

The background of the entire page is a photograph of a modern, multi-story building with a lush green rooftop garden. The garden is filled with various plants and flowers, and several curved, glass-enclosed walkways or viewing platforms are visible. The sky is a deep blue with some light clouds. The TPA logo is in the top right corner, and the title and tagline are in the upper left. The website URL is at the bottom center, and a list of locations is at the bottom left.

*tpa*

# Sustainability Report 2021

Because responsibility matters.

[WWW.TPA-GROUP.AT](http://WWW.TPA-GROUP.AT)

Graz Hermagor Innsbruck Klagenfurt Krems Langenlois Lilienfeld Linz Schrems St.Poelten Telfs Vienna Villach Zwettl

## Imprint

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## Foreword

***“We can change the world by taking responsibility.”***

*Karl Raimund Popper*

Dear Reader,

We are very pleased to present our second Sustainability Report. This is the second consecutive year that we have reaffirmed our unconditional commitment to value-based corporate governance. In this report, we focus on the activities of TPA Austria, in short TPA, in 2021, about which we have a lot to report.

The effects of advancing climate change have already changed public perception and are presenting the world with enormous challenges. This global development does not stop at our everyday business or the financial markets. Companies that do not adhere to the highest environmental standards and ethical norms put their future viability at risk in the medium term. As a result, sustainability has already become a determining economic factor. Through the taxonomy, the EU has prescribed a comprehensive set of rules and demands transparency from all actors in the financial markets. Companies can take advantage of these requirements, for example, in loan negotiations, because those who present sustainable key figures receive better financing conditions.

We are also in a learning and transformation process. With the expansion of our

ESG department in 2021, we have taken a pioneering step for TPA and also accompany our clients in their development. We have greatly expanded our focus in the area of ESG, sustainability and EU taxonomy consulting, offering companies support in the preparation of sustainability reports according to various standards, ESG rating issues, ESG due diligence, questions on EU taxonomy, green, sustainable and social finance, as well as regulatory and capital market-related ESG issues.

In 2021, many companies were still struggling with the effects of the Corona pandemic - they had to cope with a multitude of tasks and challenges. This has also had an impact on our industry, as home office, short-time work, Corona aid and co. have meant that tax firms have been very busy for the last two years. We can say that our tax advisors have become crisis companions during the pandemic. Both short-time work and the constantly changing measures of the federal government have made it very difficult for companies to keep track of all subsidies and support. We see it as our contribution to crisis management to ensure that we offer orientation through these complex matters and systems and support our customers to the best of our ability.

“Nothing is as constant as change” Heraclitus of Ephesus, 535-475 B.C. When we look at the economic-political and social developments of recent years, this well-known and approximately 2,500-year-old quote is highly topical. But especially in turbulent times, we need stability to ensure security, quality and perspectives. Our constant is the commitment and loyalty of our employees, of whom we are very proud. Without their great commitment,

our successes would not have been possible. We would especially like to thank our clients: Their trust in TPA drives us to deliver top performance every day.

We hope you will enjoy reading our report.  
Best regards,




Ingrid Winkelbauer



Robert Lovrecki



Karin Fuhrmann

on behalf of all partners



**We report on:**

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A photograph of a modern office interior. On the left, there is a dark, curved reception desk with a potted plant and a fruit basket on top. The background shows a hallway with a white wall and a television mounted on it. The floor is covered in a light-colored, patterned carpet. A green rectangular border is overlaid on the right side of the image, framing the text.

# About TPA

***“Through the individual efforts of each and everyone, which the current economic environment requires, positive contributions to ecologization are made. Sustainability is more than a buzzword, it is the driving force to positive economic development and to overcoming the climate crisis.”***

*Karin Fuhrmann, TPA Partner*

TPA Austria is one of the leading Austrian tax consulting firms. Our roots are located in Austria and set a strong regional focus on advising medium-sized companies. In the fourteen Austrian offices in Graz, Hermagor, Innsbruck, Klagenfurt, Krems, Langenlois, Lilienfeld, Linz, Schrems, St. Pölten, Telfs, Villach, Vienna and Zwettl, around 664 employees support our clients. We cover almost every sector - from services to trade and commerce to the energy industry. From the very beginning, TPA has placed a special focus on real estate in all its consulting services.

The advantages for our clients are obvious. Like us, many of them have their roots in Austria, but are often active

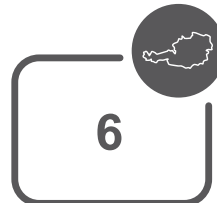
throughout Europe or worldwide. They benefit from our cross-border, personal support, from our locations in the most important cities in Central and South-Eastern Europe and from our specific know-how. Thanks to our strong roots in the countries of Central and South-Eastern Europe, we have a profound understanding of the respective tax law and cultural particularities of these regions.

Through the alliance partnership with the Baker Tilly International network, all 12 countries of the TPA Group have an optimal network worldwide at their disposal and are able to provide high-quality services in all economically important cities and regions of the world.



## The TPA Group: Regional roots. Worldwide network.

### TPA AUSTRIA



### THE TPA GROUP



Status End 2021

### COUNSELING WITHOUT LANGUAGE BARRIERS



We have been on the ground in all these countries for a long time.



We have known the markets and their peculiarities for many years.



Our cultural understanding facilitates many steps.



We offer you the advantages of a group of companies.

### THE TPA GROUP. REGIONAL ROOTS. WORLDWIDE NETWORK.

The Baker Tilly International network comprises 123 independent member firms in 148 countries and is one of the top ten global advisory networks.

Within the Baker Tilly International network, the TPA Group forms the Baker Tilly Europe Alliance with Baker Tilly in Germany.

## TPA Management

TPA is a partnership-based company. Important decisions are made in the shareholders' meeting. Department heads are responsible for internal service functions such as human resources, IT or corporate communications, each of whom is sup-

ported in their work by a partner assigned to them. The management team, which is elected every two years by the shareholders, represents the company externally – apart from customer advisory services – and controls internal processes.

## The TPA Management Team

The management team consists of six partners and is divided into the departments "Austria" and "Central and South Eastern Europe". The members of the management team are elected every two years at the partners' meeting (consisting of all Austrian partners). In 2022, after 13 years of continuous and intensive work in

the management team, Leopold Brunner decided in advance not to stand for re-election. Ingrid Winkelbauer was elected in his place; she has been a member of the Management Team since 1 September 2022. In the reporting year 2021, the Management Team was composed as follows:

### Austria



Leopold Brunner



Karin Fuhrmann



Robert Lovrecki

### Central and South Eastern Europe



Klaus Bauer-Mitterlehner



Thomas Haneder



Leopold Kühmayer

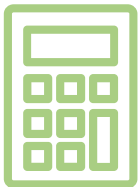
GRI 102-18, GRI 102-19, GRI 102-20, GRI 102-22, GRI 102-23, GRI 102-24, GRI 102-26, GRI 405-1

## Our high-quality services

We have continuously expanded and systematically developed our professional portfolio over the four decades of our existence. Sector-specific expertise – from

real estate, trade and services, manufacturing industry and health care to the energy industry, non-profit and viticulture – distinguishes our team.

### Tax advisory



“Strength through specialisation” - TPA is one of the largest companies in Austria specialized in tax consultancy. In tax consultancy, our employees are competent contact persons for all tax and business management issues. The topics range from day-to-day accounting, including annual financial statements, payroll accounting and tax consulting to support for national and cross-border projects, such as reorganisations, transactions and succession planning.

### Management Advisory



Within the framework of our management consultancy, we offer a wide range of advisory services, from classic services to advice on all national and international funding programmes. Our colleagues support the development and optimisation of companies and processes with their technical and methodological expertise. At TPA, a focus is placed on ESG and digitalisation. This includes, among other things, the development of a tailor-made ESG strategy for companies, the preparation of or support in the preparation of reports as well as advice on sustainable finance and ESG topics relevant to the capital markets.



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# **Why sustainability is important to us**

***“Collecting facts and figures and pursuing ambitious sustainability goals help us to make our contribution to the green transformation visible and measurable.”***

*Eva Aschauer, Head of ESG | Partner Advisory*

## Sustainability at TPA

Sustainability is more than just a buzzword for us. We see it as our duty to work together for something great. We want to make a greater contribution to ensuring that the world remains liveable for the next generations. A good example in this context is the Energy Tomorrow event, which we have been organising since 2011. Meanwhile, Energy Tomorrow has developed into an established industry event that looks at the latest trends in energy efficiency and the feasibility of new energy models.

We attach great importance to the ecological footprint and will increasingly address this issue in the future and work on reducing emissions with targeted measures: Acting responsibly and using resources sparingly are essential factors. If all companies consistently start to stick together and take economic, ecological and social responsibility, a force will be unleashed that both our environment and we will feel in our everyday lives, which will open up undreamt-of possibilities for us.

Acting responsibly in the sense of a sustainable future is important to us. In 2021, this was further concretised through additional qualifications, certifications and internal instructions for action and anchored even more deeply in the company. In 2022, we want to use a company-wide campaign to raise the awareness of our employees on the subject of ESG and climate protection. In shaping our contributions, we are guided by the United Nations' vision of a sustainable future for all and therefore include the Sustainable Development Goals, in short SDGs, of the 2030 Agenda as a guideline in determining the topics that are important to us. We will exhaust our possibilities and adapt where necessary in order to make substantial contributions to the achievement of the goals within the framework of our activities. This also includes advancing the agenda for a sustainable future, promoting understanding of it among our internal and external stakeholders, and supporting our customers on the path to a sustainable future.





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# **SDGs – UN Sustainable Development Goals**

## UN Sustainable Development Goals – SDGs

The 2030 Agenda is a guideline for climate protection, fair working conditions and against hunger and poverty. It contains 17 Sustainable Development Goals (SDGs in short) and was adopted on September 25th, 2015 by 193 heads of state and government at the Summit of the United Nations. It sets out the following five core messages:

1. Focus on the dignity of the human being
2. Protect the planet

3. Promote prosperity for all
4. Promote peace
5. Build global partnerships

The agenda is directed at nations for the creation of legal frameworks suitable for this transformation and requires a great deal of effort from all stakeholders from business, science, politics and society, in order to shift our thinking and acting in the right direction that corresponds to the goals.



The 17 SDGs apply to industrialised, emerging and developing countries in the same way, and encompass social, environmental, and economic sustainability. The implementation of these goals is intended to end poverty and hunger, fight inequality and strengthen the right to self-determination of all people. Gender equality, education and training and a good and healthy life are to be ensured in all 193 member states of the

United Nations. Prosperity for all should be promoted and lifestyles shall be made sustainable worldwide. Respect for the ecological limits of the earth, combating climate change, preserving natural resources and sustainable consumption are at the heart of the transformation. Respect for human rights and global partnerships are essential to achieve the goals.

As the first continent worldwide, the European community of states published its approach to this commitment in December 2019: The EU Green Deal refers in its strategies and measures for a climate-neutral, resource-saving and technology-leading Europe to the commitments of the European states to the Paris Climate Agreement

to reduce global warming and the achievement of the UN Sustainable Development Goals.

At TPA, we recognise the need for our own contributions to the European goals and also know that we are still at the beginning of this journey.

## How we organize sustainability at TPA

For the continuous improvement of our performance in the area of corporate sustainability, it is of great importance to view it in an integrated way and to anchor the control at the highest level. Karin Fuhrmann and Gerald Kerbl are responsible for this at partner level at TPA. The Human Resources, Corporate Communications and Procurement and Facility Management departments provide integrative and

operational support for this and exchange information on topics and developments in regular meetings in order to review the implementation of measures taken so far, discuss initiatives and work on the further development of the sustainability agendas. The partner representatives in the team pass these on to the partner committee.

## Our contribution to the SDGs

TPA is committed to the 17 SDGs and supports the achievement of these goals. A relevance analysis identified those SDGs to which we contribute through

direct and indirect influence. These SDGs are listed below, along with TPA's measures for the individual sub-goals.



*3.8 Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all.*

TPA provides occupational health care in the workplace, an external safety specialist, promotion of workplace quality, support for work-life balance through sporting opportunities and other activities (see page 57).

4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and an appreciation of cultural diversity and culture's contribution to sustainable development.



**Promotion of our own employees:**

In 2021, our employees spent **26,713 hours** in further education; continuous improvement of professional training; LOOP trainee programme - a one-year rotation programme for university/university of applied sciences graduates.

**Our educational mission:**

30 employees were working at different universities in 2021 (40 in 2020), currently focussed on economic topics, sustainability topics will also be included in the future;

Job application training, test days and workshops for young professionals (see page 55 onwards).



*5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.*

*TPA strives for an equal share of women and men at all hierarchical levels, addresses individual needs, recruitment and promotions are based on gender-neutral criteria; fair income prospects, facilitating re-entry after the birth of a child (see page 53);*

49 % women in management positions  
 71 % women in the company as a whole  
 29 % women in top management



*7.3 By 2030, double the global rate of improvement in energy efficiency.*

TPA is committed to introducing an ISO 50001 energy management system as well as implementing Computer Aided Facility Management.

**Choice for office location Vienna:**

For the location with the most employees, the ICON Vienna was selected. It meets the high standards of building economy and ecology with high energy efficiency;

TPA values the importance of energy-saving lighting and power-saving PCs (see page 62 onwards).

*8.5 By 2030, achieve full and productive employment and decent work for all women and men, including young people and people with disabilities, and equal pay for work of equal value.*

TPA is committed to fair pay; recruitment, promotion and overpayments are based on non-discriminatory and gender-neutral criteria; health promotion is a priority at TPA (see page 56 onwards).



*12.2 By 2030, achieve the sustainable management and efficient use of natural resources.*

*12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimise their adverse effects on human health and the environment.*

*12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information in their reporting cycle.*

Besides waste prevention, TPA aims to monitor waste volumes including calculation of greenhouse gas emissions caused by waste. Attention should be paid to the entire life cycle of products as early as the purchasing stage;

Preparation of the sustainability report, sustainability as part of the decision-making basis/corporate policy as well as in advisory.



**13** CLIMATE ACTION



*13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.*

In the TPA Code, we invoke social and environmental responsibility, among other things;

We pay attention to energy consumption and the efficient use of raw materials, climate-friendly mobility (e-mobility, public transport), the extent of business travel should be kept to a minimum at TPA (whenever possible by public transport and use of video/teleconferencing where appropriate), limited use of paper is sought through digital storage of documents (see page 62 onwards).

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**Targets:**

*16.4 By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organised crime.*

*16.5 Substantially reduce corruption and bribery in all their forms.*

*16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels.*

Our principles are embedded in the TPA Code: respect and appreciation, integrity and fairness, trust through quality, objectivity and independence, zero tolerance of illegal and unethical behaviour, and social and environmental responsibility. Care is taken to ensure that employees receive regular training on current anti-corruption laws and that a reporting system is in place to document violations (see page 35 onwards).









## **We report on:**

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A photograph of a stack of several old, thick books with worn spines, resting on a wooden surface. The books are slightly out of focus, with the top one being more prominent.

# About the report

## About the sustainability report

We are proud to present the second sustainability report of TPA Austria (hereinafter referred to as "TPA") and report on sustainability-relevant information and key figures for our Austria-wide locations from the financial year 1 January 2021 - 31 December 2021. For this purpose, we use performance indicators from the Sustainability Standards of the Global Reporting Guidelines (GRI) according to option "Core". The report was approved by the management without external review.

The structure of the report for 2021 corresponds to that of the previous year, with minor changes. In this reporting year, the procedures and processes were accompanied scientifically. We have acquired

supporting software tools for data management. If you have any questions or suggestions on sustainability-related topics at TPA or on how to improve our reporting, please contact Karin Fuhrmann, TPA Partner, Gerald Kerbl, TPA Partner, Eva Aschauer, Head of ESG and Partner Advisory at TPA, Jürgen Baumgartner, Head of Finance and Administration at TPA, and Theresa Kühmayer, ESG Consultant at TPA, at [esg@tpa-group.at](mailto:esg@tpa-group.at) for further information.

## Stakeholder engagement

Good relationships with our stakeholders form the basis for our success. These, also referred to as "stakeholders", are relevant persons or groups who are significantly affected by or can influence our decisions and activities. Since future generations can also be affected by our actions and have increasingly been given a voice in recent years, we also count them as our stakeholders.

Knowing the expectations and concerns of our stakeholders, recognising opportunities and risks at an early stage and

being able to respond to them is just as important to us as providing them with adequate, timely information and making our goals and performance transparent and easily accessible. Because only together can we create values that have a positive impact on the environment and society beyond financial values.

Prior to the very first TPA Sustainability Report, stakeholder groups were defined within the team and positioned based on their interest as well as their influence on TPA - and vice versa.

In 2022, a stakeholder board survey was conducted for the year 2021. Representatives of all relevant stakeholder groups were asked about the importance of selected environmental, social and economic topics via an online survey. This pre-selection of topics was carried out by the ESG team (see “The steps to the materiality matrix” page 33). The response rate from the six groups surveyed was very satisfactory, and from the

results of the survey, the material topics for the reporting year 2021 were defined and updated compared to the previous year. The topics “equal opportunities” and “energy consumption” were added. The topics “due diligence” and “anti-corruption” were combined in the previous year and are now listed as two separate topics in the reporting year 2021 (see pages 37 and 38).

## Our stakeholders



### Information - transparent, timely, adequate, and easily accessible.

The guidelines of our communication are clearly defined: Transparency, timeliness, truth and comprehensibility. All media used by TPA are subject to internal legal review and strict quality controls.

We continuously inform our stakeholders about important developments on a personal level and through our numerous communication channels. These include relevant changes, general information to updates in case law. Our media include our two websites (<https://www.tpa-group.at/> and <https://www.tpa-group.com>), information events, webcasts, various professional publications, the TPA Newsletter and the TPA Journal, press releases and social media (LinkedIn, Facebook, Twitter, Instagram, YouTube). As a matter of principle, we avoid competitions, product promotions and similar measures in our customer communication. We communicate the quality of our services and our competencies.

In addition to our numerous publications with a tax focus, we have published the folder on "Renewable Energy - Quo vadis? Overview of the Renewable Energy Market in Central and South-Eastern Europe". The brochure gives an overview of the most important markets for renewable energies such as wind, solar, water or biomass in the following countries: Bulgaria, Austria, Croatia, Czech Republic, Hungary, Poland, Romania, Serbia and Slovakia.

### Consultation and dialogue - listening, learning and open discussion

The regular exchange with our various stakeholders about their expectations and concerns usually takes place in direct

face-to-face conversations, by phone, in meetings, during on-site customer visits or at events. Due to the Covid-19 restrictions, these meetings shifted largely to the virtual space from 2020 onwards. In the meantime, there are more face-to-face client meetings and discussions.

A large number of our partners teach at universities and universities of applied sciences and are thus in direct contact with the next generation of tax advisors and other business people. We also offer the opportunity to network with us at student fairs.

### Participation - Active participation and collaboration.

TPA has a large number of memberships in associations and interest groups in which representatives deal with sustainable development issues. Through these memberships in various organisations, we would like to make our contribution to promoting understanding of the importance of sustainable development in the sense of the global goals of the United Nations.

## Memberships

Sustainable development is an important aspect in our choice of memberships. We focus on innovative, future-oriented and sustainable associations and organisations.

- apti – Austrian PropTech Initiative
- Austro Control
- EMC – ElektroMobilitätsClub Österreich
- F!F – Frauen in Führung
- Glacier
- IG Windkraft Österreich
- Innovation 4.x
- Kleinwasserkraft Österreich – Small Hydro Power Austria

Below are those memberships that play a major role, especially in terms of sustainability.

- Leitbetriebe Austria
- Management Club
- ÖGNI – Österreichische Gesellschaft für Nachhaltige Immobilienwirtschaft
- respACT – austrian business council for sustainable development
- Salon Real
- Senat der Wirtschaft

## Cooperations

With our extensive expertise, we see ourselves as a company with an educational mission. Many of our employees work as lecturers or teachers at universities or

universities of applied sciences or in adult education. A selection of these cooperations is listed below.

- BFI
- University for Continuing Education Krems
- FH Campus Wien
- FH Wien der WKW
- KSW - Kammer der Steuerberater und Wirtschaftsprüfer
- University of Vienna
- WIFI Wien
- Vienna University of Economics and Business

## Material topics of TPA - Status 2021

One of the key concepts of sustainability reporting is 'materiality': we understand this to mean that our report focuses on the issues that are most relevant to us and our stakeholders. We define a 'material' issue as one **that reflects TPA's most significant impacts on the economy, environment and people, including impacts on human rights**‘.

Below is the approach to identifying material topics: from identifying all topics to creating a materiality matrix and deriving targets. Throughout the process, different departments of TPA were involved (Human Resources, Facility Management and Procurement, Marketing, Internal Accounting, Legal, ESG, IT).

### Identification of the issues

Within the framework of a workshop, all social, ecological and economic issues that arise along the value chain were discussed, debated and finally defined. The 33 GRI topic standards served as a framework for this. In addition, further topics that are not included in the GRI standards were added.

### Impact assessment

After the core issues had been defined, they were discussed by representatives of the company and weighted taking into account their impact on society, the environment and the economy.

### Stakeholder board survey

Finally, all relevant stakeholder groups were asked in a survey about the importance of the issues related to TPA's activities. The stakeholder groups include our employees, banks, lawyers, clients and interest groups.

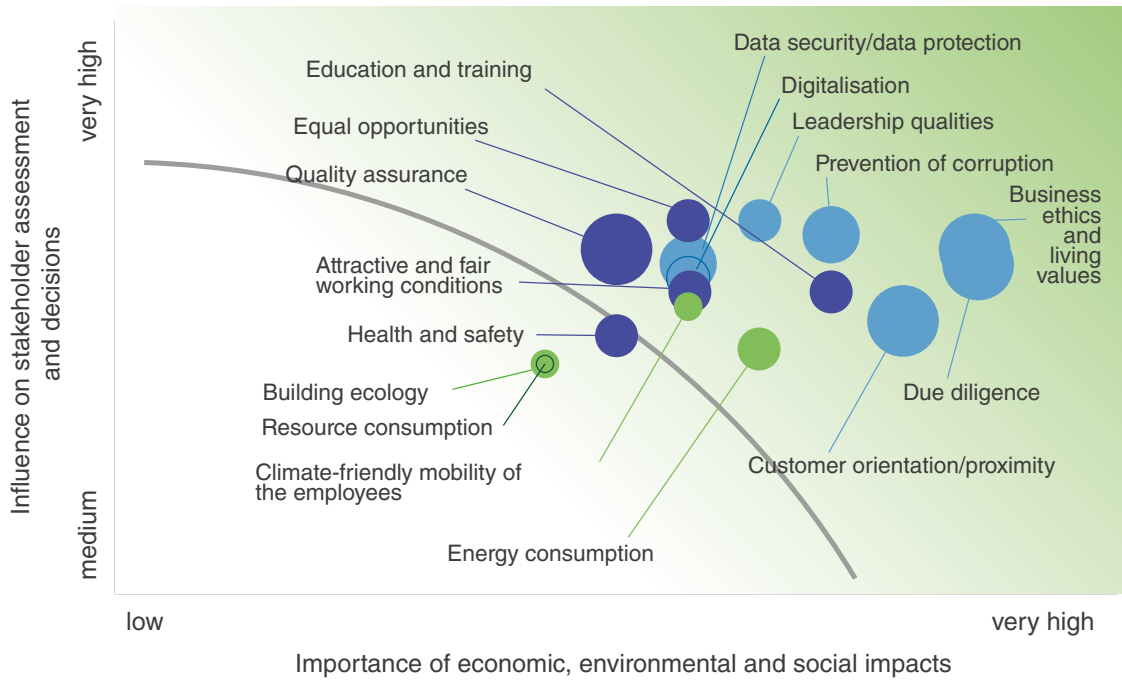
### Impact analysis

The information collected through the survey was used to correlate the individual topics and to identify the topics with the highest impact on the environment and society. For a clear presentation, a materiality matrix was created with the following two parameters: The magnitude of the identified impact on society, the environment and the economy, as well as its importance for the stakeholders. As a result, the material issues could be delineated.

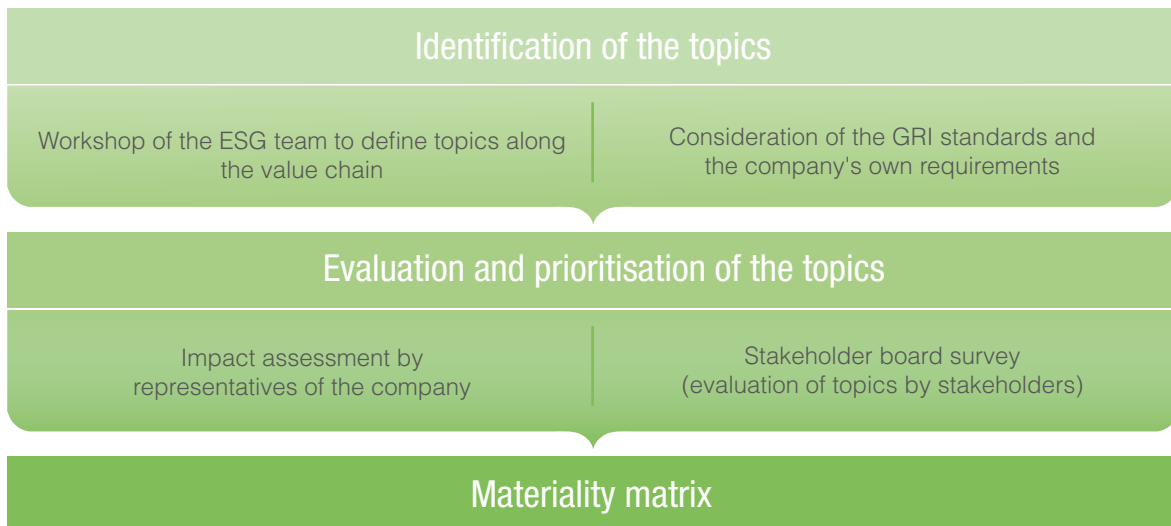
With the help of the material issues, new goals and measures for the next few years were developed. The materiality analysis is an important starting point for the continuous improvement of our social, environmental and economic performance.



## Materiality matrix of TPA



## The steps to the materiality matrix



In the following chapters, we present how we deal with these topics and the management approach we have in this regard.



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A dark, textured background on the left side of the page, showing what appears to be a close-up of fabric or a garment.

# **Guiding principles, values and compliance**

## Governance - What constitutes good corporate governance

For us, integrity is the key to good corporate governance. We implement it in our daily business, in which we not only meet the legally prescribed standards, but also set high standards for ourselves. We create the necessary structures, establish transparency and minimise risks in our company - thus creating the prerequisite for good corporate governance at TPA.

High-quality work as well as professional, social and entrepreneurial skills enable us to identify and meet customer needs.

In this way, the success and growth of our clients goes hand in hand with the success and growth of TPA. We take responsibility for our clients, society and the environment and ensure that we act with integrity and in accordance with the law.

At TPA, appreciation is our top priority. We place the highest value on treating each other with respect.

## Organisation and values - The TPA Code

Shared ethical values form the basis for cooperation among the team and with our clients. Our values define who we are and how we act. The TPA Code ensures compliance with the legal and regulatory framework and represents a clear commit-

ment to our principles. At the same time, we demonstrate our responsibility for our clients, society and the environment. Behaving with integrity and legally impeccable conduct are our top priority.



Respect and appreciation



Integrity and fairness



Trust through quality



Objectivity and independency



Zero tolerance for illegal and unethical behaviour



Social and environmental responsibility

By accepting the TPA Code, all our partners and employees commit to complying with the legal and regulatory framework conditions in the company. These rules apply in addition to the existing professional regulations (such as confidentiality, etc.). It is applicable or derivable for all practice-relevant issues as well as all relevant laws, guidelines, and standards. The code provides an overview of our most important tools for application, our values, the guidelines for managers, the quality promise, objectivity and independence, integrity and fairness, our rules and our social and ecological responsibility.

We pursue a strategy of zero tolerance towards unethical or illegal behaviour. We strictly adhere to the legal regulations and draw the necessary consequences in the event of a violation. Relevant laws are incorporated as well as all other legal regulations and internal guidelines. We use our market advantages constructively and to the benefit of our customers, thus contributing to fair competition in the market.

This strategy comprises all levels of the company. Our managers provide appropriate information, and all employees are encouraged to raise and report suspected violations of the law.

## Due Diligence at TPA

We ensure the high quality of our advisory services with a variety of measures. Firstly, all business documents that leave our office are approved by the respective partner or the responsible manager. In addition, specialist departments in different legal fields ensure that reports, opinions, memoranda and other services provided by TPA always meet the highest quality standards.

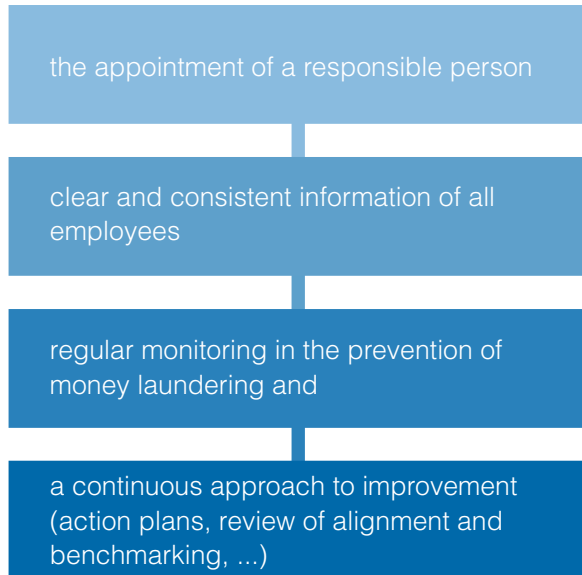
Our employees are equipped with the latest digital tools for dealing with a wide range of issues and products - for example, barrier-free links to all databases relevant to tax law on the intranet - and can access many templates and digital instructions in addition to standardised checklists. For this purpose, TPA also introduced a comprehensive knowledge

management tool (MS Yammer) in 2021. All employees are trained on an ongoing basis and complete a comprehensive training and further education programme.

We do not accept any benefits, regardless of whether this could potentially influence the award or renewal of a contract by TPA. Material or immaterial benefits may not exceed a value of EUR 100 in an individual case or EUR 500 per year. Should this limit be exceeded in an individual case, the consent of the responsible partner must be obtained. It must be possible to guarantee that there is no potential influence on the awarding or extension of a contract.

To the best of our knowledge and belief, we comply with all applicable legal

requirements and monitor compliance systematically through and in a structured manner:



We take the necessary care to comply with the given legal provisions and regulations in all given circumstances.

**Goal**

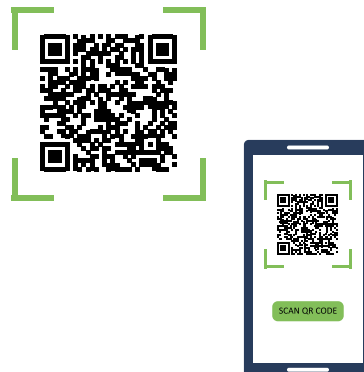
Integrate the TPA Code into the onboarding process

## Anti-corruption and money laundering

We are committed to the highest legal, ethical and moral principles as set out in the TPA Code. Our employees are regularly trained to comply with all relevant anti-corruption laws. As a result of this training, they are able to recognise potentially questionable situations, avoid prohibited behaviour and, if necessary, immediately seek advice from their superiors. In this way, any attempts at bribery and corruption can be detected and prevented at an early stage.

**Policy statement:**

We do not accept any unethical or illegal behaviour from our partners, employees, cooperation partners, customers, officials, or suppliers. Full details of this policy statement can be found under the following [Link](#) or QR-Code:



The prevention of money laundering and terrorist financing is an essential topic in the exercise of our advisory activities. The TPA Money Laundering Prevention Handbook regulates compliance with the statutory provisions pursuant to Sections 87 et seqq WTBG and the Directive on the Prevention of Money Laundering in the Exercise of WT Professions (current version in the version of ABI-KWT 3/2020) and sets out the internal organisational measures for TPA. In addition, we also refer to the Handbook on Money Laundering and Terrorist Financing Compliance for Tax Advisors and Auditors (KSW Handbook GWP), which explains individual issues on this topic and is available on the KSW member portal under "Special Topics/Prevention of Money Laundering".

The money laundering check consists of four steps:



Depending on the risk assessment, the individual steps are reviewed in detail.

**Goal**

- Creation and roll-out of own TPA anti-corruption guidelines
- ISO 9001 quality management certification for TPA

## Data protection and data security

We process personal data on our own responsibility and are therefore the responsible party within the meaning of the GDPR. The European General Data Protection Regulation has been in force since 25 May 2018 and aims in particular to protect natural persons when processing personal data. Both TPA and the Chamber of Tax Advisors and Auditors are aware of this responsibility. The data we process is stored and protected in a certified data centre (ISO 27001). Our employees are regularly sensitised and trained by managers regarding the transmission of personal data. In software development, great importance is attached to data protection and information security.

Secure handling of documents also includes the correct destruction of files. Our suppliers for document destruction are EMAS and ISO 14001 certified.

In mid-November 2021, a TPA employee became the victim of a phishing attack. In the process, a very small amount of personal data was obtained by the perpetrator. However, further attacks were unsuccessful.

After a review by the data protection authority, the case was closed in mid-December. In 2020, there were no reportable breaches of data protection regulations.

## IT security and cyber threats - Data security

Attacks from outside are becoming more frequent and more sophisticated. The primary objective of information security is to protect the TPA Group, its partners, employees, customers, business partners and other interested parties from damage and risks arising from the use of information and communication technology and the handling of information and data.

The security measures are continuously adapted to the business requirements. Our employees are continuously trained and sensitised to possible threat scenarios. The aim is to establish a sustainable security awareness and a structured procedure in the event of an attack. Any

data loss is reported to the data protection authority in accordance with the law.

In order to underline the high importance of information security and data protection, a certification according to ISO 27001 (international standard for information security management systems) is being prepared. The certification is scheduled for spring 2023.

**Goal**  
**ISO 27001 Information Security**  
**Certification for TPA**



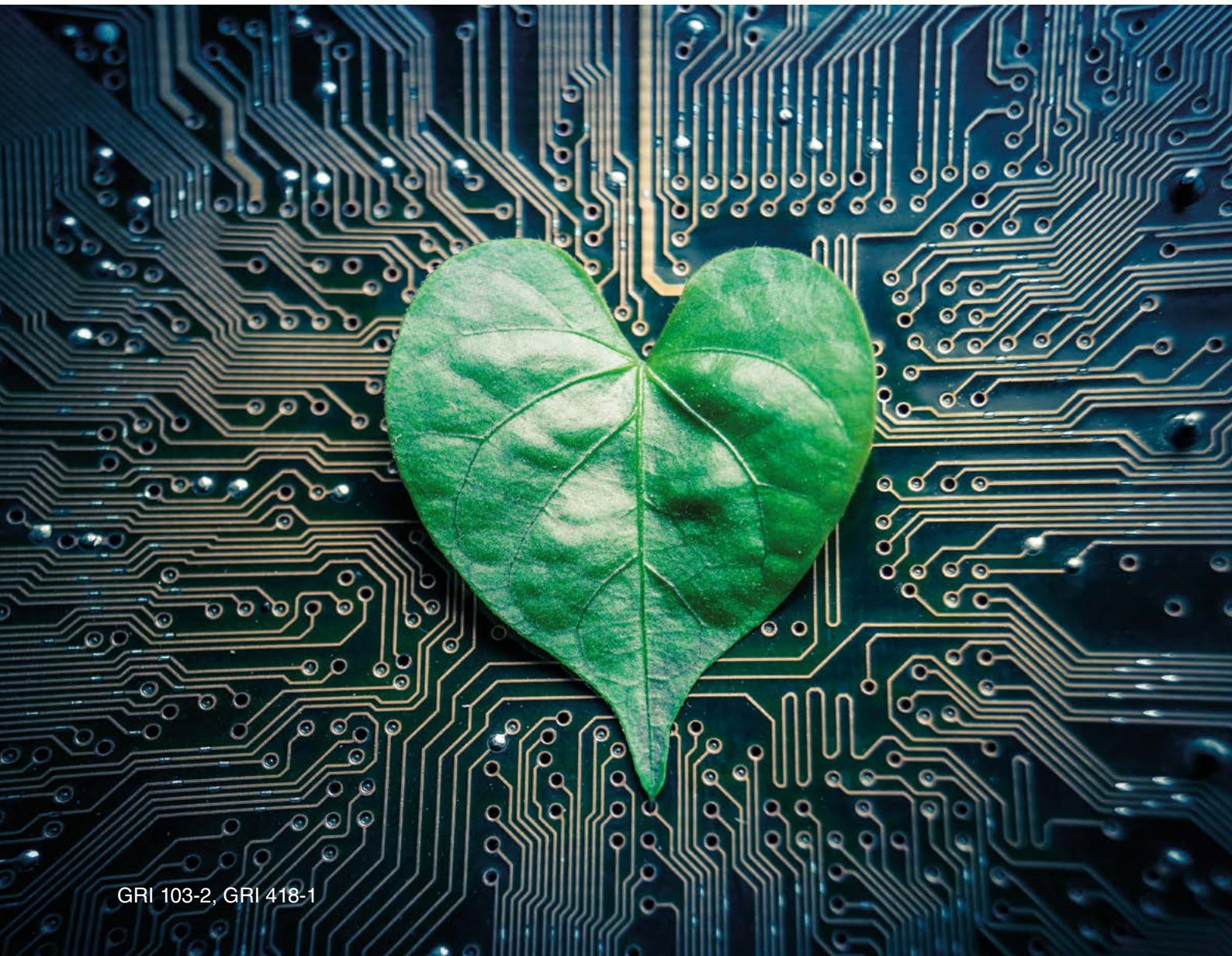
## Cloud policy

Based on our strategic decision to use cloud services in sub-areas across the company, targeted services are being deployed. In particular, we are working on the integration of additional Microsoft 365 applications.

With regard to modern workplaces of the future with high demands on digitalisation, availability of IT services, remote access, virtual team meetings, etc., our cloud strategy has proven to be particularly forward-looking.

Our comprehensive cloud strategy, which is in line with all professional law and DSGVO requirements, is being continuously developed. A roadmap has been formulated that links existing IT infrastructure with cloud technology in order to make economical and valuable use of existing investments.

Our know-how in using Microsoft 365 enables us to work in an even more service- and customer-oriented manner.





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# Counselling at eye level

## Counselling at eye level

Since its foundation in Langenlois (Lower Austria) in 1979, TPA has developed into one of Austria's leading tax consulting firms. We have a strong regional focus on advising medium-sized companies. More than 664 employees work at our 14 offices in Austria. We have continuously expanded our professional portfolio and cover almost every sector - from trade and commerce to real estate and the energy industry.

The advantages for our customers are obvious. Like us, many of them have

their roots in Austria, but are often active throughout Europe or worldwide. They benefit from our cross-border, personal support, from our locations in the most important cities in Central and South-Eastern Europe and from our specific know-how. Thanks to our strong roots in the countries of Central and South-Eastern Europe, we have a profound understanding of the respective tax law and cultural particularities.

## Our face-to-face business philosophy

We see ourselves as a strong partner at eye level and have committed ourselves to the face-to-face business philosophy - it accompanies us in our everyday consulting work. The core idea of our face-to-face philosophy: we want to be as close as possible to our clients.

On the one hand, this strategy is implemented through a steadily growing number of TPA offices throughout Austria. On the other hand, we are strengthening our activities in the digital area through a sustainable implementation and expansion of our digital communication channels. Actively shaping the new workflows that result from the integration of these innovative communication channels into our daily work thus also make digital face-to-face business possible.

Nevertheless, every consulting activity begins with a detailed discussion in which we work out a customised solution together with our client(s).

The focus is always on the individual concern and not on the size of the order. We work reliably, creatively and deliver quick and competent solutions - for small and medium-sized enterprises as well as for corporate groups or public institutions. Wherever our clients need us - we are close by and speak their language.

Face to face business is also lived as a management approach in internal cooperation. Personal, cross-divisional coordination on particularly complex tax issues in our own specialist groups (competence centres) is a tangible advantage for providing efficient and successful advice to our clients.

And if an assignment is to go beyond TPA's national borders: We are an independent member of the Baker Tilly Europe Alliance and therefore have access to a worldwide network of experts.

## Digitization and connectivity

We see digitalisation as a driver for innovation and sustainable development and are constantly looking into the possibilities of using new tools. Modern technologies for video/online meetings in our daily work are already a matter of course for all employees and partners. In line with our corporate culture, we strive to ensure that the high quality of face-to-face communication is also possible in electronic communication.

Remote work, online and hybrid training formats contribute both to reducing the time spent on commuting and business trips and to conserving resources.

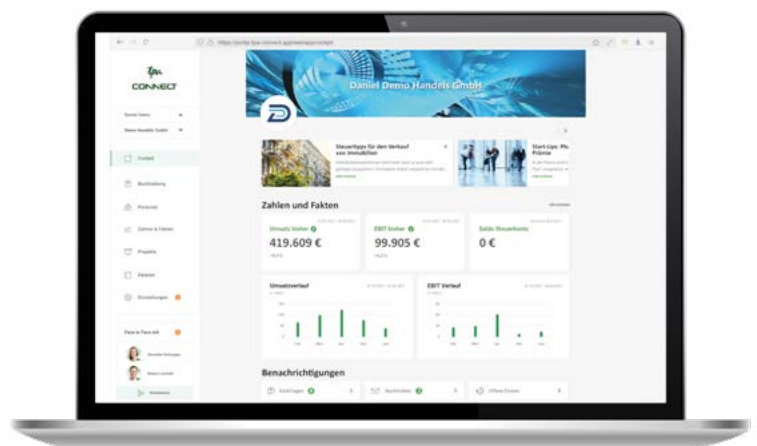
All partners in Austria are equipped with a qualified electronic signature. This process optimisation replaces paper-based processes and speeds them up at the same time.

Training initiatives are being planned to provide employees with the best possible support in the digital transformation and to ensure their long-term qualification.

### The TPA Connect App

The development of the TPA Connect app (connectivity and collaboration), which started in 2020, was successfully launched in 2021. Transparent and optimised tax-relevant workflows are a challenge for many companies. With the TPA Connect App, we are taking an enormous step towards increasing efficiency and reducing the volume of data. Our app significantly facilitates cross-company communication between clients and TPA advisors. It ensures a structured exchange of data and information and reduces the number of emails received daily.

The advantages are clear: figures, data and facts about the company can be seen at a glance on the platform; the app ensures simple and secure transmission; managing project documents is made much easier and it is possible to work on documents jointly and simultaneously. A central administration of all deadlines is also planned, so that risks under tax law can be significantly reduced.



### The TPA Connect App wins Tax Tech Award

The organisers of the Tax Tech Conference created the “Tax Tech Award”, which was presented in five categories for the first time in 2021. This award honours the most innovative minds and achievements in the tax tech industry - with the award for the “TPA Connect App”, TPA was delighted to win the category “The Best Tax Tech Project”.

### ISUS - Information platform for start-ups

With the Innovative Start-Up Support (ISUS), TPA has launched an information platform that supports founders and start-ups from a wide range of industries and at various stages of the start-up process. ISUS provides free tax expertise and offers a wide range of assistance on topics that future entrepreneurs are confronted with.

The platform offers basic information on setting up a business, including the different legal forms, duties of the manage-

ment, as well as current research premiums. In addition, information is provided on reports such as the business plan or the financial model as well as on various tax law requirements. Experts also offer helpful tips on how to present the company to investors.

In 2022, the content on ISUS will be further condensed and expanded. In the first half of 2022, ISUS will be expanded to include a “Crypto-World” section. Here, in the future, one will find exciting content around the topic of blockchain technology, such as cryptocurrencies, asset tokenisation, NFTs. In addition, ISUS will offer comprehensive support for entrepreneurs thanks to an Austria-wide network of institutions and experts from a wide range of industries and fields. The marketing of ISUS will be expanded in the future to include the common social media channels and a presence at key events of the start-up scene.





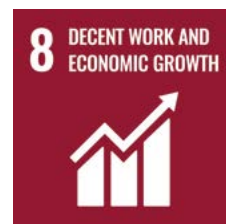
## Advisory in times of the pandemic

The year 2021 also continued to put many companies - nationally and internationally - to the test. Therefore, we have continued

to maintain our free measures for Austrian entrepreneurs.

### TPA Covid Task Force

Many of the laws and relief measures adopted by the government during the pandemic required an explanation by a tax advisor for a more precise understanding. We therefore set up a Covid-19 Task Force as early as March 2020 with the aim of explaining the federal government's tax measures simply and quickly to all those subject to the standards. In 2021, the Covid-19 Task Force was continued. In this difficult situation, this was a concrete and efficient support for many companies. The TPA Covid-19 Task Force ensured that six webcasts on the new laws and regulations could be broadcast free of charge and without technical access barriers. In addition, a total of nine newsletters with 16 articles on the federal government's Covid measures were sent out in 2021.





## Gottfried Sulz awarded „Tax Advisor of the Year“



tax advisor of the year 2021



Gottfried Sulz

For the seventh time in a row, “Die Presse” and “ifa AG” organised the election of the “Tax Consultant of the Year”. The industry award was presented on 8 June 2021 in the Sofiensäle in Vienna. TPA Partner

Gottfried Sulz received the prize in the specialist category “Reorganisations”. The best of the best in the industry were chosen from almost 14,000 nominations in seven specialist categories.

## Our events

We organise a wide variety of customer events. The majority of these are information events on specialist topics for our customers. In 2021, we focused on online events and held a large number of our events as webcasts. Four events were held on site and 38 webcasts were broadcast.

### Industry event: Energy Tomorrow

At this point we would like to highlight our industry event - Energy Tomorrow. The fact that sustainable management and respon-

sible action are part of our self-image can be seen in the example of the “Energy Tomorrow” event. We are very proud that we have been organising this innovative industry event since 2011. Once a year, renowned experts accept our invitation and discuss the latest developments in energy efficiency and the feasibility of new energy models for sustainable and careful use of our resources.

#### Goal

Minimum 50% of all TPA events are ecologically sustainable events



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A close-up photograph of a person's hand typing on a keyboard, positioned on the left side of the page. The image is partially obscured by a white rectangular box with a green border that contains the title text.

# Working at TPA

## Responsible employer

We strive to be an attractive and responsible employer for our employees as well as for potential new employees, where appreciation and respect are of utmost importance. Furthermore, it is a matter of course for us to uphold fairness and equality with regard to age, gender, ethnic or national origin, religion and sexual orientation. When paying our employees, we pay attention to fair remuneration and salary transparency. Furthermore, we see our responsibility in enabling flexible working time models in order to contribute to the personal development of our employees.

To ensure that our corporate culture is experienced positively by our colleagues on a daily basis, leadership guidelines were developed in a process with all managers. These guidelines answer the question of how we deliver on our employer promise - to inform, engage and inspire our employees - through our leadership behaviour.

## TPA leadership guidelines: inform, involve and inspire

Our managers treat their employees with respect and appreciation. We are convinced that work is particularly fulfilling when you know the meaning of your work. Because it is important to us that our employees know why things are done and that the result of their efforts is reflected in the overall result, we build on our success factors: inform, involve and inspire. These three success factors form the basis for

our actions and all our internal processes (e.g.: leadership guidelines, staff appraisals, etc.) are aligned with them.

Ensuring compliance with these guidelines is the responsibility of the TPA Management Team and subsequently the Human Resources Department.

Since 2019, TPA has been one of the leading companies in Austria.



## Promotion of women



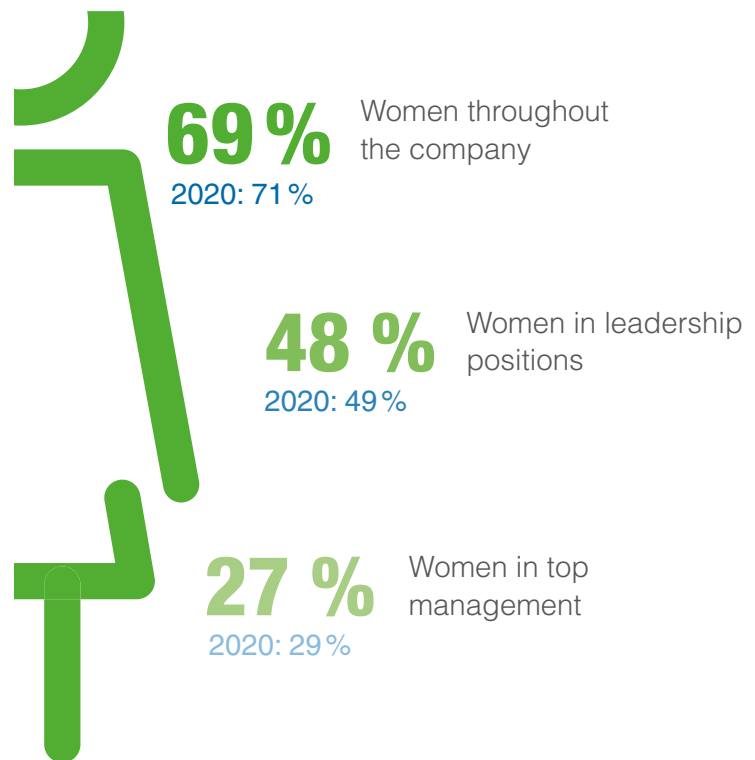
Hiring and promotions are based on gender-neutral criteria. Numerous framework conditions, such as individually agreed working time models or home office, help women return to work after maternity leave.

We strive for an equal share of women and men at all hierarchical levels, especially in management positions. We want to overcome gender-specific restrictions and implement lasting equality between men and women in management. The creation of fair income prospects as well as facilitating the return to work after the birth of a child are equally among the central points for us in the advancement of women.

In 2021, the proportion of women at TPA was 69% (2020: 71%) across the entire company. Compared to 2020, the share of women in management positions has decreased by 1% (2021: 48%), in top management, at partner level by 2%.

Female applications remain the same compared to 2020 at 64%. This means we are well-established in the labour market as a women-friendly company.

We have set ourselves the goal of providing women with the professional life or career that meets their personal expectations, individually and in line with their respective needs.



In 2021, 30 employees (including one man) took parental leave. In total, 15 of them (14 women, 1 man) returned to work.

Our commitment to the advancement of women is underlined by our membership in F!F - Frauen in Führung (Women in Leadership), an initiative that aims to bring more women into management positions, and Salon Real, a network of women in management positions in the real estate industry.



#### Goal

Increase the share of women at partner level to 35% by 2025

## Internal education and training

We attach great importance to excellent training and high-quality continuing education measures. In 2021, our employees spent 26,713 hours in seminars and other training activities (2020: 27,750 hours).

On average, each person in the company dedicated around 40h to further training (2020: 45h).

All our internal training and development activities are organised by our TPA Academy. The TPA Academy Executive Committee consists of two responsible partners and two HR generalists, who are responsible for the technical and organisational content. In order to measure the success of the TPA Academy, feedback rounds are conducted and the number of participants per training course and the hours spent are tracked in the per-

formance recording system. By regularly evaluating the feedback, the training courses are continuously adapted, improved and expanded according to need.

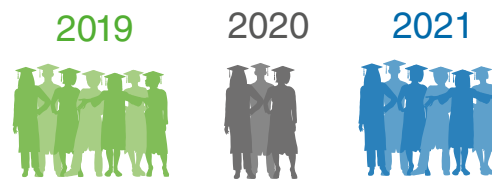
The training and development goals are discussed individually with each staff member during the annual staff appraisals, and the attendance of specific seminars and events is planned. The costs for the training courses are covered by TPA. We offer numerous trainings and seminars for all our professional groups, which are attended according to individual wishes and development goals.

## The LOOP trainee programme

# Loop Trainee Programm

Through our LOOP trainee programme, we enable young university/technical college graduates to gain an overview of various areas, activities and focal points in tax consultancy within the framework of a one-year rotation programme, with a view to subsequently being permanently employed by TPA. The LOOP trainee programme was developed by us and adapted to the needs of graduates. In addition to practical experience in the workplace, it includes mentoring, clear feedback loops, career coaching, technical and soft skills training and numerous social events within the trainee group. The programme started for the first time in October 2019 with seven trainees.

Due to the Covid-19, only three trainees started in 2020. In 2021, six trainees started.



In addition to our LOOP trainee programme, we also offer students classic specialist internships in order to provide them with optimal practical training. The number of specialist interns and student trainees together was 25 in 2021 (2020: 19).



## Company with an educational mission

We not only focus on the development of our own employees, but also see ourselves as a company with an educational mission due to our extensive expertise in the field. Many of our employees work as lecturers or teachers at universities and universities of applied sciences or in adult education. In 2021, more than 30 experts from TPA fulfilled this educational mandate and gave lectures on accounting, tax law, legal form planning and many more.

In addition, we support students in their entry into professional life through job

application training, test days and workshops and introduce them to the professional fields of payroll accounting, accounting, team assistance and tax consultancy.

### Goal

30 trainees/working students per year

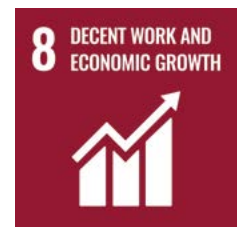
Currently 30 staff members are active as lecturers at various universities. Various disciplines from the fields of economics and finance are taught. In the future we want to increasingly integrate sustainability issues into our teaching.



## Fair payment

Appreciation and respect are expressed not least through fair remuneration. We comply with all legal requirements and go beyond them by paying our employees salaries that enable them to maintain an adequate standard of living. Overpayment above the collective agreement is always made on the basis of non-discriminatory criteria. In addition to fair pay, our employees have access to various company services and benefits.

Furthermore, we understand fair payment to mean not only an appropriate salary level, but also that our employees are fairly compensated for their full working hours. In our employment contracts, we mainly use contracts without all-in agreements and make sure that our employees consume overtime and extra hours worked in their free time or pay them separately. In 2021, only 9% of our contracts contained an all-in agreement and we have set ourselves the goal of keeping this figure as low as possible. All contracts comply with or exceed the statutory collective agreements.



### Goal

- Continue to have <10% contracts with all-in agreements at TPA.
- Increase the number of paternity leaves by 50%.
- Increase activity in employee referral programme "Firstbird"



## Health and well-being

### 3 GOOD HEALTH AND WELL-BEING



The “on-site” prevention time of our company doctors has increased from 47h (2020) to 72h in 2021. The on-site doctor offers various health checks, vaccinations and consultations. By receiving treatment in the office, employees save on travel time and waiting time that would normally be required for medical appointments.

In addition to occupational health care at the workplace, regular inspections are carried out by an external safety specialist to check all safety-relevant facilities and processes and evaluate them if necessary.

#### Workplace quality

Because responsibility counts, occupational safety and health concerns us all. A special highlight is the Covid-19 vaccination campaign in the office in winter 2021.

We provide our employees with modern workplaces. These include, for example, height-adjustable desks.



### Work-life balance

The holistic appreciation of our colleagues also includes health-related well-being. That is why we offer a range of different activities.

We are convinced that exercise strengthens both mental and physical well-being and therefore offer opportunities to be active together. For example, we have been participating in the Business Run, the Vienna City Marathon, the Cancer Research Run or in projects such as “Laufen hilft” for more than ten years.

In 2021, 36 participants took part in various running events.

We also offer regular badminton, football, beach volleyball and HIIT training sessions. In 2021, AC TPA competed in the Copa Real against twelve football teams from the real estate industry and won 2nd place.

In 2021, the online challenge “Fit into Spring” took place and 70 employees participated.



*tpa*





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A photograph of a person wearing a blue sweater and a plaid hat, kneeling in a garden. They are holding a yellow watering can and watering plants. A wooden handle is visible in the foreground.

# **Emissions and climate protection**

*“The implementation of sensor technology and intelligent building automation already represent a central standard.”*

*Gerald Kerbl, TPA Partner*

## Responsibility for the environment and climate

We are a classic service company and our core business is consulting. Since climate protection is a major concern for us, we would like to fulfil our responsibility and actively make our contribution. We want to keep our carbon footprint as low as possible. Our ESG team is responsible for collecting and documenting consumption data.

With these results, we can plan measures for a more efficient use of energy and raw materials. Of the more than 16,300m<sup>2</sup> office space across Austria, 53% are already managed according to building ecology criteria or sustainably.



## Energy efficiency audit

We subjected all of our fourteen Austrian TPA locations to an external energy audit in 2020.

The following measures were derived from the energy audit:

- **Introduction of a monitoring system of consumption data**

The introduction of a system for monitoring energy consumption, heating and cooling is planned for all locations. This is to be started at the largest location in terms of area, Vienna.
- **Implementation of Computer Aided Facility Management (CAFM)**

With the introduction of a CAFM, all energy provision processes are recorded and continuously controlled by monitoring. Deviations from standards can thus be identified more quickly and remedied more rapidly.
- **Replacing conventional lighting systems with LEDs**

Energy consumption is reduced by replacing conventional lighting systems such as incandescent bulbs, halogen lamps or fluorescent tubes with energy-saving LED lighting.
- **Abandoning mobile printing equipment**

Due to the advancing digitalisation of all work steps, fewer and fewer printouts and paper will be necessary. In this context, “local” workplace printers are reduced and printouts on more powerful but ecologically sustainable print islands are increasingly used.
- **Increased use of ThinClients**

With the use of data centres, computing power is shifted to servers that are made available virtually on demand. Therefore, at the workplace a ThinClient (computer connected to a server via a network and using its resources) is therefore sufficient at the workplace. The advantages: no heat generation and power-saving components require less energy and need neither active nor passive cooling. There is also less effort for storage, relocation to sites and disposal. In addition, there is less configuration and maintenance work to be done compared to conventional “fat clients”.

## Climate-friendly mobility

Business travel causes a significant share of CO<sub>2</sub> emissions in the transport sector. Every time we travel, we have the opportunity to influence and significantly reduce our carbon footprint. As an international company, business travel is part of the daily routine for many of our partners and

managers. However, we make sure that we keep our business trips to the necessary minimum and rely on rail travel within Austria. Whenever possible, we use more environmentally friendly alternatives such as video and telephone calls.

## Resource conservation

We attach importance to the careful use of resources. For example, we limit the use of paper by working primarily digitally and printing documents only double-sided whenever possible. In 2021, we were able to reduce paper consumption by a further 3% compared to 2020. All files and documents have been stored digitally for many years.

### Goal

- Introduce energy management systems at all TPA sites in Austria by 2023.
- Consideration of waste generation in the purchasing process

## Building ecology

One of the reasons that the ICON Vienna was chosen as our largest office location was because the building meets the highest standards of building economy and ecology. Among other things, geothermal energy and groundwater are used to increase the building's energy efficiency and sustainability. The central and convenient location at Vienna's main railway station enables many employees to reach the office in an environmentally friendly way by public transport. We occupy 8,600 m<sup>2</sup> (Tower 24) of office space in the 37,400 m<sup>2</sup> building.





## LEED Platinum certificate for TPA Vienna

The Vienna location, in ICON Vienna, received the LEED (Leadership in Energy and Design) Platinum certification in 2020. This certificate is valid indefinitely. LEED is a certification system for buildings and was developed by the US Green Building Council (USGBC) in 1998. It is used in over 150 countries and is the most widely used certification system.

The LEED assessment examines energy and ecological criteria. The goal of LEED certifications is standardisation in the field of sustainable buildings. The assessment differentiates between building categories, such as large- or small-volume residential buildings, schools, retail outlets, health care facilities, urban development, etc.

### Regional priority

Unfortunately, it is undisputed that the real estate market, with all its directly attributable economic sectors, is one of the driving sectors that directly contributes to global warming. As one of the leading consultancies in the Austrian real estate market, it is our goal to set a good example and focus on sustainable real estate. For this reason, it was a conscious decision to find a new office location that meets these sustainability criteria. With the ICON Vienna, we have taken the step towards sustainable construction and management and are pleased to have our office in an ecological and promising location.

The following categories are used as a basis for evaluation:

### Water efficiency

To save precious drinking water, there are two large service water basins in the ICON Vienna in which rainwater is collected to operate toilets and sprinkler systems.

In the run-up to the LEED certification, we made a contractual commitment to use only ecological, sustainable energy and materials.

#### Goal

- Preparation of an annual waste balance sheet separated according to types
- Monitoring waste quantities and calculating GHG (greenhouse gas) emissions caused by waste

### Waste prevention

At TPA, it is important to us to put waste avoidance before recycling and recovery because a smaller amount of waste also consumes fewer resources in its processing and disposal. This is something we want to work on together.

The waste quantities were calculated on the basis of condensed waste quantities (see data appendix).

#### Goal

- Include waste prevention before recycling in mindset and TPA values

## Our suppliers

As we are not a manufacturing company in the traditional sense, our suppliers primarily provide ancillary products that are necessary to fulfil our core business of tax consultancy. Thus, a large part of TPA's purchases are office supplies, printed matter and promotional material.

### Sustainable ordering using the example of paper and printing

In 2021, we have purchased FSC-certified products for around 95% of our print orders (2020: 93%). We order 90% of all print from a Lower Austrian printing company that has Cradle to Cradle certified a large number of its products.

## Carbon management

We want to live up to our responsibility for climate protection. That is why we decided to implement carbon management at TPA as early as 2020 in order to make our contribution to reducing greenhouse gases. We want to ensure climate-neutral operations by 2030.



### Goal

- Standardisation of the calculation of CO<sub>2</sub> emissions and consumption data.
- One sustainability officer per region





**We report on:**

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Doing good together at TPA.....70

# Doing good together

## Doing good together at TPA

We promote social initiatives and encourage our employees to get involved in society. As part of TPA's internal corporate volunteering project "Doing good together", teams of employees receive hourly quotas of paid working time for joint social volunteering. This gives all TPA employees and partners the opportunity to get involved in a good cause during their working hours. For example, we took part in the Christmas in a Shoebox campaign, got involved in a social flea market or designed and filled "Reverse Advent Calendars", which were donated to the Vienna Women's Shelter Association and the Caritas Day Care Centres.

In 2020, 98 hours of voluntary social work were performed; in 2021, the number of hours for social purposes increased to 304.

### Goal

Keep hours for voluntary social work of employees at the level of 2021

We take our social responsibility seriously and have been committed to selected aid projects for decades. Our spectrum is broad; we support on a regional as well as on an international level. Various NGOs, educational institutions, retirement homes, sports initiatives and many more are among our partners. In addition, we support associations for charitable purposes.

In 2021, donations went to CONCORDIA (Association for Social Projects - EHL Benefit Concert), the Austrian Disabled Sports Association, the Lions Club Vienna Ostarrichi, the Medical University (Cancer Research Run), the AÖF Women's Shelters, Licht ins Dunkel, pro mente Wien (Society for Mental and Social Health) and the children's hospice MOMO.





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# Trends and outlook

## Trends and outlook

Our world is facing challenges like we have never seen before. There is an urgent need for action and transformation for business, politics and each and every one of us. All partners and all employees

agree: Responsibility is indivisible and must be shared. The following topics and contributions encourage us to break new ground.

## CO<sub>2</sub>-free builder and cooling supply A contribution by Bmstr. Ing. Herbert Hetzel

I have had a personal and business relationship with TPA for many years. I am therefore pleased to be able to supplement the current sustainability report with explanations of the business case of **beyond carbon energy**.

**beyond carbon energy** stands for a CO<sub>2</sub>-free heating and cooling supply for real estate of all kinds, with the additional goal that both the investment costs for the energy supply and the running costs for it should fit into the market as far as possible. This is not always easy, and it does not always succeed - nevertheless: the heating and cooling supply in new and existing buildings is a significant

greenhouse gas emitter. The figures that have been circulated are 35 % - 45 % of total greenhouse gas emissions. Everyone who starts here can make a significant contribution to improvement. This is our major goal - that is why "CO<sub>2</sub>-neutral" is no longer enough for us.

Moreover, we are convinced that the type of heating and cooling supply will already be an essential part of the evaluation of property value in the present - and even more so in the future.

Regenerative energy supply from site resources to ensure a convincing degree of self-sufficiency, the greatest possible independence of energy costs from developments on the energy markets and, above all, long-term CO<sub>2</sub> neutral heating and cooling supply make it possible to think about new, future-oriented solutions for energy distribution and billing.

**beyond carbon energy** is a member of ÖGNI and has been accepted into the Austrian Green Investment Pioneers Program of the Federal Ministry for the Environment.



Bmstr. Ing. Herbert Hetzel  
founder, shareholder, CEO of beyond carbon energy

## Sustainability is the future

### A contribution by Dr. Sabine Herlitschka, MBA

For Infineon, sustainability has been part of our corporate strategy for a long time. We want to develop, grow and create added value for our customers, our employees, society and the region in which we operate. In this way, we are living up to our claim of making life easier, safer and more environmentally friendly with intelligent technologies.

This is why we signed the UN Global Compact in 2004. Its Sustainable Development Goals (SDGs) are the basis of our actions. In the spirit of a governance culture, we set ourselves concrete goals to align our products, processes and actions with sustainability and to continuously improve them. We invest in cutting-edge technologies, create new jobs, engage in social and educational issues in the region and use digital technologies ourselves to become more energy-efficient and resource-conserving.

With the IMPRES system (Infineon Integrated Management Program for Environment, Energy, Safety and Health), as well as the Excellence Approach of the EFQM (European Foundation for Quality Management), we incorporate these topics and goals along the value chain - from research and development to procurement and production.

Since 1997, Infineon Austria has also been audited according to the European and world's most demanding environmental management system EMAS. Economy, ecology and social commitment are a unity that is anchored in our corporate culture. It is not without reason that Infineon has been listed in the Dow Jones Sustainability Index as one of the most sustainable companies in the world for 12 years in a row. With the goal of CO<sub>2</sub> neutrality by 2030, Infineon reinforces this claim and makes its contribution to the implementation of the Paris climate goals and the European Green Deal. For sustainability shows responsibility for today and tomorrow.



DI<sup>in</sup> Dr.<sup>in</sup> Sabine Herlitschka, MBA  
 Chairwoman of the Management Board and Chief Technology & Innovation Officer of Infineon Technologies Austria AG

# Sustainable Finance

The development of European requirements for sustainability reporting continues. An agreement between the Council and the European Parliament clears the way for the expansion of the reporting obligation and standardisation of the content to be published through the CSRD (Corporate Sustainability Reporting Directive). A paradigm shift has already begun: responsible action in the areas of environmental, social and governance (ESG for short) can increasingly be monetised by companies. Sustainable projects already bring numerous advantages in terms of financing - and that is just the beginning.

## 1. Expansion and intensification of non-financial reporting through the CSRD

Step by step, non-capital-market-oriented large companies as well as small and medium-sized enterprises listed on a regulated market in the EU will fall under the scope of application of the CSRD as of the financial year 2024. Non EU companies will also be required to report on sustainability if they have a net turnover of more than EUR 150 million within the EU and at least one European subsidiary or branch. In order to standardise and improve the quality of published company data, the mandatory application of European Sustainability Reporting Standards (ESRS) is planned. This should ensure that sustainability aspects can be adequately taken into account in financing and investment decisions.



## 2. Improving financial performance on the capital market

In its outlook on "Facts, Trends and Strategies 2022", the FMA has identified a great interest in sustainable financial products and financial services on the Austrian market: The number of Austrian securities funds classified as sustainability funds under the "Austrian Ecolabel for Sustainable Financial Products" (UZ 493) rose by 75% within one year.

With high investments in renewable energies, electromobility, in the field of energy efficiency and in technologies to reduce the consumption of resources, so-called green bonds are becoming increasingly popular. The stock exchanges in Vienna and Frankfurt already have their own ESG segment. In order to prevent greenwashing, two standards already exist in practice and uniform EU-wide specifications are being planned.

## 3. ESG criteria for lending

Customers are currently required to assess their own sustainability behaviour in various forms in the lending process. The spectrum ranges from general and sector-specific checklists to complex data sets when granting sustainable loans for environmentally friendly, climate-protecting or resource-saving investments. For higher investment volumes, an ESG rating from

an agency may also be a condition for the loan. In the case of ESG-linked loans for general corporate financing, the credit spread decreases depending on how sustainably the company operates overall.

In addition, banks have to undergo a stress test in which the consideration of ESG risks in all lending activities is put to the test. The banking industry expects ESG scoring for the management of sustainability risks before 2022. The catalogue of criteria for granting loans will thus - in addition to credit-worthiness, profitability and collateral - increasingly include the topics of environment, social issues and sustainable corporate governance.

#### 4. Conclusion

In order to channel financial flows into sustainable investments, the aim is to standardise and improve the quality of published corporate data through stricter regulatory requirements. In addition, the requirements for the sustainable action of companies in project financing are becoming increasingly

stringent: both the decision to grant a loan and the interest rate will depend significantly on the fulfilment of ESG criteria in the foreseeable future. Stricter requirements are also planned within the EU for the financing of sustainable projects by means of green bonds.

In the coming years, we will support our clients on their way to increase sustainability in the coming years, offering the following services in particular:

- Accompanying the transformation process of companies
- Establishment of efficient reporting structures
- Support in the identification, calculation as well as monitoring of industry-relevant KPIs
- Preparation of and advice on sustainability reports
- ESG due diligence in preparation for transactions





**We report on:**

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Targets and measures .....80

A vertical strip of green foliage, including ferns and other plants, is visible on the left side of the page, partially obscured by a white rectangular frame.

# Targets and measures

## Targets and measures

Goals	Measures	Deadline	Interim status 2021
30 interns/working students per year	Active advertising via social media	2023	25 interns/working students
Raise the proportion of women at partner level to 35 %	Active promotion of women among junior executives	2025	27 % share of women at partner level
Introduction of energy management systems at all TPA locations in Austria	Get site owners "on board", educate about sustainable investments and cost savings	2023	Introduction of individual modules for monitoring energy management at TPA. Reason: the introduction of a uniform energy management system according to ISO 50001 is not feasible for technical reasons.
Create and actively promote advisory services for start-ups	Define responsibilities and create human and financial resources	2022	2021 introduced (information platform ISUS)
<10 % contracts with all-in agreements at TPA	No all-in contracts for professional staff	Ongoing from 2021	Achieved: 9% of all contracts are all-in agreements
Drawing up an annual waste balance separately according to fractions	Weighing, calculating, estimating and documenting waste by fractions	2022	Concept for Vienna in development



Monitor waste volumes and calculate GHG emissions from waste	Set up data collection system for all TPA offices	2022	in progress
Incorporate waste prevention before recycling into mindset and TPA values	Raise awareness among staff	2023	in progress
At least 50% of all TPA events are environmentally sustainable events	Purchasing guideline for: suitable locations, caterers and event partners, request green event certification from event partners, locations, caterers, etc. green mobility concept - arrival and departure by public transport	2022	Reformulation of the goal from "green events" to "ecologically sustainable events"
Integrate the TPA Code into the onboarding process.	Confirmation of acknowledgement ("read and understood")	2021, extension to 2022	The target was not achieved due to the HR head change and is therefore set for 2022
Create and roll out own TPA anti-corruption guidelines.	Draft separate guidelines in a working group	2022	Working group established
Keep hours for voluntary social work of employees at the level of 2021	Increase communication and promotion of the Doing good together campaign among employees.	2022	Already achieved in 2021: 304 hours, new target: increase by 10% annually

New goals	Measures	Dead- line	Interim status 2021
One sustainability officer per region	Nomination of one sustainability officer per region	2023	Establishment of an ESG team at the Vienna site
Consideration of waste in the purchasing process	Take away of waste by suppliers, creation of purchasing guidelines	2024	
Standardisation of the calculation of CO <sub>2</sub> emissions and consumption data	Digital recording of all consumption data	2024	
Increase the number of paternity leaves by 50 %	Promote paternity leave more strongly	2022	Number of paternity leaves: 2
ISO 9001 quality management certification for TPA	Introduction of ISO certification	2025	
ISO 27001 information security certification for TPA	Introduction of ISO certification	2023	
Increase activity in employee referral programme "Firstbird" (employees refer new potential employees)	Increase referral bonuses	2022	





## **We report on:**

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# **Annex**

## TPA companies

TPA Austria consists of the following companies:

TPA Steuerberatung GmbH	TPA Regio Steuerberatung GmbH, St. Pölten	TPA Regio Steuerberatung GmbH & Co KG
TPA Regio Steuerberatung GmbH, Linz	TPA International Steuerberatung GmbH	AKTUAR Versicherungsmathematik GmbH
Aktuar Betriebliche Vorsorge GmbH	ALTA Wirtschaftstreuhand- und Steuerberatungsgesellschaft m.b.H.	TPA European & Technology Consultants GmbH
TPA Unternehmensberatung GmbH	TPA Innsbruck Steuerberatungsgesellschaft mbH & Co KG	TPA Innsbruck Steuerberatungsgesellschaft mbH
TPA Group Administration und Steuerberatung GmbH	its-TPA GmbH	



## TPA owner

Owner status by the end of 2021:

Klaus BAUER-MITTERLEHNER	Helmut BEER	Leopold BRUNNER
Iris BURGSTALLER	Anja CUPAL	Karin FUHRMANN
Thomas HANEDER	Christoph HARRER	Sebastian HAUPT
Gerald KERBL	Leopold KÜHMAYER	Manfred KUNISCH
Gunther LANG	Robert LOVRECKI	Birgit PERKOUNIG
Dieter POCK	Andreas PÖLL	Roland REISCH
Erich RESCH	Klaus SCHEDER	Karl SCHWARZ
Veronika SEITWEGER	Monika SEYWALD	Günther STENICO
Gottfried SULZ	Yasmin WAGNER	Gerald WEIB
Ingrid WINKELBAUER		

# Key figures

## Office space

in m <sup>2</sup>	2021	2020	2019
Vienna *	8,600	8,600	8,600
Lower Austria **	2,981	2,981	2,981
Upper Austria *	1,740	1,740	1,740
Carinthia ***	757	757	757
Styria *	1,412	1,412	1,412
Tirol ****	212	212	212
<b>total</b>	<b>15,702</b>	<b>15,702</b>	<b>15,702</b>

\* one office

\*\* six offices

\*\*\* three offices

\*\*\*\* two offices

## Economic performance

in kEUR	2021	2020	2019
Revenue	66,687	60,494	57,096
Value creation	46,185	38,046	34,526
Distribution			
to employees and partners (allowances, social expenses)	43,594	36,002	32,730
to the state (taxes, duties)	2,467	1,962	1,683
to lenders (interest expense)	124	82	113

## Employees

headcount	2021	2020	2019
Vienna *	441	401	388
Lower Austria **	98	95	100
Upper Austria *	27	27	27
Carinthia ***	62	64	62
Styria *	16	14	13
Tirol ****	20	19	17
<b>total</b>	<b>664</b>	<b>620</b>	<b>607</b>

\* one office

\*\* six offices

\*\*\* three offices

\*\*\*\* two offices



## Number of employees



composition at management level	2021	2020	2019
Management	138	118	122
Non-management staff	526	502	485
total	664	620	607



composition at management level	2021		2020		2019	
	headcount	%	headcount	%	headcount	%
Management	66	47.83	58	49.15	56	45.90
Non-management staff	394	74.90	384	76.49	369	76.08
total	460		442		425	



composition at management level	2021		2020		2019	
	headcount	%	headcount	%	headcount	%
Management	72	52.17	60	50.85	66	54.10
Non-management staff	132	25.10	118	23.51	116	23.92
total	204		178		182	

age structure 2021	total	below 30		30-50		over 50	
		headcount	%	headcount	%	headcount	%
Management*	138	7	5.07	93	67.39	38	27.54
Non-management staff	526	197	37.45	254	48.29	75	14.26
total	664	204		347		113	

age structure 2020	total	below 30		30-50		over 50	
		headcount	%	headcount	%	headcount	%
Management*	118	3	2.54	81	68.65	34	28.81
Non-management staff	502	189	37.65	248	49.40	65	12.95
total	620	192		329		99	

incl. contract workers, incl. parental leaves, incl. trainees

\*Manager, Senior Manager, Director, Partner

## Loop trainees, as well as specialist interns

	2021	2020	2019
Loop trainees	6	3	7
specialist interns	25	19	15
<b>total</b>	<b>31</b>	<b>22</b>	<b>22</b>

## Material efficiency: paper consumption

	in thousand sheet			in tons		
	2021	2020	2019	2021	2020	2019
Vienna *	1,300	1,600	1,833	6.5	8.00	9.17
Lower Austria **	721	793	1,046	3.61	3.97	5.23
Upper Austria *	400	433	300	2.00	1.67	1.50
Carinthia ***	406	445	479	2.03	2.23	2.40
Styria *	115	90	146	0.58	0.45	0.73
Tirol ****	169	161	172	0.85	0.81	0.86
<b>total</b>	<b>3,111</b>	<b>3,522</b>	<b>3,976</b>	<b>15.56</b>	<b>17.13</b>	<b>19.89</b>

	per capita in kg		
	2021	2020	2019
Vienna *	14.74	19.95	23.63
Lower Austria **	36.79	41.79	52.30
Upper Austria *	74.07	61.85	55.56
Carinthia ***	32.74	34.84	38.71
Styria *	35.94	32.14	56.15
Tirol ****	42.25	42.63	50.59

\* one office

\*\* six offices

\*\*\* three offices

\*\*\*\* two offices

## Energy consumption: electricity

	in kWh			per capita in kWh		
	2021	2020	2019	2021	2020	2019
Vienna *	465,245	411,166	431,312	1055	1025	1112
Lower Austria **	82,976.6	85,354	93,628	847	898	936
Upper Austria ***	88,716.8	76,087	76,932	3286	2818	2849
Carinthia ****	96,643.5	79,060	76,968	1559	1235	1241
Styria *	41,478.6	36,465	16,994	2592	2605	1307
Tirol *****	19,185.8	21,268	20,521	959	1119	1207
<b>total</b>	<b>794,246.3<sup>1</sup></b>	<b>709,400</b>	<b>716,355</b>			

\* one office

\*\* six offices

\*\*\* one office incl. 4 charging stations for e-cars

\*\*\*\* three offices

\*\*\*\*\* two offices

**The average electricity consumption per employee is 1,144.2 kWh/h\* in 2020 and 1,196 kWh/h per person in 2021.**

In the Sustainability Report 2021 a different value results due to a new calculation method.

<sup>1</sup> The increased energy consumption can be attributed to increased server performance in all locations and the increased return from the home office to the office workplace. In Upper Austria, the increased electricity consumption can be explained by four electric cars that are refuelled at the office location.

## Energy consumption: heating and cooling

	Heating energy in kWh			Cooling energy in kWh		
	2021	2020	2019	2021	2020	2019
Vienna *	78,361	71,254	k.a.	76,335	69,411	k.a.
Lower Austria **	125,177	121,345	109,996	0	0	0
Upper Austria ***	96,211	96,211	83,911	0	0	0
Carinthia ****	148,900	153,704	125,855	27,435	28,320	15,382
Styria *	24,289	21,253	10,150	0	0	0
Tirol *****	28,003	26,603	23,881	0	0	0
<b>total</b>	<b>500,941</b>	<b>490,369</b>	<b>353,792</b>	<b>103,770</b>	<b>97,732</b>	<b>15,382</b>

\* one office

\*\* six offices

\*\*\* one office incl. 4 charging stations for e-cars

\*\*\*\* three offices

\*\*\*\*\* two offices

## Greenhouse gas emissions

	CO <sub>2</sub> e-emissions in tonnes			CO <sub>2</sub> e-emissions per capita in tons		
	2021	2020	2019	2021	2020	2019
Scope 1: direct fuel consumption own vehicles	22.64	22.60	39.85	0.03	0.04	0.07
Scope 2: electricity consumption + heat + cold	126.94	120.40	63.06	0.19	0.19	0.10
Scope 3	313.84	319.15	330.46	0.47	0.51	0.54
<b>total greenhouse gas emissions</b>	<b>463.42</b>	<b>462.15</b>	<b>433.37</b>			

In the Sustainability Report 2021 a different value results due to a new calculation method.

## Waste

Class	in tonnes			per capita in kg		
	2021	2020	2019	2021	2020	2019
Residual waste	20.31	32.57	31.85	30.59	52.54	52.48
Waste paper	17.23	35.27	43.13	25.95	56.88	71.06
Organic waste	3.31	3.43	4.19	4.98	5.53	6.91
Foils	1.31	1.23	1.50	1.97	1.98	2.47
Pet plastic	2.29	3.31	4.05	3.45	5.33	6.66
Glass	2.06	1.89	2.31	3.10	3.04	3.80
Document destruction	13.85	14.35	91.80	20.87	23.14	151.23
Bulky waste	3.04	0.31	11.49	4.58	0.50	18.93
Hazardous waste	0.16	0.96	4.04	0.24	1.55	6.66

In the reporting year 2021 there was less waste and there were more employees, which is why the values are lower.

## Suppliers TPA Austria

	Suppliers* Austria			Supplier distribution		
	2021	2020	2019	2021	2020	2019
Austria	447	390	500	88.17 %	74.00 %	81.30 %
EU**	52	114	98	10.26 %	21.63 %	15.93 %
Third countries	8	23	17	1.57 %	4.37 %	2.77 %
<b>total</b>	<b>507</b>	<b>527</b>	<b>615</b>	<b>100.00 %</b>	<b>100.00 %</b>	<b>100.00 %</b>

\*All accountants according to financial accounting incl. network and cooperation partners

\*\*Without GB - Brexit 31 January 2020

## GRI Content Index

Topic	GRI-No	Position	Specification (details in comment)	Comment	Page
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<b>Marketing and labeling</b> (reference to GRI103)		<b>GRI 417</b>		
	GRI 417	-1	Requirements for product and service information and labeling	30
	GRI 417	-2	Incidents of non-compliance concerning product and service information and labeling	none
	GRI 417	-3	Incidents of non-compliance concerning marketing communications	none
<b>Protection of customer data</b> (references to GRI103)		<b>GRI 418</b>		
Protection of customers	GRI 418	-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	40, 41
<b>Socio-economic compliance</b> (references to GRI103)		<b>GRI 419</b>		
	GRI 419	-1	Non-compliance with laws and regulations in the social and economic area	none

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