environment also includes mental well-being. At Rödl & Partner, all our employees receive individual counselling and support with physical or psychological problems. We want to further expand our health management also in the coming years – both nationally and internationally. In doing so, we always focus on the needs of our employee community.

SUPPORT DURING THE CORONAVIRUS PANDEMIC

In recent months, our company health programme has revolved around the Covid-19 pandemic. We had to quickly react to the changing environment. Of course, safety and health of our employees was top priority. With protective measures implemented early on, a well thought out hygiene concept and Corona Task Force meetings every week, we succeeded in keeping the operations of our firm going.

Whether a lone parent, a single, with or without children – the global pandemic has brought new challenges to all of us: Our everyday working life was mostly digital, personal contacts were only possible to a limited extent, the boundaries between work and private life became blurred – especially when the dining table was both a conference room and a digital classroom.

In order to be able to effectively support our team members even in difficult phases, we continuously expanded our welfare package. With innovation and creativity, our Human Resources and Training & Development colleagues developed new formats, such as virtual team lunches or the digital employee induction event. They organised online yoga and stress management courses so that participants could learn individual relaxation and stress management strategies and techniques.

In Italy, all employees were given access to an online fitness programme in 2020, and in Poland, the HR department organised training in mental well-being and crisis management. Further packages of measures are already being planned.



Our employees also didn't lose their sports spirit during the coronavirus pandemic. Hundreds of colleagues worldwide participated in local sports initiatives – for example the Via Carolina running event or the Rödl & Partner Sport Challenge in Poland.

In summer 2020, a team of highly motivated runners took part in a virtual Via Carolina running event. Although runners did not run the original route from Prague to Nuremberg, the team members celebrated the run with selfies and virtual cheering. Together, the runners ran an impressive 611 kilometres!

While, in Poland, the kilometres run were converted into zlotys and 300 young trees were planted at the end of the employee challenge, the employees in Germany used the covered kilometres to support the Rödl Employee Fund for Children's Aid. Together, the colleagues not only boosted their immune system but made a contribution to society. United by sport – also in times of social distancing.

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 a lot of transparency.

In order to offer our employees this sense of security, we restructured our employee assistance team in 2020 once again. Since the beginning of 2021, Melanie Voit and Tanja McClure have been available to assist our employees in any matters of their concern – be it a conflict in the team or other challenging situations.

Conflicts happen in the best families; decisive is that they are handled in a constructive way. The employee assistance team is available to all our employees in Germany – for example, in the following matters:

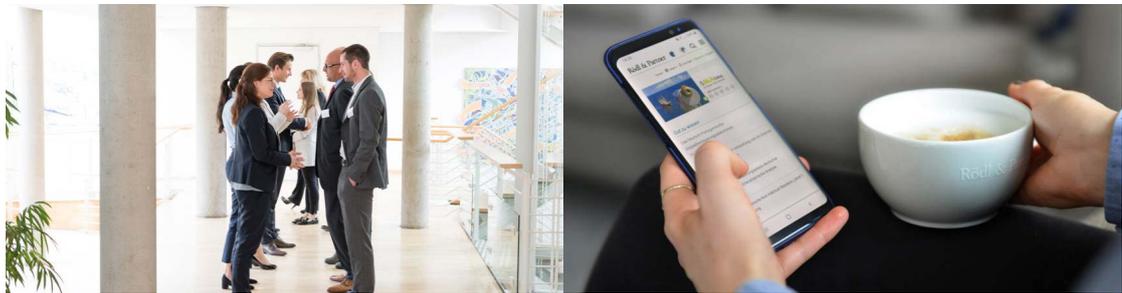
- Persistent problems in dealing with team members or managers
- Socially unacceptable treatment, mobbing
- Complaints about racist or sexist statements
- Complaints about sexual harassment

The employee assistance team is neutral, unbiased and obligated to maintain confidentiality towards third parties. Our employees may turn to the team for support and develop individual solutions together.



To support our employees even better – especially during the pandemic – in October 2020 we launched preparations for our new employee assistance platform *Mein Kümmerer* (My Carer). The digital platform is an innovative step forward for us. It has been accessible to all our employees in Germany since March 2021. *Mein Kümmerer* offers our employees easy and anonymous access to qualified aid and counselling services. With a few clicks, they can find useful information and contact persons who can help them personally or anonymously per chat. We are in close dialogue with our collaboration partner evermood to investigate whether we will be gradually expanding the platform also to cover other countries in the coming years.

Also at our locations in the Czech Republic, Hungary, Italy, Poland, Slovakia and Switzerland, our employees have contact persons in the HR department to turn to if they need support in an individual matter. In addition, employees may benefit from a range of country-specific services, such as in Poland: There, a buddy programme was introduced in 2019 / 2020, through which new employees have a dedicated contact person at Rödl & Partner to help them settle in – and that from the very first day of their work.



Our employees can rely on us that we will inform them promptly about current developments and operational changes. This is also essential for a deeply rooted culture of trust. During the Covid-19 pandemic, for example, our employees received regular updates from our Corona Task Force. Our Managing Partners also recorded personal video messages to communicate with all our colleagues worldwide. Transparency is very important to us!

2.6 Good governance and career development

Our management at Rödl & Partner plays a special role. As carers, they offer a listening ear to every team member – anytime, anywhere. Also here it is important that our management have appropriate methods and tools at hand to be able to steer the wheel in a healthy way. Through our employee assistance platform *Mein Kümmerer* they are given access to a range of articles on specific topics and counselling opportunities. As a team, we watch each other's back.

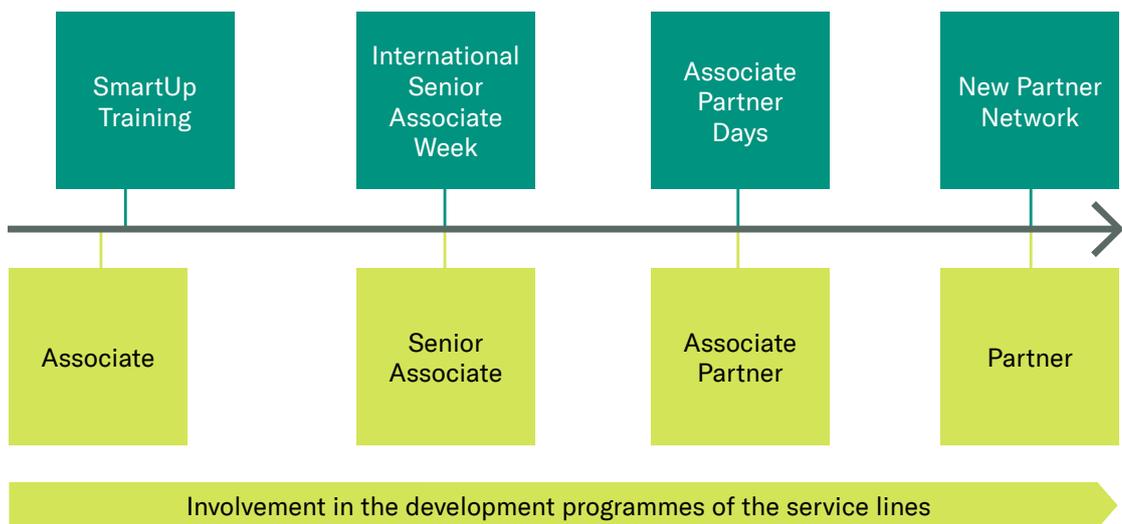
As part of our leadership development process it is important to us that our global understanding of modern and good leadership is enshrined in a leadership mission statement based on our brand core values. In September 2020, a project group from within the company developed guiding principles that are to give our managers guidance as to how to implement our brand core values in their everyday professional lives. For our employees, the leadership mission statement should be a promise for a corporate culture based on values. With the leadership mission statement, we want to initiate a continuous improvement process across the company that will help ensure that our colleagues always find an environment in which they feel comfortable, can contribute and develop and thus unfold their full potential.

CAREER DEVELOPMENT

The career paths in our organisation are as individual as the people and the responsibility within our firm varies from area to area. Our career model is intentionally flexible and leaves room for specialised disciplines and different phases of working life. That is why there is no time definition of when a career stage has to be reached. There is, however, a uniform basis for professional development.

The required expertise and responsibility are built up step by step in 4 stages: from the Associate, to the Senior Associate, to Associate Partner, and finally to Partner. Our central appointment procedure ensures that all colleagues are offered fair professional development opportunities.

With our talent programme, we offer practice-oriented training sessions for every career level, tailored to the respective tasks and responsibilities, in which our employees strengthen their personality, social skills and their entrepreneurial potential – thus continuously developing their professional and personal consulting and leadership skills. Moreover, the talent events focus on the intensive exchange of experience with colleagues. Thanks to the global approach, intercultural competencies are further developed and international contacts are strengthened.



SmartUp Training

Under the motto “Thinking outside the box & networking“, our SmartUp Programme focuses from the outset on professional and methodological further training, early integration into our business model and interdisciplinary networking. The programme comprises a diverse mix of on-the-job training, off-the-job training, interdisciplinary training and practical assignments.

International Senior Associate Week

Upon appointment as Senior Associate, new appointees assume first managerial functions in projects. Therefore, the International Senior Associate Week, which is a multi-day talent event for newly appointed Senior Associates, focuses mainly on issues such as project management and interdisciplinary collaboration.

New appointees at Rödl & Partner 2019 / 2020:

Senior Associates	2019	2020
Germany	59	88
Italy	4	8
Poland	15	16
Switzerland	4	1
Slovakia	0	0
Czech Republic	8	7
Hungary	0	0

Associate Partner Days

The appointment as Associate Partner is usually associated with the assumption of full responsibility for the operational personnel, budget and the client. As part of our Associate Partner Days, the new Associate Partners are intensively trained in the issues of management, professional leadership and business development and specifically prepared for their role as managers.

New appointees at Rödl & Partner 2019 / 2020:

Associate Partner	2019	2020
Germany	42	54
Italy	1	3
Poland	0	0
Switzerland	1	2
Slovakia	0	2
Czech Republic	5	3
Hungary	0	0

New Partner Network

The position of a Partner involves greater responsibility for internal and external projects. Partners are involved in the strategic development of the service line. The New Partner Network helps newly appointed Partners to improve their leadership skills, to further consolidate their role within the firm and to network with each other.

New appointees at Rödl & Partner 2019 / 2020:

Partner	2019	2020
Germany	20	16
Italy	2	1
Poland	0	4
Switzerland	0	2
Slovakia	0	1
Czech Republic	0	0
Hungary	0	0

2.7 Further training and development

Our internal Training & Development service unit supports further training and development of all employees worldwide. In all our activities, we always focus on people. We accompany our colleagues on their personal journey and support them in the further development of their competencies and skills. In addition, we rely on feedback interviews and personal exchange. Regular employee appraisal interviews are an important component of our HR policy at Rödl & Partner – both nationally and internationally.⁵

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.

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

In 2020, more than three thousand employees worldwide took part in our in-house training programmes and courses. This means that we have recorded an increase of almost fifty percent. Several years ago, we began to specifically expand the range of courses offered worldwide. Web-based training courses, for example, enable our employees or those on parental leave to continue their education flexibly and in a time frame that suits them.

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In some business areas, not all employees are yet given the opportunity to hold an annual feedback meeting. At Rödl & Partner, we are striving to increase this rate to 100 percent.

With blended learning concepts, we can assist our employees in translating the theory learnt during training into practice in their professional life in the long term and thus enhance the sustainability of the seminars.

Like most companies, we had to cancel some face-to-face events during the coronavirus pandemic. On average, however, our employees benefited from nearly 16 hours of further training courses in the area of personal and professional development in 2020.

Overview of participants (worldwide)⁶:

	2019	2020
Total number of trained employees	1.797	3.112
– thereof women	1.027	1.656
– thereof men	770	1.456
Total average training hours	19,57	15,96
– thereof women	18,14	19,53
– thereof men	21,47	11,89

Individual personnel development is essential for us. Therefore, we support our employees from the various service lines with specialist training courses that are specifically designed for them and perfectly tailored to the needs of the respective business area.

In audit, for example, we offer a series of four consecutive training sessions. The so-called Audit Academies are mandatory for all assistant auditors in the first three years of their professional career. Another focus of our internal knowledge development is the area of IT audit. Here, in addition to basic training courses, we have been offering the Summer Academy IT Auditor IDW since 2017. By offering numerous specialist further training courses on topics or IT systems relevant to professional law, we ensure systematic training in audit. We support our candidates in the preparation for the auditor's exam by offering them uniform financial support and granting them a leave of absence.

Our employees from the tax consulting and BPO service lines benefit, among other things, 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 support them in their preparation for the tax adviser exam with an internal three-stage further training sessions as well as accompanying online courses. 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 adviser exam.

In addition to the wide range of training courses offered by our in-house academy, our attorneys at law can attend external seminars for further specialisation. For example, we provide 15 hours of further training per year for attorneys at law, regardless of whether they need to prove the record of hours as part of training for a specialist lawyer.

The annual Attorney at Law Day offers, in addition to the specialist topics on the agenda, a good platform for personal networking among the legal professionals and, together with the practice group meetings, forms an elementary building block for upgrading the personal profile as well as for the further development of Rödl & Partner's legal consultancy both nationally and globally.

6

Since reliable data on average numbers of employee further training hours were not available in all countries covered by the report, only a global overview is possible at this point. The data were provided by our in-house academy campus.

In addition to the service line-specific training and further training programmes, we also offer numerous interdisciplinary courses.

In order to become familiar with our interdisciplinary business model right from the start and to network across disciplines, we offer career starters an extended onboarding programme in the first years of their professional career on their path to becoming a consultant. For more information on “SmartUp Programme“ please see page 29.

The internal transfer of knowledge and the awareness of our extensive and at the same time specialised portfolio are essential for our consultants and auditors so that they can provide our clients with guiding and precisely tailored consulting services. In 2020, we launched MUSCLE – “Making Use of Our Strong Legal Expertise“, a monthly webinar series with information and offers from the Legal service line. On the first Tuesday of every month, different speakers share their knowledge and lessons learned from the legal consulting practice. The array of discussed issues is diverse and varied, ranging from labour law to data protection and liability issues. Interdisciplinary and practical exchange boosts the potential of interdisciplinary cooperation and cross-selling.

Our language training courses also rely on global interdisciplinary networking. In live online training sessions, colleagues around the world come together to improve their English and German language skills working in small groups. In addition to basic language training, we also offer training focused on law or taxes.

With our Office Competence Centre, we offer a wide range of training and further training courses specifically for office assistants. As part of our “Fit4Office“ onboarding event, we share business area-specific professional and methodological knowledge and attach great importance to networking among participants. In addition, regular “OfficeNet“ webinars provide a central exchange and information platform on the latest topics. Target group-specific seminars on topics such as IT, business administration, lean office and personality development as part of the campus training programme complement the offering.

NEW TRAINING FORMATS IN THE PANDEMIC

During the Covid-19 pandemic, we not only moved our training opportunities into the digital space, but specifically expanded them to best support our colleagues during this challenging time. In addition to topics such as “Remote leadership“, the programme agenda included items both stimulating and enabling the sharing of thoughts and ideas around the topics of “Resilience“, “Stress management“ and “Work-life balance in the home office“.

The soft skills training series “Z HRem na miękko“ was launched in Poland in 2020 to give employees the opportunity to share their experiences on the challenges of mobile working. For employees in managerial positions, the Polish colleagues developed a coaching programme to help them develop their leadership skills. The pandemic has changed interpersonal relations a lot. An appreciative and good management style is crucial for successful and sustainable cooperation. That is why the HR and Personnel Development & Training team expands the offering of further training opportunities on an as-needed and individual basis.

We promoted interactive exchange and networking during the coronavirus pandemic with the aid of various tools, always keeping in mind the training of our employees in the area of digital skills. It is important that we can use the tools appropriately so that they make useful contributions to our internal and external communications.

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 new employees as well as Managing Partners and 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, our portfolio and our internal service units. In 2020, we did not hesitate to decide to switch our Employee Orientation Event (MEV) to a digital format. Even though we cannot personally meet and shake hands, our new employees at least get the chance of getting to know the entire “Rödl & Partner“ firm in a diversified framework programme.



SELECTED PROGRAMMES FOR NETWORKING

In order to be able to offer our employees worldwide tailor-made and need-based personnel development opportunities, we pay particular attention to the aspect of international networking of officers responsible for HR matters from all locations. The regularly organised RefNet network of speakers enables us to implement uniform personnel development standards across all locations worldwide. Moreover, the RefNet offers a good opportunity to exchange information on latest trends and topics in the area of human resources as well as on best practice examples and ‘lessons learned’ and, thus, to intensify the integration of personnel development measures worldwide.

We have kept in touch with many former colleagues over time. We would like to maintain and further strengthen these relations through our alumni network, which is accessible to all former employees.

The newsletter, which is released regularly, allows alumni to stay on top of the latest news and developments from Rödl & Partner. We also invite our alumni to selected professional conferences and regional events organised by Rödl & Partner. The annual networking event also offers the opportunity to meet former colleagues and new faces from Rödl & Partner in an informal atmosphere in the Nuremberg head office.

Since 2006, Rödl & Partner has regularly participated in the cross-company Cross Mentoring Programme of the metropolitan region of Nuremberg, which provides individual support for junior managers in companies from the region. As part of this programme, an experienced manager from another company is assigned to a junior manager for one year to provide them with targeted support in the further professionalisation of their tasks and role as a leader. In addition, there is a comprehensive accompanying programme in which essential communication and leadership skills are taught and trained. With 26 mentees and 12 mentors from Rödl & Partner to date, we have been able to sustainably promote cross-company exchange not least also by way of this programme.

We attach great importance to equal opportunities for our employees. Especially women face high expectations in the workplace. Female specialists and managers in particular are expected to have above-average professional and social skills.



To provide optimum support for our female specialists and managers, we have set up an individual catalogue of courses to strengthen their social and communication skills, which also contributes to intensive networking among that target group.

2.8 Social engagement

As an international professional services firm, we feel great responsibility resting upon us as auditors, lawyers, tax consultants, management and IT consultants, as well as actors within our society. Living up to this responsibility, we support small and large-scale aid projects – locally and worldwide.

As a family-owned company, the community is very close to our hearts. Our commitment to the socially disadvantaged, those in need and in distress is a matter of course for us, as is the promotion of the region. At Rödl & Partner, we are together committed to the sustainable development of the social and ecological environment.

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.

THE RÖDL EMPLOYEE FUND FOR CHILDREN'S AID



Employee Fund for **Children's Aid**

The Rödl Employee Fund for Children's Aid was established as far back as 1994 on the initiative of our employees and has successfully implemented many aid projects since its realignment in 2018. We are committed to helping children and young people in need – around the globe!

Our projects are very diverse and we respond individually to the needs of children and young people in need. Whether it is the procurement of IT equipment for hearing-impaired children, the care for girls in a church meeting centre, support for the treatment of children with cancer or materials for therapeutic purposes – we take personal care to provide help quickly and with no bureaucracy where it is needed. It is very important to us that we assist projects from the very beginning to the very end. This is only possible thanks to the initiative and commitment of our employees.

PLAY MATERIALS FOR THE MAURITIUS SCHOOL IN COBURG

The Mauritius School Ahorn near Coburg is a support centre for mental development including a school, partial inpatient therapy and a curative day care centre. In addition to the school lessons, the day care centre also offers individual support for children and young people with mental disabilities. More than 100 children and adolescents are cared for in the mixed-age day care groups. The educational opportunities offered to the children are as diverse as the children and adolescents who attend the facility.

The donation from the Rödl Employee Fund made it possible to purchase various games, such as logic puzzles, classic board games or



construction materials and play equipment. The new play and learning materials promote positive human interactions, spatial-visual perception, creativity, physical coordination, linguistic ability, logic and concentration.

CARE FOR GIRLS IN A CHURCH MEETING CENTRE IN PUEBLA IN MEXICO



It is a social institution for girls aged 6 to 15. The girls have often been victims of physical, psychological, emotional or sexual violence; many of them no longer have any family member who would care for them. The facility offers them a place to live, schooling, a balanced diet, emotional support, appreciation and preparation for their own path, also professionally.

On 18 March 2021, Roberto González (Partner, Head of Tax Consulting) and Angela Reyes (Internal Accountant) handed over our donations in kind. At the request and advice of the nuns helping in the facility, we had procured many different items of daily use, including food, clothing, hygiene items, bed linen, stationery, books, headphones, backpacks, shoes, chairs and hand and bath towels. All items were urgently needed, because unfortunately, especially during the coronavirus period, donations also decrease and the needs of the facility increase.



The girls proudly put on their new clothes and shoes, made their beds with the new bed linen and politely thanked us. As a thank-you they performed a dance they learned to the song "Jerusalema". An older girl explained first in a short speech that the song was of great importance to all of them, because the song lyrics was about a place of longing and hope. Hope is important for the girls, because they often see the future in dark colours. The girl went on to express her heartfelt thanks on behalf of all for the great gifts and the feeling that there was someone, even in faraway Germany, who thinks of the girls and shows them appreciation.

RÖDL & PARTNER AT CITY CYCLING 2020

Under the motto “Cycling together for a good cause“, Rödl & Partner participated in the city cycling initiative (Stadtradeln 2020) across Germany in 2020. Our colleagues covered a total of 23,435 kilometres. The participants came together not only for the sake of their health and climate protection but also for the well-being of the youth and children, as Rödl & Partner donated 0.10 euro to the Rödl Employee Fund for Children’s Aid for every cycled kilometre.

As a result, support could be granted to two charitable institutions. For Jugend-Reha – a medical rehabilitation facility for young people with mental illnesses in the northeast of Nuremberg – two pieces of high-quality sports equipment were purchased for the indoor area. The facility’s holistic therapy concept enables young people to gradually return to school and supports them in finding a career. Especially in times of the coronavirus pandemic, it is important that young people are given the opportunity to do sport and thus find an outlet to relax.



The Child Protection Association [Kinderschutzbund] Ulm was also provided with play and therapy materials. This institution specifically supports children and young people who have experienced physical, sexual or psychological violence, neglect or domestic violence. The Child Protection Association offers both counselling and prevention to protect children and young people. Thanks to the purchased TUKLUK playmat set, the therapy room has transformed into colourful fantasy world. With the aid of triangular and square mats, the children can build charming caves, ships or castles – an important protective space that supports the therapeutic work.

KHARKIV-NUREMBERG PARTNERSHIP ASSOCIATION

As an international firm, we are committed to tolerance, understanding and getting to know each other across national borders. That is why the city partnership between Kharkiv in Ukraine and Nuremberg is particularly close to our hearts. Our company founder Dr. Bernd Rödl was the chairman of the “Partnerschaftsverein Charkiw-Nürnberg” (Kharkiv-Nuremberg Partnership Association) from 1995 until his passing and a driving force behind the association’s mission to help people help themselves – with private initiative, and personal encounters.

With language and further training courses, a library packed with German books, 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.

In 2020, the Nuremberg House had to undergo reorganisation after the death of its long-time director, Anatoly Mozgovyy, and also face the challenges of the pandemic. Especially in this challenging time, the reliable support of Rödl & Partner was a great help. It was not only possible to finance spatial improvements for the Nuremberg House, but also new computers and functional printers.



During the pandemic, the Kharkiv soup kitchen had to close. Food packages were immediately packed in close cooperation with the “Social Aid Agency“ and distributed to those in need. Since June 2020, such packages have been distributed to 220 people every 2 months.

The children support centre also moved to work online during the Covid-19 pandemic. Since September, however, face-to-face meetings in small groups have also been possible again. In addition to supporting the child support centre, the Partnership Association again facilitated the organisation of a summer recreation camp for refugee children and for needy Kharkiv children during the reporting period. The programme included kayak trips, as well as music, dance and art projects.

For more information on the Kharkiv-Nuremberg Partnership Association or many other projects please go to <http://www.charkiw-nuernberg.de/index.php/de/>.



LOCAL ENGAGEMENT

For us, solidarity means that we stand committed to the region and the local community. As an employer, we offer motivated and creative people room to develop. But we also add value outside the walls of our corporate offices – whether as a sponsor of sports clubs, a supporter of art and culture, or as a local neighbour.

In December 2020, for example, we thanked the local residents of Walzwerkstrasse in Nuremberg for being great neighbours by handing them chocolate greeting gifts. This small gesture brought a smile on the faces of several families, people young and old, during the months of the lockdown – in any case they confirmed this to us in numerous calls and e-mails. For the Easter holidays in 2021, we gave the neighbouring kindergarten a colourful fruit basket and a book voucher for a local book store as a gift. Unfortunately, we could not hand it over in 2020 due to the short-term lockdown before Christmas.



Also in Poland, our colleagues used local support in designing Rödl & Partner’s Christmas card. For more than 10 years, the card has been designed by children from selected child care facilities. In 2020, children from the care and education facility in Wągrowiec near Poznan took part in the project. From the several dozen works we received, the drawing by thirteen-year-old Magdalena was selected as the best one and was printed on the Christmas card. Finally, there was also a Christmas surprise for the children: our colleagues prepared presents and sweets and gave couches, blankets and pillows.



We also support many local institutions and associations, such as 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. Supporting young athletes is a matter close to the heart of Prof. Dr. Rödl, who is an all-round sports enthusiast.



For a good cause, he also likes to slip into his running shoes himself, such as in the Via Carolina Run 2019. Rödl & Partner also had the opportunity to organise part of the running track at this event: The last stage thus led along the historic cobblestone street that runs from the Ostbahnhof to Walzwerkstraße right through the Nuremberg head office, past the Rosengarten to Nuremberg's Main Market Square. This is what we call local engagement!

But our teams in Munich, Kiev, Chemnitz, Moscow and Madrid also showed full commitment at the local company running events in 2019. What are tired legs compared to the feeling of team spirit that appears when you cheer each other on and push yourself to the limit? On top of that, the commitment of Rödl & Partner team members is rewarded with donations to the Rödl Employee Fund for Children's Aid or other initiatives.

No matter how, we want to engage for the sake of a positive development of the local community!

3. Nature

We are aware that our business activities have an impact on our environment. Therefore, Rödl & Partner has set itself the declared goal of reducing the negative impact and thus contributing to environmental protection. We are working on meeting this goal every day by taking various measures.



Our focus is to establish a continuous improvement process through the CSR management approach initiated in 2018 – not only in Germany but also internationally. The roll-out of our CSR programme and reporting to all 106 branches worldwide contributes to making Rödl & Partner's future working environment even more environmentally friendly. This is because the process helps us create transparency, analyse and evaluate the status quo, identify areas of potential savings and changes, and incorporate feedback from our stakeholders.

Through the CSR suggestion system launched in 2020 and the mobility survey, our employees provided us with valuable input on how we can act even more sustainably within our company – from organic milk in the coffee vending machine to the electrification of the company vehicle fleet. The numerous suggestions were reviewed by our internal CSR team and, where possible, implemented directly or transferred to a phased roll-out project.

Due to other challenges related to the coronavirus pandemic, we had to postpone certain idea proposals for some time in 2020. Complex projects also often require a longer planning phase. But sometimes you just have to try out and implement fresh ideas – as we did when launching our employee assistance platform *Mein Kümmerer*. Our CSR team is committed to implementing the suggestions and ideas of our employees and works consistently on the further development of Rödl & Partner. For us, sustainability is a team effort!

3.1 Energy

In our energy management, we focus on energy efficiency and renewable energy sources. Municipal utilities in Germany have been supplying our Rödl & Partner offices with 100 percent green electricity since 2018.⁷ In addition, a total of 194 photovoltaic modules were installed on the roof of the Nuremberg head office in 2020, which now supply around 60,000 kilowatt hours of solar power annually. This is roughly equivalent to the annual electricity consumption of 20 two-person households in Germany. On sunny days, the PV system supplies us with solar power for our own consumption; on weekends, we feed surplus energy into the local power grid. Further PV projects are already being planned to increase our share of decentralised electricity generation.

At the data centre operated by Rödl & Partner in Mettlach, various sustainability criteria were taken into account already in the planning phase. On the one hand, the data centre was



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Rödl & Partner Germany's electricity purchasing was centralised in 2018 / 2019, but not all contracts have expired yet. In 2020, 66 percent of the purchased electricity volumes came from renewable energy sources. In the future, we plan to use pure green electricity across all our German locations.

deliberately designed as not too large in size – as is the case for most data centres – in order to save energy. In addition, we leveraged the local ecological conditions and developed a resource-saving cooling concept. As a rule, the cooling of data centres is responsible for a large part of the energy consumption. In Mettlach data centre, however, the primary cooling power is obtained from a water source flowing nearby. This natural cooling concept means that the data centre requires only a small amount of energy to operate – both in the winter months and in summer. The data centre is supplied with energy for the most part via highly efficient combined heat and power (CHP) systems.

ELECTRICITY CONSUMPTION IN KILOWATT HOURS (KWH)

	2019	2020
Germany	3.458.116	3.004.638
Italy	62.278	100.611
Poland ⁸	518.184	434.443
Switzerland	28.943	27.725
Slovakia	137.495	97.407
Czech Republic	166.031	174.991
Hungary	93.446	75.056
Total	4.464.493	3.914.871

Compared to the previous year, we were able to reduce electricity consumption by an average of 12 percent. In addition to the key figures for electricity consumption, heat requirement is a decisive factor. As the table below shows, heat consumption was reduced by an average of 4 percent in 2020 as compared to 2019. The effects of the coronavirus countermeasures naturally contributed to these developments.

HEAT CONSUMPTION IN KILOWATT HOURS (KWH)⁹

	2019	2020
Germany	4.400.752	4.153.285
Italy	119.717	52.579
Poland	596.682	653.827
Switzerland	N/A	N/A
Slovakia	190.149	180.401
Czech Republic	660.088	668.533
Hungary	134.454	136.721
Total	6.101.296	5.845.346

8 In the Poznan office, it was not possible to collect reliable data for the 2019 calendar year because we shared the office space with several companies at that location. Since 1 January 2020, we have had the office space there for our own.

9 As not all data for 2020 were available at the date of finishing the editorial work on this report, we had to use estimates in some cases.

As part of renovation works in 2020, the lighting technology in Nuremberg was extensively converted to LEDs. Thanks to the approximately 600 new ceiling lights, we were able to reduce our electricity consumption for lighting by almost three quarters compared to the previous year. We achieve a lot of daylight also thanks to the open architectural design of the head office – this not only saves electricity but also creates a pleasant natural working atmosphere. Daylight-adaptive lighting with motion sensors also contributes to the conservation of resources. An automated control system ensures efficient shading. In general, we pay attention to the highest technical standards for air conditioning, heating and the building shell.

Our goal is to constantly increase energy efficiency and reduce energy consumption every year. Therefore, we are examining the possibility of implementing an energy management system in Germany in the future.

3.2 Mobility

In today's world, it is impossible to do business and live in a completely emission-free way, but there are various ways of how we can minimise our personal and corporate carbon footprint. At Rödl & Partner, we are naturally also genuinely concerned about the question of how we can reduce our greenhouse gas emissions worldwide. Mobility plays a special role here.

Because we are a service firm, business trips account for a significant share of our CO₂ emissions. Therefore, we have set ourselves the goal of continuously reducing transport-related emissions over the next few years. Adjusting our travel policy in 2020 / 2021 was a first important measure to work towards this goal.

The last few months have also shown that meetings can be handled via digital tools in many cases. As a result, we could significantly reduce the number of business trips. In fact, working with our colleagues has never been easier: modern, secure cloud systems and communication platforms enable us to work flexibly with others – whether from home, on the train or in the office.

An important pillar of our corporate culture is and will remain interdisciplinarity. Personal interactions are part of Rödl & Partner's corporate culture just like Christkindlesmarkt is part of Nuremberg. We had to do without both temporarily during the coronavirus pandemic. However, the experiences from the last few months reassured us in our decision that we should not strive for corporate growth based solely on digital cooperation. Our Rödl & Partner offices are places of encounter, learning and collaboration. They are part of our DNA – and we are standing fast to that.



However, remote work also allows many colleagues to achieve a greater work-life balance. Working parents in particular can benefit from digitisation and flexible working models. The work culture, which has changed in many ways as a result of the coronavirus pandemic, makes it easier for them to fulfil two roles – that of a parent and a colleague. That is why we will focus on a hybrid culture in the future. At the same time, working from home is also good for the environment. At Rödl & Partner, we save several thousand tonnes of CO₂ when we do not commute to work.

With a modern mobility concept, we want to change our mobility behaviour in a sustainable manner. The new travel policy gives preference to climate-friendly means of transport over cars or planes for business trips. This applies in particular to domestic travel. If the distance to the place of destination can be covered by train in less than four hours and 30 minutes, travelling by plane is not permitted. In this manner, we want to significantly reduce the number of domestic flights in the coming years.

In 2019, we already noticeably reduced our share of travels by plane. In 2019, our employees in Germany travelled 27 percent fewer kilometres by plane than in the previous year. This corresponds to approx. 274 tons of CO₂ that we were able to save. During the coronavirus pandemic, the number of travels by plane decreased even further due to far-reaching travel restrictions and health protection measures. At Rödl & Partner in Germany, travel by plane was reduced by a remarkable 78 percent in 2020. The other countries covered by the report recorded a similar trend: They covered on average 93 percent fewer kilometres by plane than in 2019.

KILOMETERS TRAVELED BY PLANE

	2019	2020
Germany	2.919.280	639.774
Italy ¹⁰	167.536	36.310
Poland	263.512	28.704
Switzerland	19.507	0
Slovakia	2.139	0
Czech Republic	60.054	0
Hungary	59.900	12.550
Total	3.490.423	681.028

In accordance with our environmentally friendly travel policy, we naturally also rely on public transport and rail. In Germany, we have reduced the number of kilometres travelled by rail since 2018, with the record low reached in 2020. This trend is attributable on the one hand to the Covid-19 pandemic. However, it also shows our intensified efforts to generally reduce business travels.

For business travels by rail we only use the Rödl & Partner company account. As business customers, we travel in a climate-friendly manner using 100 percent green electricity.¹¹ As a result, we were able to avoid 391 tons of CO₂ in 2019, and 167 tons in 2020. Our employees who travel a lot are offered a Bahncard 50 or 100.

10 In Italy, due to the lack of a monitoring system, only the travels by plane of Partners and Associate Partners could be reported for 2019. The 2020 data represent travel by plane for all employees.

11 https://www.bahn.de/bahnbusiness/gruene_geschaeftsreisen



They can be used both for business and for private purposes. In addition, we have offered co-funding for the VGN job ticket since January 2020, and we plan to make this benefit available at other locations in the future.

Our mobility concept also includes company bike leasing, which we introduced at all German locations on 1 January 2020. More than 200 bikes were ordered by the end of the 2020 calendar year. Around half of the bikes were Pedelects, which make the daily commute to work easier. Far more Pedelects are normally leased through company bike lease programmes. This means that our colleagues use a lot more muscle power during a day compared to other bike commuters!

We are continuously developing the Rödl & Partner mobility concept according to the needs of our employees. We want to make our working environment even greener and provide our employees with attractive, modern mobility options. We want to achieve this both nationally and internationally.

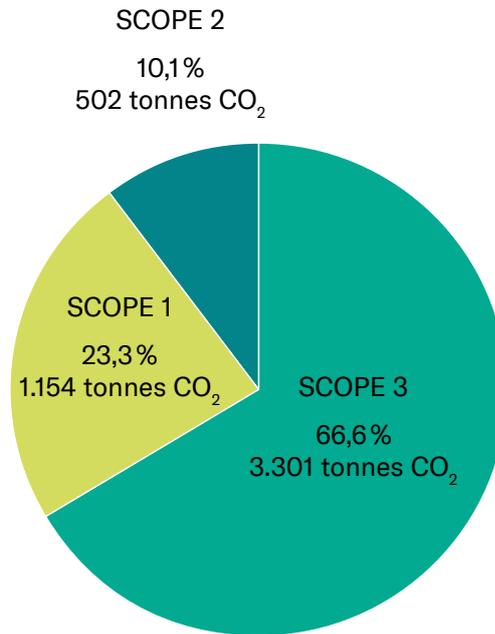
The mobility survey carried out in 2020 in Germany showed which adjustments we can still make for the future. These include, for example, the expansion of electric charging stations across all locations, making mobility options more flexible, and investments in a more bicycle-friendly infrastructure. The suggestions and ideas put forward by employees were taken into account when developing our mobility concept and will be implemented nationwide wherever possible. We will also conduct employee surveys at our international offices in order to gain a better understanding of the needs of our colleagues and to define appropriate measures on this basis.

3.3 Emissions

Every company should strive – to the best of its abilities – to reduce its ecological footprint. We take on that responsibility. For 2019, we collected the most important key figures for Germany for the first time in order to determine our carbon footprint. On this basis, we are currently developing a climate roadmap for the period 2021-2025.

However, climate protection is an issue of international concern. We therefore encourage all our locations around the world to also carry out an assessment of greenhouse gas emissions and set ambitious targets and measures. The individual local conditions must be taken into account. The CSR Team Germany supports the colleagues from our international offices in developing the concept and its implementation.

GREENHOUSE GAS BALANCE GERMANY 2019



Below, we present information on our carbon balance calculated for Germany for the 2019 calendar year. The system limit for our carbon balance was determined based on all our offices in Germany. The accounting was carried out in accordance with the internationally recognised Greenhouse Gas Protocol Standard. The corporate-level accounting for greenhouse gas emissions differentiates three scopes, which are used to distinguish between different types of emissions.

CO₂ EMISSIONS OF RÖDL & PARTNER 2019 BROKEN DOWN BY SCOPE¹²

Scope 1 emissions comprise all direct emissions resulting from our business activities in the narrower sense. At Rödl & Partner, these arise predominantly from the petrol and diesel consumption of our company vehicle fleet and from the combustion of natural gas and heating oil in the offices we own. In total, Scope 1 emissions in Germany amounted to approximately 1,154 tonnes of CO₂ in 2019.

Scope 2 emissions are all emissions generated during the production of electricity and heat by utility companies. They are therefore indirect greenhouse gas emissions, which can, however, be clearly attributed to Rödl & Partner. As not all offices had yet switched to our 100 percent green electricity tariff in 2019, we generated approximately 502 tonnes of CO₂ in this area.

Scope 3 emissions encompass all other indirect greenhouse gas emissions associated with upstream and downstream processes of the company's activities. These include, for example, business trips or the commuting activities of our employees. At 3,301 tonnes of CO₂, Scope 3 emissions represent the largest share of our carbon balance.

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Because we did not always have sufficiently reliable data records available for the accounting, certain values were estimates. These values will be adjusted in the next report.

Emission source Scope 1	Description	CO ₂ emissions in tonnes	Share in percent
Petroleum	Combustion for trips using company vehicles (company vehicle fleet)	52	1,0%
Diesel		821	16,6%
Natural gas	Combustion in generation facilities owned by the company	248	5,0%
Heating oil	Use of heating oil for heating gas plants which are owned by the company	33	0,7%
		1.154	23,3%
Emission source Scope 2	Description	CO ₂ emissions in tonnes	Share in percent
Electricity (green electricity)	Amount of green electricity purchased via the local utility company	0	0%
Electricity (old contracts)	Amount of purchased electricity under old contracts	492	9,9%
District heating	Amount of district heating purchased	10	0,2%
		502	10,1%
Emission source Scope 3	Description	CO ₂ emissions in tonnes	Share in percent
Operation of leased assets	Energy consumption by leased assets not included in Scope 1 and 2	320	6,6%
Business travels by plane	Business travel in vehicles not owned by the reporting company. Kilometres travelled by air are recorded.	855	17,5%
Business Travels Rail Long Distance / Local Transport	Business travels in vehicles not owned by the company. Kilometres travelled by rail are recorded.	14	0,3%
Business travels using rented cars	Business travels in vehicles not owned by the company. Kilometres travelled in vehicles of contracted companies.	112	2,3%
Material consumption Paper	Emissions data from the production and supply of recycled paper	45	0,9%
Employee commuting ¹³	Trips in vehicles not owned by the company. Employee trips to and from work are triggered by the company's operations.	1.955	40,1%
		3.301	66,6%
TOTAL		4.956 tonnes CO₂	100%

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Because we had no detailed information about the used means of transport or the mileage covered, for the calculation of the CO₂ balance, we used estimates based on the 2020 mobility survey. For projections, we assumed an average of 250 working days per year.

In 2019, the business activities of Rödl & Partner in Germany led to the emission of about 4,956 tonnes of CO₂. For the coming years, we have set ourselves the goal to gradually decrease our carbon footprint. By investing in an environmentally friendly mobility concept or energy-efficient technologies, we want to reduce our carbon balance. At that point, it is particularly important for us to promote projects that can reduce our greenhouse gas emissions in the long term. In addition to measures aimed at reducing our energy consumption, in the future we will also invest in the expansion of renewable energies.

3.4 Green Office

The way we shape our shared corporate world is an important element of our environmental management system (EMS). The people we work with in a team contribute not only to a pleasant working atmosphere, but also the environment itself. Rödl & Partner attaches importance to modern office equipment. Open, bright office space offers space for creativity.

When selecting a location, we take various factors into account, such as the public transport connection or the connection to the local bicycle network. Newly leased or constructed office space should, as far as possible, meet the standards of a nearly zero-energy building and its energy performance certificate should show one of the highest categories according to the Building Energy Act or an equivalent regulation in the respective country.

With our own real properties, we can more easily influence the infrastructure and workplace design than with rented office space. But we also use our voice as a stakeholder and seek dialogue with our landlords to drive 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.



In addition, it is important to us that we reduce the amount of waste we produce. We sensitise our employees to handling waste carefully. Instead of disposable coffee cups, for example, we now only use porcelain cups in Germany. All employees of the Rödl & Partner family are encouraged to save natural resources.

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. Digital tools are also used in the specialist departments in a targeted way. Our lawyers, for example, use the dedicated electronic lawyer inbox beA to exchange digital documents with courts and other lawyers; to keep files in digital format we also use our in-house product, Rockfish.

Across the countries covered by the report, we reduced our paper consumption by nearly 35 percent in 2020. Paper consumption per capita decreased even by nearly 50 percent on

average in 2020 compared to 2019. The introduction of a new ERP system contributed to that, among other things, which made it possible to digitise our work processes even more.

Since 1 January 2021, payroll accounts have only been available in digital format in Germany. In addition, nearly only recycled paper was used in Germany and Italy.¹⁴ This target should also be achieved by our international offices in the coming years.

Paper consumption in kilogrammes 2019 / 2020¹⁵:

	2019	2020
Germany	56.366	43.910
Italy	5.950	1.175
Poland	13.508	7.556
Switzerland	1.914	1.284
Slovakia	1.718	466
Czech Republic	6.135	5.110
Hungary	2.625	1.485
Total	88.215	57.986

Paper consumption per capita (in kilogrammes) 2019 / 2020:

	2019	2020
Germany	29	22
Italy	31	5
Poland	26	15
Switzerland	49	37
Slovakia	22	5
Czech Republic	20	16
Hungary	33	19
Total	30	17

14 Only few subsidiaries in Germany had not yet switched to recycled paper in their paper purchases in 2020. They represent less than 5 percent of the purchasing volume. Their transition is planned for 2021.

15 The data is based on the paper purchase orders placed by the offices in the reporting year. Possible inaccuracies cannot therefore be entirely ruled out.

STATE OF THE ART TECHNOLOGY – ALSO FOR THE ENVIRONMENT

When purchasing new technical equipment, such as laptops or printers, we pay attention to high environmental standards. Energy-efficient technology is important for a service firm like ours in order to minimise our ecological footprint.

However, we don't just need modern, smart technology to protect natural resources. This requires the commitment of each and every individual. By consciously shutting down the laptop and not leaving it on standby overnight, you make an important contribution to resource conservation and climate protection. We appeal to the individual responsibility of all our employees and regularly give them useful tips on how they can act (more) sustainably in their everyday work.

DIGITAL TRANSFORMATION & RESPONSIBILITY

For a professional services firm like ours, data exchange is an important part of our daily work. Our *Rödl Private Cloud* ensures maximum security and performance. For this solution, we won the Digital Champions Award in the category "Digital Customer Experience" in 2017. In addition, in 2020 Rödl & Partner was awarded the IT Innovation Prize in the area of industry software by Initiative Mittelstand for the third time in a row.

Digitisation is deeply rooted at Rödl & Partner. We not only accompany our clients on their way to digital transformation, but also strive to remain sustainable ourselves. In recent years, we have invested a seven-digit amount of euros in our infrastructure programme to increase the productivity, quality and flexibility of our corporate processes.

A second strong lever for greater sustainability is the development of new, digital products and services. With applications such as RDoX, Caseware, REXPORT, GATE or SMARENDO, we support our clients in their ongoing digitisation. Innovative solutions often help to use fewer resources and thus contribute to sustainable development.



Nevertheless, digital devices, networks and data centres also leave an ecological footprint that cannot be ignored. Therefore, an important concern of Rödl & Partner is not only to raise the awareness of our employees in dealing with electronic devices and digital platforms, but also to focus on sustainable, efficient data centres.

The servers used in the Frankfurt data centre are operated under a co-lease agreement with our partner Equinix. Equinix data centres are built in an energy and resource efficient manner and meet high environmental and energy management standards. Using various measures, such as an intelligent control system or the natural cooling of equipment using cold groundwater, in-house energy consumption is reduced and CO₂ emissions are cut. Equinix's long-term goal is to supply all its data centres worldwide with 100 percent renewable energy. This goal was already achieved in Germany in 2014.

Sustainability must be taken into account in the digital transformation. We will only be successful in the long term if we combine these two megatrends – this we are certain of.

3.5 Personal initiative required

Personal initiative instead of waiting. Particularly in the area of sustainability, it is often necessary to take action yourself and assume responsibility. In order to make our employees even more aware of the topic, we organised the ACTION WEEK Sustainability in September 2020.

From 20 to 24 September 2020, we engaged in 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 meeting the UN's Sustainable Development Goals (SDGs). In 2020, numerous organisations campaigned for sustainable development – with almost 4,000 initiatives across 25 European countries.

With a mix of digital and in-presence events, the CSR team organised a varied and informative theme week. Our colleagues in Germany received short informational emails on various sustainability-related topics every day. They were able to submit their own ideas on how we can develop our company sustainably via the newly established CSR suggestion system.

Sustainability may be achieved by many small actions. For this reason, we motivated our employees to take action themselves. Those who came to work by bike were given fresh fruit and a warm welcome from our trainees. On top of that, they were given a sustainable gift as a thank-you for their sports commitment. Anyone who needed to get their bike back into shape could take advantage of the free mobile bike service at the Nuremberg head office.



To promote health and well-being of our employees, various health opportunities were made available as part of the Sustainable Development Week. With the Vitalscreening in Nuremberg, our employees could learn more about their personal health status. An expert analysed certain health metrics and then gave the participants easy-to-implement tips on how to strive for a healthy lifestyle. In addition, our employees were given the opportunity to digitally book a nutrition check-up with subsequent counselling or to attend a lecture on the topic of “Healthy nutrition at work and in everyday life”.

Together with the children from the “Schlaue Füchse“ daycare centre, the CSR team set up four raised beds next to the cafeteria terrace. The beds, which vary in size, enable young and old to garden easily and in an uncomplicated manner. Since spring, fresh herbs as well as fruit and vegetables have been growing there, which are used for a healthy midday snack in the daycare centre.



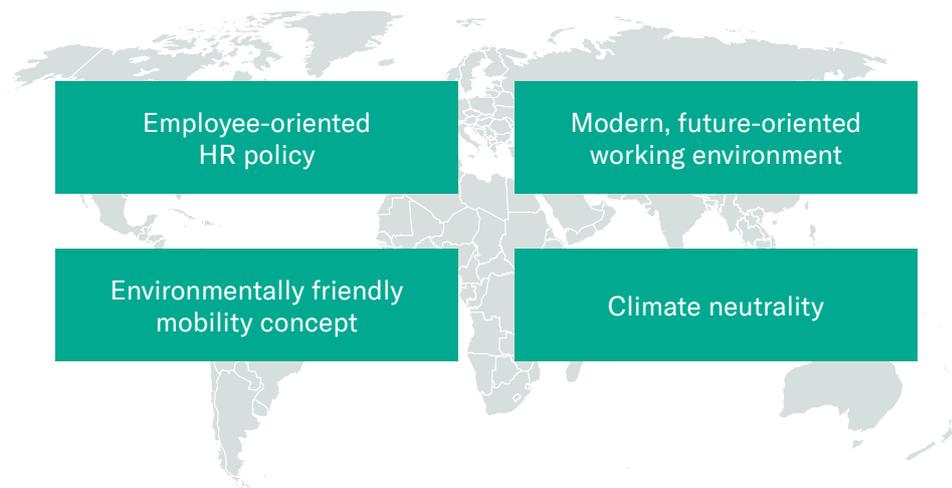
It is important to create awareness among colleagues of the topic of CSR and sustainability, as it is ultimately also the responsibility of each and every individual to advocate for sustainable development.

4. Future

Our ambition is to become better and better. In the last two years, we have already successfully implemented several projects. However, every improvement process thrives on continuous measures, which must also be implemented in the coming years.

One thing is certain: We will stick to our ambitious goals and pursue them with passion. Rödl & Partner's CSR team works every day on the further development of our company-wide sustainability concept. We are systematically expanding the CSR management approach and successively implementing the standards established in Germany in our international offices. Together, we are committed to sustainable development locally and globally.

WHAT GOALS HAVE WE SET OURSELVES FOR THE FUTURE?



We want to be a reliable partner not only for our clients, but also for our employees. In order to provide an interesting, challenging and supportive working environment for our employees, our plans include, among others:

ENCOURAGING DIVERSITY

The topic of diversity has become an integral part of public discourse. At Rödl & Partner, we also want to continue to advocate for this topic. The further development of our diversity strategy is aimed at promoting an environment where competence, creativity and social justice come first.

COMPLIANCE

Ethics and integrity are important elements of our activities at Rödl & Partner. Applicable law, our internal guidelines, and principles of professional ethics are fully complied with by our employees. In Poland, we went a step further in 2020 and laid the groundwork for a compliance management system. In the future, we would like to pursue these ambitions on an international level as well.

WE TAKE CARE OF YOUR BUSINESS

By introducing the *Mein Kümmerer* platform, we expanded the scope of our employee assistance measures in 2021 to keep up with the times. To further strengthen this area, we are planning a number of projects. The health and well-being of our employees are of particular concern to us.

This is reflected also in the expansion of our Corporate Volunteering Programmes. Our aim is to promote the social engagement of our employees. With a company-wide programme, we want to offer all employees the opportunity to take on responsibility and volunteer outside of their work at Rödl & Partner.



To contribute to achieving climate neutrality, we will take further measures in the coming years to reduce our carbon footprint with our own means. We are, of course, also stepping up our efforts to work in a paperless and resource-efficient manner.

GREEN ELECTRICITY

The integration and use of green electricity is an important part of our future development. In Nuremberg, we plan to erect a solar fence along the company boundaries. In addition, we are currently examining at which locations we can install further photovoltaic systems to boost our “clean” electricity production. In the future, our employees and clients will also be able to charge their electric vehicles with solar power during working hours or during a meeting at one of our offices.

ENERGY STANDARDS

Older buildings in particular no longer meet today’s environmental standards. Therefore, we verify whether our own real properties comply with energy standards and plan to make future renovations to bring them into line with green standards.

MOBILITY

A modern mobility concept will be developed in order to sustainably impact the mobility behaviour of our employees. To this end, the mobility modules will be continuously expanded – for example, through car-sharing opportunities promoted by Rödl & Partner. In addition, we have set ourselves the goal of obtaining certification as a bicycle-friendly employer. In this way, we are laying the basis for a sustainable working environment. After all, people who come to work by bike are not only making their contribution to the environment, but they are also improving their own health. We are currently examining the possibility of drawing up an extensive mobility budget for our employees in order to make mobility options more flexible and the sustainable behaviour even more attractive.

REMOTE WORK FOR THE BENEFIT OF CLIMATE PROTECTION

Even after the coronavirus pandemic, remote work from home should still be possible. This not only saves time and money, but also reduces greenhouse gas emissions. Our HR team is currently drawing up a guideline on flexible working.

ACTIONS FOR MORE SUSTAINABILITY

The European Sustainable Development Week, in which we took part for the second time in 2021 with diverse activities, is to become an annual event for Rödl & Partner. The aim of the theme week is to initiate projects and events that contribute to sustainable development and meeting the UN's Sustainable Development Goals (SDGs). We want to use this opportunity to inform our employees about current developments around sustainability and to promote greater awareness. Only together can we successfully transform our company and economy!

5. GRI Index

GRI data		Page	Comment
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102-2	Activities, brands, products and services	8	
102-3	Location of headquarters	60	
102-4	Location of operations	9	
102-5	Ownership structure and legal form		Confidential
102-6	Markets served	8-9	
102-7	Scale of the organisation	8-9, 11	
102-8	Information on our employees and other workers	19-23	
102-9	Supply chain		Irrelevant
102-10	Significant changes to the organisation and its supply chain	11	
102-11	Precautionary principle or approach	8	
102-12	External initiatives	14	
102-13	Membership in associations and interest groups	14	
STRATEGY			
102-14	Statement from the most senior decision-maker	4-6	For more information on Rödl & Partner's sustainability approach, please see the interview with Prof. Dr. Christian Rödl: https://youtu.be/aWMMmW87jOr0
ETHICS & INTEGRITY			
102-16	Values, principles, standards and norms of behaviour	10, 15	
102-17	Procedures for advice and concerns about ethics	10, 15	
CORPORATE GOVERNANCE			
102-18	Governance structure	11-12	
102-19	Delegating authority	11-12	
102-20	Executive-level responsibility for economic, environmental, and social issues	11-12	
102-21	Dialogue with stakeholders on economic, environmental and social issues	12, 18	

STAKEHOLDER ENGAGEMENT			
102-40	List of stakeholder groups	17-18	
102-41	Collective bargaining agreements		Irrelevant
102-42	Identifying and selecting stakeholders	17-18	
102-43	Approach to stakeholder engagement	17-18	
102-44	Key issues and concerns raised	18, 41, 45, 51	
REPORT PROFILE			
102-45	Entities included in the consolidated financial statements	7	
102-46	Defining report content and topic boundaries	7, 13	
102-47	List of material topics	13	
102-48	Restatements of information	-	
102-49	Changes in reporting	7	
102-50	Reporting period	7	01-2019 to 12-2020
102-51	Date of the most recent report	7	June 2018
102-52	Reporting cycle	7	Reporting cycle of two years
102-53	Contact persons for questions regarding the report	7	
102-54	Statement on reporting in accordance with the GRI Standards	7	
102-55	GRI content index	56-60	
102-56	External audit of the report		No external audit
Issue-specific standard disclosures: economics			
ECONOMIC PERFORMANCE			
201-1	Direct economic value generated and distributed	11	
MARKET PRESENCE			
202-2	Share of senior executives recruited from the local community	23	
FIGHT AGAINST CORRUPTION			
205-2	Communication and training in policies and procedures	15	
205-3	Confirmed incidents of corruption and actions taken	15	
ANTI-COMPETITIVE BEHAVIOUR			
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	15	

Issue-specific standard disclosures: Ecology

MATERIALS

301-1	Materials used by weight or volume	49	related to paper consumption
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ENERGY

302-1	Energy consumption within the organisation	41-43	
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302-4	Reduction of energy consumption	42-43	
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EMISSIONS

305-1	Direct (Scope 1) GHG emissions	45-48	related to the German locations
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305-2	Energy indirect (Scope 2) GHG emissions	45-48	related to the German locations
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305-3	Other indirect (Scope 3) GHG emissions	45-48	related to the German locations
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305-5	Reduction of GHG emissions	44	
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Issue-specific standard disclosures: social issues

EMPLOYMENT

401-1	New employee hires and employee turnover	19-22	
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401-2	Company benefits provided only to full-time employees, but not to temporary or part-time employees	25	
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401-3	Parental leave	19-22	
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LABOUR / MANAGEMENT RELATIONS

402-1	Minimum notice periods regarding operational changes		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.
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OCCUPATIONAL HEALTH AND SAFETY

403-3	Occupational health services	25-26	
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403-5	Employee training on occupational safety and health	25-26	
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403-6	Promoting employee health	25-28	
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EDUCATION AND FURTHER TRAINING

404-1	Average number of hours for education and further training per year and employee	32	
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404-2	Programmes for upgrading employee skills and transition assistance programmes	31-35	
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404-3	Percentage of employees receiving regular performance and career development assessment	31	
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DIVERSITY & EQUAL OPPORTUNITIES		
405-1	Diversity of governance bodies and employees	11, 19-23
405-2	Ratio of basic salary and remuneration of women to men	Confidential
NON-DISCRIMINATION		
406-1	Incidents of discrimination and corrective actions taken	24
FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING		
407-1	Establishments and suppliers in the case of which / whom the right to freedom of association and collective bargaining may be threatened	<p>Rödl and Partner respects the self-evident right of freedom of association in any possible form. Nevertheless, forming associations of workers to represent their interests against the management is not compatible with our self-image or that of the liberal profession. Also in view of the horizontal hierarchy models traditionally applied at Rödl & Partner, forming associations of workers to represent their interests is not appropriate or even necessary.</p> <p>Since we are a service firm and we do not engage any major suppliers, their freedom of association and collective bargaining negotiations are not relevant to this report.</p>
CUSTOMER PRIVACY		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	16

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