

The background of the cover is a close-up photograph of a person's hands holding a small, green-tinted globe of the Earth. The globe is held in the center, with two large, vibrant green leaves positioned behind it, one on each side. The hands are positioned at the bottom and sides of the globe, with fingers gently cupping it. The overall color palette is dominated by greens and skin tones, with a soft, natural lighting. The TPA logo is in the top right, and the title and company name are in the upper left. The website and regional information are at the bottom.

*tpa*

# Sustainability Report 2022

TPA Group

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

Albania Austria Bulgaria Croatia Czech Republic Hungary Montenegro Poland Romania Serbia Slovakia Slovenia  
A Baker Tilly Europe Alliance member



## Imprint

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## 1. Foreword

***„The future belongs to those who understand that doing more with less is compassionate, prosperous, and enduring, and thus more intelligent, even competitive.“***

*Paul Hawken*

Dear reader,

We are proud to present the first group-wide sustainability report of the TPA Group. In a time when the global community is facing unprecedented challenges, it is crucial for businesses to take responsibility and transparently communicate their sustainability efforts.

We have recognized that our responsibility extends far beyond financial performance. We are aware that our activities can have an impact on people, communities, and the environment. Therefore, we have committed ourselves to making sustainability an integral part of our cross-border corporate strategy.

In this sustainability report, we aim to provide you with a comprehensive insight into our endeavours. We report on our initiatives to reduce our environmental footprint, whether by promoting energy efficiency, switching to renewable energy or reducing our waste generation. Furthermore, we will delve into our efforts to support an inclusive and diverse work culture, where every employee receives equal opportunities and diversity is valued.

We are aware of the fact that sustainability is an ongoing process that requires continuous commitment. We are determined to improve our performance and pursue our goals. Our actions are underpinned by clear lines of responsibility, transparent channels of communication and a strong commitment to a sustainable future.

We would like to express our gratitude to all our employees, customers, business partners, and stakeholders who support us on this journey. Without your contributions and collaboration, this progress would not have been possible. We firmly believe that together we can bring about positive change to create a more sustainable and equitable world.

In this sustainability report, we provide an insight of the activities of TPA Group in the year 2022. We hope that this report is of interest to you and wish you an enlightening read!

Best regards,



Klaus  
Bauer-Mitterlehner (AT)



Leopold  
Kühmayer (AT)



Petr  
Karpeles (CZ)



Krzysztof  
Kaczmarek (PL)

TPA Group Management Team





## 2. TPA Group

### 2.1. About the TPA Group

***“Sustainability at TPA Group is not about doing less harm. It’s about doing more good.”***

*Leopold Kühmayer, TPA Partner*

We – TPA Group – are a dynamic and independent consulting group of tax advisors, auditors and business advisors. Our services include tax consulting, accounting, auditing and advisory in 12 countries in CEE/SEE.

For us, providing advice means finding perfect solutions as well as understanding our clients’ personal concerns. Whatever the request, we offer our clients a comprehensive service, reliability and creativity and deliver competent solutions promptly. Our work is based on highly specialized qualifications, experience gained over many years and personal on-site support of our clients. Our clients 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.

We – the TPA Group in 12 countries – form the Baker Tilly Europe Alliance together with the renowned consultancy Baker Tilly in Germany and the global network of Baker Tilly International.

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

## THE TPA GROUP.



Status End of 2022

The total turnover of the TPA Group in the year 2022 amounted to TEUR 124,37.

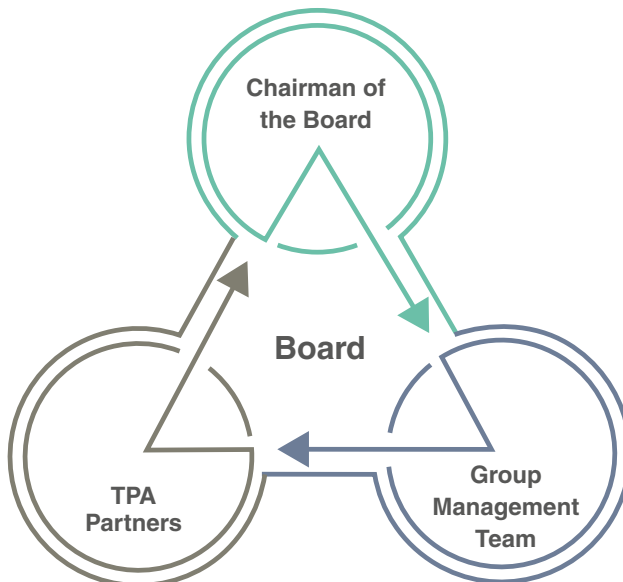
## REGIONAL ROOTS. WORLDWIDE NETWORK.

The Baker Tilly International network comprises independent member firms in 145 countries and is one of the top ten global advisory networks.

## 2.2. The TPA Group Governance

The TPA Group is an association of partnerships in all twelve TPA countries, with TPA Austria forming the partnerships in

each country together with local partners. The TPA Group governance structure is comprised as follows:





The TPA Group Management Team (TGMT) is the executive body of the group, preparing topics and information for the Board and implementing its decisions.

The TGMT consists of four members, two elected every two years by the TPA Group



Klaus  
Bauer-Mitterlehner (AT)



Leopold  
Kühmayer (AT)



Petr  
Karpeles (CZ)



Krzysztof  
Kaczmarek (PL)

Board and two nominated by TPA Austria. In the reporting year 2022, the TGMT consisted of the following four partners:

The TPA Group Board is the decision-making body. In line with the motto '12 countries, 1 company', each country has its representative on the Board. The most important tasks of this international ensemble are making decisions on strategy, service lines and the international network, to name a few, as well as approving the budget.

The TPA Group Board consists of representatives of each TPA country and a chairman. The Group Board meetings take place several times per year either via video conference or in person. In the reporting year 2022, following partners formed the Group Board:

**Chairman:**



Bojan Zepinic (RS)

**Group Board:**



Ilir  
Binaj (AL)



Karin  
Fuhrmann (AT)



Ingrid  
Winkelbauer (AT)



Klaus  
Scheder (AT)



Thomas  
Haneder (AT)



Petr  
Karpeles (CZ)



Bojan  
Huzanic (HR)



Igor  
Arbutina (HR)



Jozsef  
Szemeredi (HU)



Dusanka  
Ivovic (ME)



Wojciech  
Sztuba (PL)



Jan  
Glas (RO)



Michael  
Knaus (SI)



Mojca  
Mlakar (SI)



Peter  
Danovsky (SK)



## 2.3. Our high-quality services

### Our business areas

#### **Tax consultancy: Strength through know-how & specialisation**

TPA's range of services in tax consultancy includes, among other things, ongoing accounting including annual financial statements, payroll accounting, tax consultancy, support for real estate projects, reorganisations and succession planning.

Other services include developer and participation models, real estate fund consulting, real estate transaction consulting, financial criminal law consulting, business valuation, VAT consulting, transfer pricing, EU, subsidy and technology consulting, risk management and compliance.

#### **Payroll**

The payroll services include payroll outsourcing, social security advice, payroll tax advice, company pension schemes, payroll check and employee tax assessment for employees.

TPA works with all common Software solutions such as BMD NTCS, Datev, DVO, Navision, RZL, Sage DPW and SAP in order to meet the individual requirements of our clients. The regular innovations and legal changes in payroll accounting are no problem for us, as we are always up to date.

#### **Bookkeeping**

Sound bookkeeping is an important foundation for any business. TPA offers bookkeeping services as well as digital bookkeeping and bookkeeping outsourcing. Our services also include a UID check, which involves checking VAT identification numbers.

### **Accounting**

TPA prepares annual and interim financial statements in accordance with current company and tax law requirements. Our accounting services also include special and interim financial statements, advice on annual financial statements, profit determination, income-expenditure statements, tax return preparation, tax optimisation, support for managing directors and board members, compliance with disclosure requirements, business analyses, cash flow statements, etc.

### **ESG and sustainability consulting**

TPA's focus in business consulting is on measurable benefits for our clients. In the field of ESG consulting, we offer support in the development and optimisation of companies or processes as well as specific services such as ESG strategy consulting, sustainability reporting, EU taxonomy consulting, ESG ratings, ESG due diligence, ESG quick check, green finance, circular economy and carbon footprint calculation.

### **Digital Transformation**

We support companies in the effective management of data and information along the entire value chain. In addition to our expertise in digital processes and IT solutions, we also take into account the specific framework conditions of the respective business. This gives us a decisive advantage over pure process and IT specialists.

### **Audit**

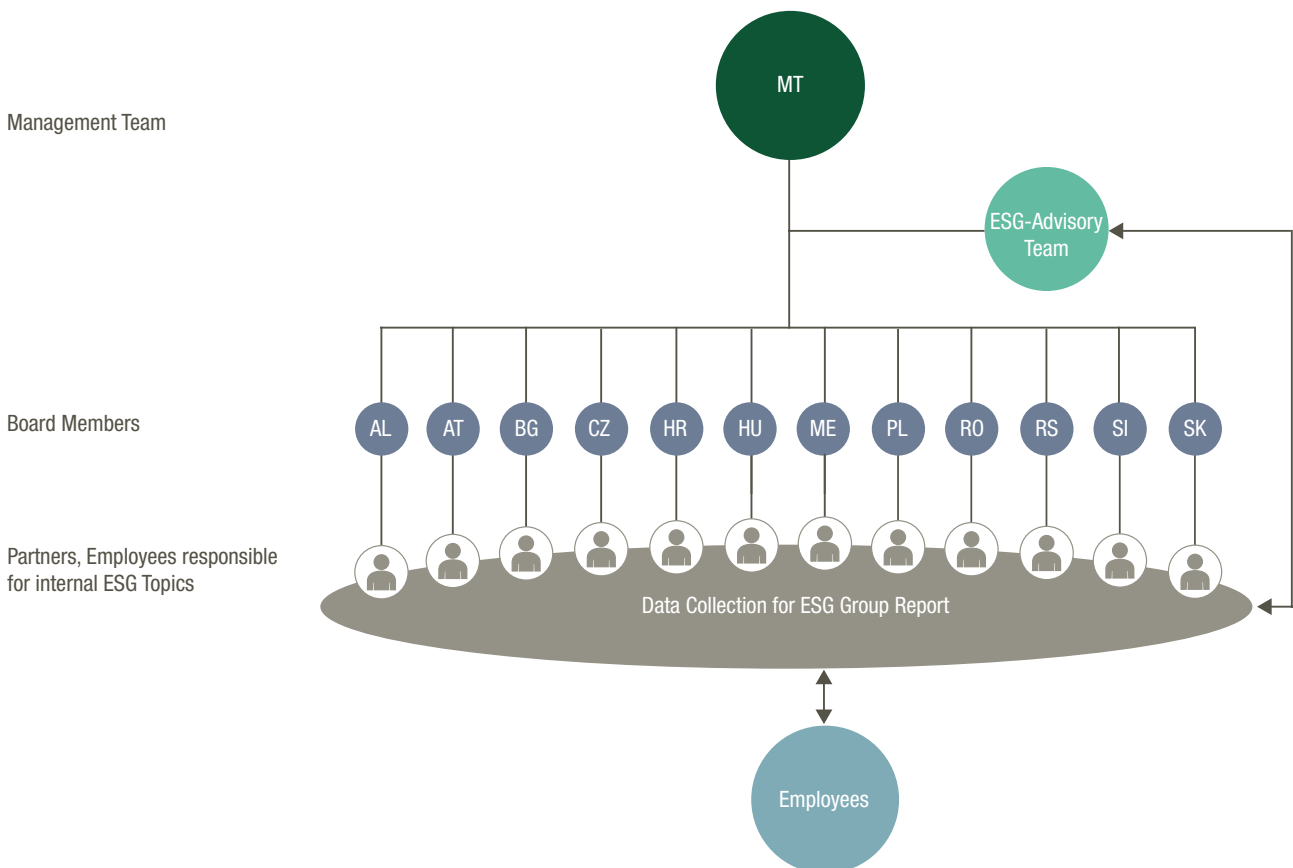
Our responsibility as auditors goes far beyond simply confirming that the annual financial statements comply with statutory requirements. Our goal with every audit is to create a „value-added audit“ for our clients with recommendations for optimizing business processes, internal control systems and management information systems. In both statutory and voluntary audits, we check whether your financial statements comply with legal requirements and present as true and fair a picture as possible of your company's net assets, financial position and results of operations.

### 3. Sustainability in the TPA Group

For us, sustainability is more than just a buzzword. 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 future generations. The following chapters will give an insight into how we define and live sustainability in the TPA Group.

For the continuous improvement of our performance in the area of corporate

sustainability, it is of great importance to view it in an integrated manner and to anchor its management at the highest level. All TPA Countries provide integrative and operational support and exchange information, discuss initiatives, and work on the further development of the sustainability agendas.



### 3.1. 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.

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 industrialized, emerging and developing countries in the same way, and encompass social, environmental, and economic sustainability.





The goal of SDG 4 is to ensure inclusive and equitable quality education as well as the promotion of learning opportunities for all.

TPA's way of contributing to this goal is by providing employees with training hours. Approximately 35 hours per employee were spent in further education in the year 2022.



SDG 5 promotes the achievement of gender equality and the empowerment of all women and girls. If the development in gender equality were to continue as it has, it would take 140 years for men and women to be equally represented in leadership positions. Change needs to happen faster and more dramatically to advance gender equality.

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.



SDG 8 strives for sustained, inclusive and sustainable economic growth as well as full and productive employment and decent work for everyone.

TPA is committed to fair pay, recruitment, promotion and overpayments are based on non-discriminatory and gender-neutral criteria and health promotion is a priority at TPA.



SDG 12 has the goal to ensure sustainable consumption and production patterns.

TPA's way of contributing to this goal is by aiming to improve the monitoring of waste volumes and the calculation of greenhouse gas emissions.



The goal of SDG 13 is to take urgent action to combat climate change and its impacts. Climate change no longer only exists in theory: temperatures are rising, environmental disasters are occurring more frequently, and climate refugees are becoming more common.

The TPA Code of Conduct includes among other things a commitment to environmental responsibility. We pay attention to energy consumption and the use of materials.



The 16th SDG promotes peaceful and inclusive societies for sustainable development and demands access to justice for all. Furthermore, the goal is to build effective, accountable and inclusive institutions at all levels.

Our principles are embedded in the TPA Code of Conduct: Respect and Esteem, Trust based on Quality, Objectivity and Independence, Integrity and Fairness, Zero Tolerance regarding illegal and unethical conduct, Social and Ecological 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.



## 4. About the Report

This is the first issue of the TPA Group's sustainability report. In this report we present ESG-relevant (Environmental, Social, Governance) information and key figures from the financial year 1st January 2022 – 31st December 2022. We considered the GRI (Global Reporting Initiative)-Standards as a guideline for the content and the structure.

We assume that the awareness and knowledge of sustainability and ESG topics is more developed in Austria than in most of the CEE/SEE countries. Therefore, we used the experience and knowledge of TPA Austria in creating its sustainability reports for the years 2020 till 2022 to identify important stakeholder groups and material topics.

The following list shows the identified stakeholder groups.

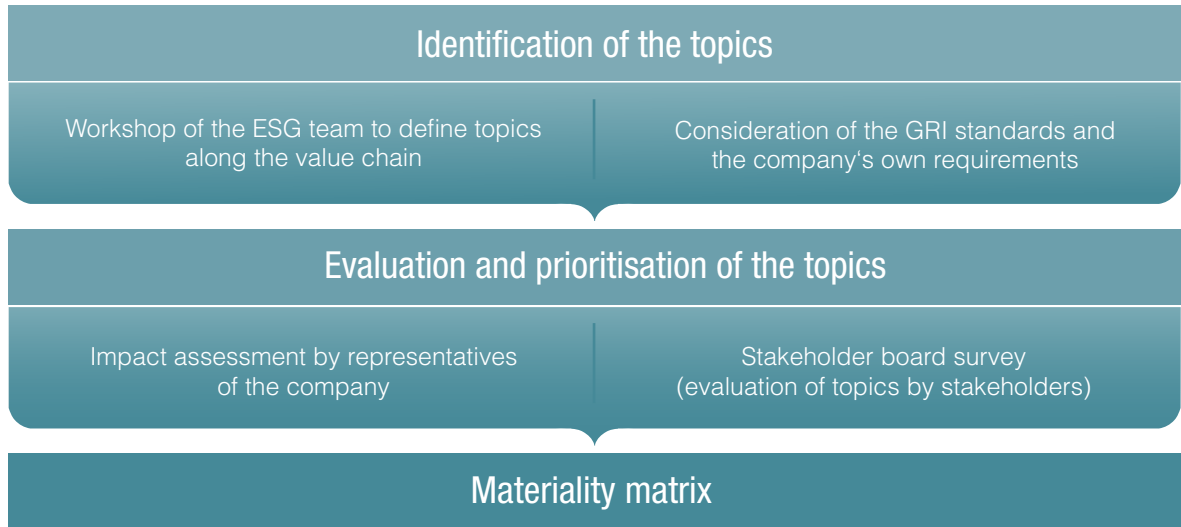
- **Partner / Owner**
- **Customers**
- **Employees**
- Potential customers
- Potential employees
- Future generations
- **Banks**
- Media
- Trade associations
- **Lawyers and attorneys**
- **Notaries**

### Materiality Analysis

With the materiality analysis, the material topics of the TPA Group were identified. Materiality in sustainability reporting describes the principle that a company focuses on the material topics along the value chain that are of particular importance for

the environment, society and the company itself as well as for the most relevant stakeholders (listed above in bold). The process to identify the material topics is described in the following Illustration.

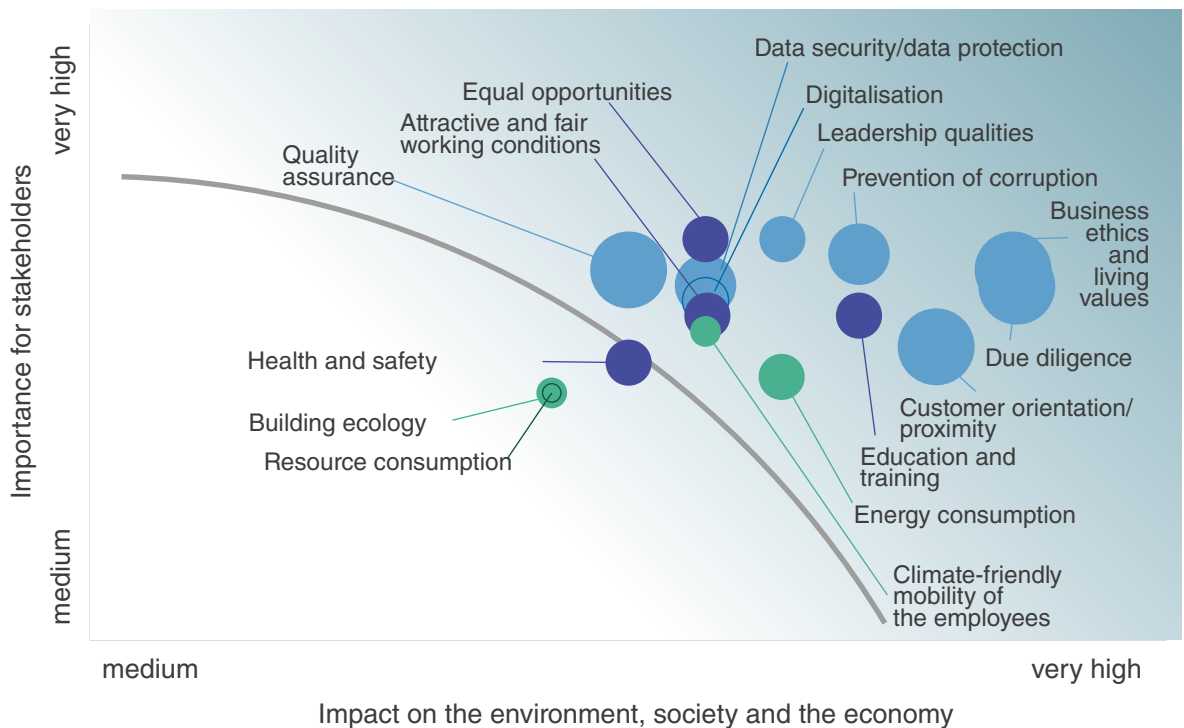
## The steps to the materiality matrix



The identified material topics of the TPA Group can be seen in the following materiality matrix.

All topics above the line are TPA's material topics.

## Materiality matrix of TPA



As it can be very challenging to collect ESG Data in the first year of reporting, especially for small entities, we are very proud to pronounce that the 2022 TPA Group Sustainability Report summarizes ESG Data of 11 of the 12 countries where TPA is represented. Data from those 11 countries were collected, compiled, and compared. This was the first round

of investigating the non-financial status of the TPA Group. The goal for the next report in general is to include all countries and to expand the reported Data. This year's report includes Data from Austria, Bulgaria, Croatia, Czech Republic, Hungary, Montenegro, Poland, Romania, Serbia, Slovakia, and Slovenia.





## 5. ESG Topics in the TPA Group

### 5.1. Data Security/ Data Protection

We are responsible for the processing of personal data and, therefore, we are data controllers within the meaning of the General Data Protection Regulation (GDPR). The purpose of the GDPR is to protect individuals when personal data is processed. In Austria, Czech Republic, and Slovakia the data that we process is stored and protected in a data centre that is certified in accordance with ISO 27001. Throughout TPA Group the transmission of personal data is regularly communicated

and trained to our employees by managers. Data protection and information security are given high priority in the procurement and development of software.

We track our identified leaks, thefts, or losses of customer data in TPA Group. In 2022 there were a total of 2 incidents. These included an email that was sent to the wrong address (no sensitive data was disclosed) and an error in uploading payroll documents.

### 5.2. Digitalization

Digitalization is a driver of innovation and sustainable development, and we are constantly exploring the use of new tools. For our employees and partners, modern technologies for video/online meetings are already a matter of course in our daily work. Cloud based data sharing is implemented throughout the group. We strive to ensure that the high quality of face-to-face communication is also possible electronically, in line with our corporate culture.

Telecommuting, online and hybrid training formats help to reduce time spent on commuting and business travel and to conserve resources. In Poland for example we have a hybrid work model with 50% remote work and 50% work at the office. In general, we are planning to integrate more cloud-based applications in existing IT-infrastructure.

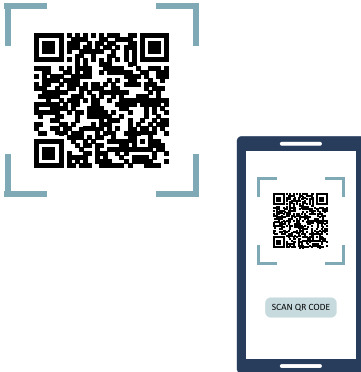
### 5.3. Anti-corruption

Our commitment to the highest legal, ethical, and moral principles is enclosed in the TPAs Code of Conduct. In order to comply with all relevant anti-corruption laws, our employees receive regular training in 9 out of 11 reporting countries. Through this training, they will be able to identify potentially dubious situations, avoid prohibited conduct and seek immediate advice from their supervisors if required.

This ensures that any attempted bribery or corruption can be identified and prevented at an early stage. A key consideration in the provision of our advisory services is the prevention of money laundering and terrorist financing. Our Policy Statement: We do not accept unethical or illegal behaviour from our partners, employees, collaborators, customers, government officials or suppliers. Full details of this policy



statement can be found at the following [link](#) or QR code:



Material or non-material benefits may not exceed the value of EUR 100 in an individual case and/or EUR 500 per year. If these limits are exceeded in an individual case, the consent of the responsible partner must be obtained. Any possible influence on the award or renewal of the contract must be excluded.

In 2022 there were no confirmed incidents of corruption in the reporting countries.

## 5.4. Business ethics and values

The way we work together as a team and with our clients is based on shared ethical values. They define who we are and how we conduct our business. The TPA Code of Conduct ensures compliance with the legal and regulatory framework within which TPA operates and represents a clear commitment to our principles. Simultaneously, we demonstrate our responsibility to clients, society, and the environment. Our first priority is to act with integrity and legal compliance.

- Respect and Esteem
- Trust based on Quality
- Objectivity and Independence
- Integrity and Fairness
- Zero Tolerance regarding illegal and unethical conduct
- Social and Ecological Responsibility

## 5.5. Quality assurance

We take a number of measures to ensure the high quality of our services. On the one hand, all major business documents that leave our office are approved by the respective partner and the manager in charge. Specialist departments in different areas of consulting also ensure that reports, opinions, memoranda, and other services provided by TPA always meet the highest quality standards. We implemented a peer review in our audit service line at TPA Group level in 2022. All audit practices in the TPA Group will be subject to this peer review once in three years. The

four-eyes-principle as well as employee trainings are two examples for measures that are implemented in all reporting countries.

Our employees have access to the latest digital tools for a wide range of issues and products - for example, accessible links to all tax-related databases on the intranet - and have access to many templates and digital instructions, in addition to standardized checklists. All employees are continuously trained and undergo a comprehensive training scheme.



## 5.6. Customer Orientation/ Customer Experience

The foundation of our success is good relations with our customers and other stakeholder groups. Stakeholders are relevant individuals or groups who are significantly affected by or can affect our decisions and activities. Understanding our stakeholders' expectations and concerns, identifying, and responding to opportunities and risks, providing them with appropriate and timely information, and making our goals and performance transparent

and easily accessible are all important to us. Only by working together we can create values that have a positive effect on the environment and society beyond the financial. "Face to face business" as well as the concept of a "one-stop-shop" runs through the entire group.

Furthermore, in TPA Poland a Customer Service Policy has been implemented in the different service lines.

## 5.7. Energy use

The active involvement of employees in the reduction of energy consumption is an important part of the process. Energy efficiency measures in the office can help reduce energy costs and environmental impact. In many of the locations of TPA Group installation of LED lights, reduction of mobile printers, and usage

of Thin Clients are already implemented as measures to reduce energy consumption. In some locations it is challenging to define the amount of used energy as we pay a lump sum price for our rented office space. For the calculation in this year's report some estimations and approximations were necessary.

## 5.8. Climate-friendly mobility of the employees

Every time we travel, we have the opportunity to influence our carbon footprint. As part of our proactive customer care, business travel is an essential part of the work of many of our partners and managers. However, we try our best to ensure that our business travel is kept to a minimum. Where possible, we make use of video and telephone calls, or we use public transport. In Czech Republic and Poland

there are challenges for employees to come to the office through "muscle power", which means by bike or walking for example. The collection of active meters and the playful measurement against each other motivates and is also rewarded with prizes. A good connection to public transport was considered in several countries when choosing the location of the office space.

## 5.9. Building Ecology

In 5 of 11 the reported countries TPA's main office buildings are buildings that are designed for energy efficient operation. These include two LEED-certified buildings as well as one building certified under the BREEAM standard and other buildings that are classified positively in terms of energy efficiency.

LEED (Leadership in Energy and Design) 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.. It has unlimited validity.

BREEAM is an originally British science-based suite of validation and certification systems for sustainable built environment owned by BRE. It exists since 1990 and is used for the specification and for measuring sustainability performance of buildings. This third-party certified standard addresses design, construction, use and refurbishment.

## 5.10. Resource consumption

Within TPA Group, the responsible use of resources is a matter of great importance to us. In our business sector paper is basically the most used resource, that's why reducing paper consumption and avoiding unnecessary printing is a priority.

Another topic within the field of resource consumption that needs to be pointed out is waste. 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. As waste collection, waste separation, waste treatment, and in general the organization of

waste differs very much. In the countries of TPA Group it is highly challenging to find a way to measure, calculate and collect data and summarize it for this Group Report. Therefore, we want to set up processes in a standardized way to monitor waste in TPA Group more precisely.

As we also host events and meetings for our clients. The organization of events is also a part where we have an impact on resource consumption. We have already considered certain aspects in the organization of events in a few countries, such as location and transfer. In the next years we want to focus more on ESG criteria in terms of events.



## 5.11. Health and safety

In 80% of the reported countries, we offer our employees medical services such as health checks, vaccinations, and consultations. In most of those countries an annual health check is part of the services. In Austria and Romania employees have the possibility to visit the doctor in the office building at certain appointments, in other countries there are cooperations with closely situated medical institutions. In Hungary TPA employees are offered free time for medical appointments.

To promote the health of TPA's employees, numerous sports activities are advertised throughout the Group. Our local teams take part in the Vienna Business Run, the

run "From the Tatras to the Danube" or the Bucharest half marathon and other sports event. Our colleagues in Prague organize a group wide Badminton tournament once every year. TPA Poland has a point system where employees can collect points for all their sports activities and win prizes.

In addition, healthy snacks are offered almost everywhere in the office, for example in the form of fruit baskets.

In 9 out of 11 of the reported countries an external safety check is performed on a regular basis. Safety equipment and working conditions are investigated during those checks, in general according to the local law.

## 5.12 Attractive and fair working conditions

Our aim is to be a desirable, responsible employer for current and prospective staff, one that values and respects people. We are committed to fairness and equality regarding age, gender, ethnic or national origin, religion, and sexual orientation. We ensure fair remuneration and salary transparency for our employees. To enable our employees to achieve real personal development, we also believe it is our responsibility to offer flexible working arrangements.

Measures that are taken throughout the group are for example support of our em-

ployees returning after maternity leave or home office and flexible working conditions.

In order to ensure that our corporate culture is experienced in a positive way by our colleagues on a daily basis, leadership guidelines have been developed in a bottom-up process in which all countries were involved. These guidelines address how our leadership behaves to meet our employer promise of informing, engaging and inspiring our people.

### 5.13. Equal opportunities

At all levels of the hierarchy, and especially in management positions, we strive for an equal number of women and men. Our aim is to overcome gender-based restrictions and to achieve sustainable equality between men and women in management positions. Equal opportunities for women to earn a fair income and to return to work

after having children are also central to our efforts to promote women. Gender-neutral criteria as well as equality regarding race, color, religion, political opinion, national extraction, and social origin are used for recruitment and promotion. TPA Group stands for equal pay for equal performance.

### 5.14. Education and training

Excellent training and high-quality development are very important to us. This is also reflected in the number of hours spent on training:

Hours spent on seminars and other training activities (2022): 62,123

Average training hours per employee: 35

In TPA performance and career development evaluation talks are regularly held in all our countries. The minimal frequency

is once a year. They are set up to ensure high quality in our services, to deploy and promote employees in the best possible way.

Furthermore, we employ several trainees throughout our Group. We see it as a great opportunity to get in contact with dedicated future employees and to encourage young talents.







## 6. Trends and Outlook

### Wind power is key to decarbonizing Polish industry

An Article by Janusz Gajowiecki, President of the Board of Polish Wind Energy Association

Increasing the use of renewable energy is a trend from which there is no turning back. It is undoubtedly a step toward creating a more sustainable, climate-neutral economy.

CSRD directive, which is in force since January 2023, mandating non-fiscal reporting, is expected to affect almost all companies in the next few years. For many of them, preparing documentation on this topic can be difficult and challenging. The key will be to prepare for the changes in advance, thus avoiding many problems and safeguarding companies in the future. Also, don't forget the need for qualified personnel to prepare non-fiscal reports.

Despite the fact that member states have until June 2024 to implement the above

directive, many companies are already proudly talking about following the path of sustainable development. The driving impulse is primarily to ensure competitiveness, both in the Polish market, but also abroad.

An important theme in the context of energy competitiveness of Polish companies is the reduction of the so-called carbon footprint. Knowledge of this topic has a positive impact not only on the image of companies in terms of environmental impact, but also on economic aspects. Due to the ever-dominant share of conventional energy in Poland's energy mix and the rising cost of CO<sub>2</sub> emissions, the development of wind power has an impact on reducing the cost of electricity. Thus, investments in

RES (renewable energy sources) not only affect the reduction of carbon footprint, but also bring real financial savings.

It should not be overlooked that the CSRD directive will directly change the way non-financial information is disclosed, which will not only result in an increase in the scope of reported data, but, more importantly, will also improve the quality of published reports. Polish companies should already be conducting internal audits and analyzing whether reliable disclosure will be possible in their case. This task is not easy, of course, as it should be borne in mind that counting even a carbon footprint for an entire organization is often a months-long process.

ESG requirements undoubtedly go hand in hand with the energy transition. Wind power, both offshore and onshore, are the lowest CO2 emitting technologies among other power generation technologies. Therefore, the more onshore and offshore wind in a country's energy mix, the easier it will be to go through the process of modifying

the economy to a more sustainable one, that is, one that is less dependent on fossil fuels and more energy efficient. We should also look at all environmental and energy requirements from a slightly different angle. ESG stimulates the green transformation in a certain way and determines business to take a socially responsible approach to the new rules in the market. In Poland, a race has been going on for years in which the „greens“ have long been in the lead, and RES energy is their strongest asset.



Janusz Gajowiecki, President of the Board of Polish Wind Energy Association



## Comment by Georg Kapsch

Global warming is a fact, and it is beyond doubt that humans must contribute to keeping the warming within limits. Unfortunately, global climate indicators are not heading in a positive direction. This calls for a rational discussion and joint efforts to make all aspects of life sustainable. Significant progress has already been made in many areas.

However, the transportation sector, which is of utmost importance in our interconnected world and cannot be ignored, lags behind. Road traffic is responsible for 25 percent of urban air pollution and 20 percent of global greenhouse gas emissions, figures that have significantly increased over the past 20 years. Electric vehicles do not solve the problem; in some areas, they may even exacerbate it and fail to

bring the necessary improvement. Electric vehicles also produce health and environmentally harmful emissions through tire and brake wear and in recycling. So, what can be done immediately?

A proven successful approach to addressing this issue is the sustainable transformation of existing transportation systems. Intelligent traffic control systems help manage traffic better and, in turn, reduce emissions. Solutions such as a Congestion Charge, Low Emission Zones, or Cooperative Intelligent Transport Systems (C-ITS) can make a substantial contribution to sustainably managing existing traffic and shifting mobility behavior towards more sustainable options.

The technology for these measures already exists and is deployed in cities worldwide, including by companies like Kapsch TrafficCom. Some of our products are Taxonomy-compliant and TÜV-certified for good reason.

To be truly effective, a broader use of existing technologies is required. We have the necessary tools, but the will to use them must come from both the government and the general population.



Georg Kapsch  
CEO Kapsch TrafficCom

## 7. The Group KPIs

This year's report includes Data from Austria, Bulgaria, Croatia, Czech Republic, Hungary, Montenegro, Poland, Romania, Serbia, Slovakia, and Slovenia.

### Office Space



Unite: sqm	2022	2021
AT	15,420	15,702
BG	338	338
HR	450	450
CZ	3,153	3,119
HU	712	712
ME	106	106
PL	3,515	3,515
RO	1,991	2,083
RS	407	407
SK	920	920
SI	460	460
<b>Total</b>	<b>27,472</b>	<b>27,812</b>

### Total Number of Employees

Unit: Headcount	2022	2021
AT	723	664
BG	17	15
HR	40	29
CZ	263	253
HU	45	46
ME	8	6
PL	343	311
RO	170	155
RS	54	50
SK	93	80
SI	22	22
<b>Total Group</b>	<b>1,778</b>	<b>1,631</b>



## Number of Management and Non-Management – Distribution Women and Men

	 Women		 Men	
	2022	2021	2022	2021
Management	199	187	152	149
Non-Management	1,111	1,003	316	292

## Age Structure of Employees

Age Structure 2022	Total	Under 30	30-50	Over 50
Management	351	7	274	70
Non-Management	1,427	669	640	118

Age Structure 2021	Total	Under 30	30-50	Over 50
Management	336	16	259	61
Non-Management	1,295	585	607	103

## Number of Trainees

Unit: Headcount	2022	2021
Total	121	111

## Paper Usage

Unit: Tons	2022	2021
Total	17,535	20,571



## Energy Use - Electricity consumption

Unit: kWh	2022	2021
Total	1,234,883	1,144,764

## Energy Use - Heating Energy Consumption

Unit: kWh	2022	2021
Total	1,806,022	1,916,005

## Energy Use - Cooling Energy Consumption

Unit: kWh	2022	2021
Total	309,193	381,573

## Greenhouse Gas Emissions

	CO2e-Emissions in tonnes		CO2e-Emissionen per capita in tonnes	
	2022	2021	2022	2021
Scope 1 Emissions	221.49	184.52	0.125	0.113
Scope 2 Emissions	604.51	465.23	0.340	0.285
Scope 3 Emissions	637.96	557.06	0.359	0.342
<b>Total</b>	<b>1,463.96</b>	<b>1,206.81</b>		





## 8. Goals

ESG Topics in the TPA Group	Goals	Deadline
5.1 Data Security/ data protection	ISO 27001 Certification for AT, PL, RO and SK and recertification in CZ	2023/2024
5.1 Data Security/ data protection	ISO 27001 Certification - Target of the TPA Group is that 90% of group turnover are covered by certificate (materiality)  Active training in all TPA Countries	2025
5.2 Digitalization	The number/level of digitalized processes/workflows should be increased.	ongoing
5.2 Digitalization	Increase the usage of electronic signatures / increase the percentage of paperless workflows / reducing the consumption of paper	ongoing
5.3 Anti-corruption	Implement a standardized procedure and do active training in <b>all</b> TPA Countries	2024 / recurring
5.5 Quality assurance	TPA Group started a quality peer review programme in 2022. We will continue the peer review in the audit service line at TPA Group level 2023 with PL, SK, RS and HR (RO, CZ and BG already have been started in 2022 and finalized in 2023) and have an ongoing quality peer review in/for all countries every 3 years.	ongoing
5.7 Energy use	Currently it is not possible to choose the energy provider in all TPA Group countries. So, in a first step we want to find a way in the majority of countries how we can switch to certified "Green Energy"	2024/2025
5.7 Energy use	As TPA has several all-inclusive contracts with the landlords, thus we do not have information about the amount of energy consumed for all countries and locations. So, in a first step we want to find a way in the majority of the TPA countries collecting data of energy consumption.	2024/2025
5.8 Climate-friendly mobility of the employees	Whenever possible we choose our office locations close to transportation hubs. We want to conduct a survey to find out about how much our employees use public transport. Collecting this data is a first step to encourage our employees to use public transport.	2024

5.10 Resource consumption	At the moment we only have few data available regarding waste in most of the countries. The first step is to define processes to collect data about waste quantities in order to improve the monitoring of the waste quantities (weighing of waste).	2024
5.10 Resource consumption	We want to find out in the majority of our office locations if ESG criteria/labels for events do exist and what exactly they are.	2024/2025
5.14 Education and training	To deliver high quality consulting services is our key element of success. So, there is a focus on education and training at TPA Group. At the moment we do not have data for specific career levels. So, in a next step we want to put in place a system of reporting of training hours for the different carrier levels.	2024/2025





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