



tpa

# Sustainability Report 2024

## 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

# Content

1. General Information.....	4
1.1. General Information about the TPA Group .....	4
2. ESG in TPA Group .....	9
2.1. Reporting Approach.....	9
2.2. Initiatives .....	12
2.3. Environment.....	16
2.4. Social .....	19
2.5. Governance.....	21
3. ESRS Tables.....	23
3.1. ESRS 2 – General Disclosures .....	23
3.2. E1 - Climate Change .....	24
3.3. S1 - Own Workforce .....	25
3.4. G1 – Business Conduct .....	28
Annex .....	29
Annex 1 – Outcome of Corporate Carbon Footprint .....	29
Annex 2 – Methodology for calculating the greenhouse gas balance (corporate carbon footprint) .....	29

# FOREWORD TPA GROUP

Dear Readers,

Sustainability describes our responsibility towards the people and companies we work with, towards the environment in which we live, and towards future generations. We see it as our duty to balance economic success with environmental responsibility and social commitment.

By publishing our 2024 Sustainability Report, we present our first report that is largely based on the requirements of the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). In doing so, we are setting the path for greater transparency and comparability at an early stage, demonstrating how we are systematically aligning our sustainability management with EU reporting standards. Even though the legal requirements may become binding for us in the coming years, we already consider this approach to be an important step towards an even clearer and more comprehensive overview of our responsibilities. In addition, we want to strengthen the trust of our stakeholders.

We are aware: Sustainability is not a completed process, but an ongoing journey. This journey requires constant reflection and analysis, adaptation, a willingness to learn from experience and, in particular, a constant improvement in data quality.

We are committed to firmly embedding sustainability into our corporate culture. This includes efficient resource use, reduction of emissions, and the promotion of renewable energies. The social dimension is equally important: we foster diversity, equality, and inclusion and create a working environment that is based on respect, fairness, and mutual support. This is the only way we can build a strong foundation for the future.

Moreover, we are aware of our role as social actors. We are involved in projects that extend beyond our business activities and support initiatives that make a positive contribution to the community. This commitment reflects our understanding of partnership – we want to make a difference together with our employees and business partners.

We would like to thank everyone who is accompanying us on this journey for their trust, their ideas, and their commitment. Sustainability can only be achieved through the cooperation of many people. Together, we can bring about changes that will have an impact far beyond today.

We hope you find this an interesting and informative read.

Best regards

TPA Group Management Team



Klaus  
Bauer-Mitterlehner (AT)



Thomas  
Haneder (AT)



Petr  
Karpeles (CZ)



Krzysztof  
Kaczmarek (PL)



## 1. General Information

### 1.1. General Information about the TPA Group

We – the 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 across 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 specialised qualifications, experience gained over many years and personal on-site support for 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 laws 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 access to an optimal global network and can provide high-quality services in all economically important cities and regions of the world.

#### THE TPA GROUP.



Status End of 2024

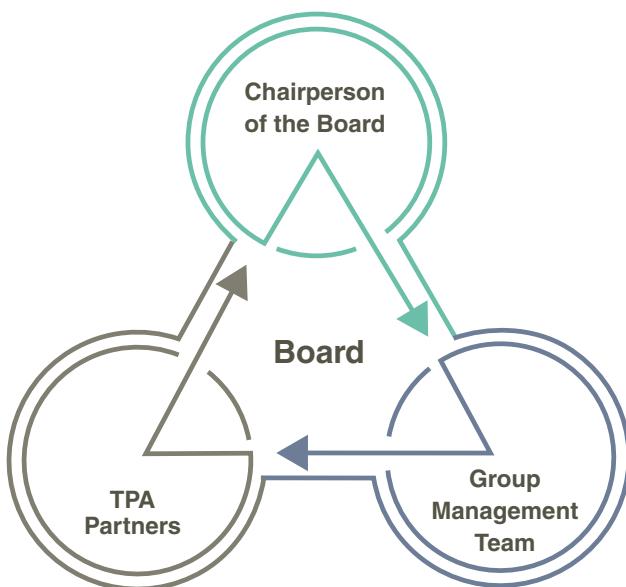


## REGIONAL ROOTS. WORLDWIDE NETWORK.

The Baker Tilly International network comprises independent member firms in 143 countries and is one of the top ten global advisory networks.

## 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 of whom are elected every two years by the TPA Group Board and two of whom nominated by TPA Austria. In the reporting year 2024 and at the time of publication, the TGMT consisted of the following four partners:

- Klaus Bauer-Mitterlehner (AT)
- Thomas Haneder (AT)
- Krzysztof Kaczmarek (PL)
- Petr Karpeles (CZ)

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 chairperson. The Group Board meetings take place several times per year either via video conference or in person. In the reporting year 2024 and at the time of publication, the following partners formed the Group Board:

**Chairperson:**



Bojan Zepinic (RS)

**Group Board:**



Laura  
Konda (AL)



Birgit  
Perkounig (AT)



Ingrid  
Winkelbauer(AT)



Ilona  
Tafkova (BG)



Petr  
Karpeles (CZ)



Bojan  
Huzanic (HR)



Igor  
Arbutina (HR)



Jozsef  
Szemerredi (HU)



Uros  
Iovic (ME)



Wojciech  
Sztuba (PL)



Sorana  
Cernea (RO)



Robert  
Richter (SI)



Peter  
Danovsky (SK)

## Our services and 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. Additional 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**

Payroll services include payroll outsourcing, social security advice, payroll tax advice, company pension schemes, payroll checks and employee tax assessment for employees. TPA works with all widely used software solutions such as BMD NTCS, Datev, DVO, Navision, RZL, Sage DPW and SAP in order to meet the individual requirements of our clients. Since we are always up to date, regular innovations and legal changes in payroll accounting do not present a challenge for us.

### **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 verifying 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.

### **IFRS advisory**

International Financial Reporting Standards (IFRS) are applied worldwide. Increasing globalisation, growth, and a rising number of corporate transactions are reasons why more companies are facing the challenges of preparing consolidated financial statements in accordance with IFRS. TPA assists with all challenges and questions related to IFRS. We offer extensive practical IFRS knowledge, cross-industry experience, and access to our global network of tax consultants, auditors, and business consultants within the Baker Tilly Europe Alliance.

## ESG and sustainability consulting

TPA's focus in business consulting is delivering 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 checks, green finance, the circular economy and carbon footprint calculations.

## 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 optimising 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.

## Customer Orientation/ Customer Experience

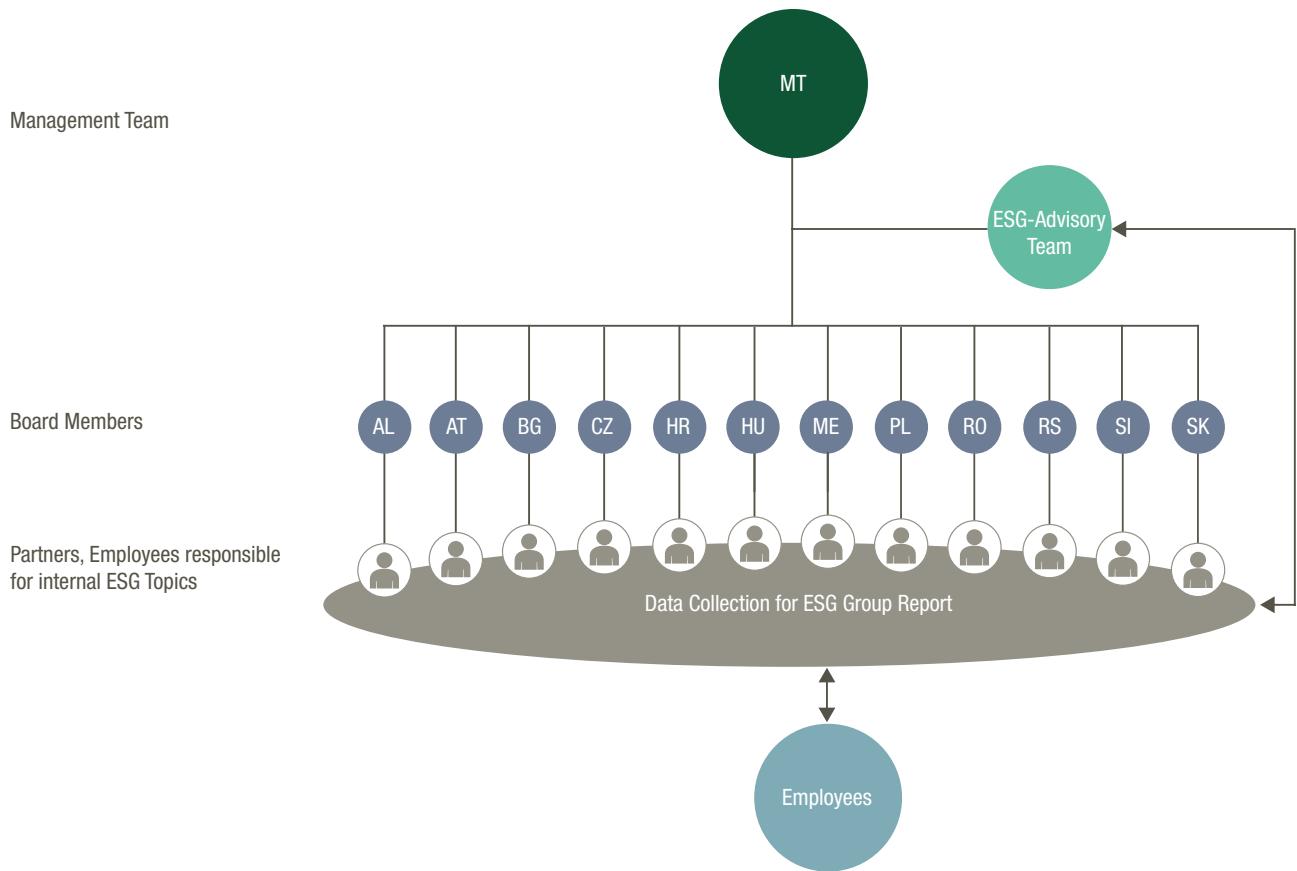
The foundation of our success is good relations with our customers and other stakeholder groups. Stakeholders are relevant individuals or groups who are significantly affected by or can affect our decisions and activities. Understanding our stakeholders' expectations and concerns, identifying, and responding 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 can we create values that have a positive effect on the environment and society beyond the financial aspects. "Face to face business" as well as the concept of a "one-stop-shop" runs through the entire group. Furthermore, TPA Poland has implemented a Customer Service Policy across different service lines.

## 2. ESG in TPA Group

### 2.1. Reporting Approach

#### Scope of business units and subsidiaries covered by the sustainability report

TPA Group has been preparing sustainability reports on a voluntary basis since the 2022 financial year. This year's report presents ESG data from the subsidiaries of 10 out of the 12 countries where TPA operates: Austria, Bulgaria, Croatia, the Czech Republic, Hungary, Montenegro, Poland, Romania, Serbia and Slovakia



#### Description of the process regarding materiality analysis and reporting

A double materiality analysis was conducted by TPA Holding Steuerberatung GmbH in Austria in accordance with the CSRD (Corporate Sustainability Reporting Directive). An interdisciplinary ESG team was involved in the process.

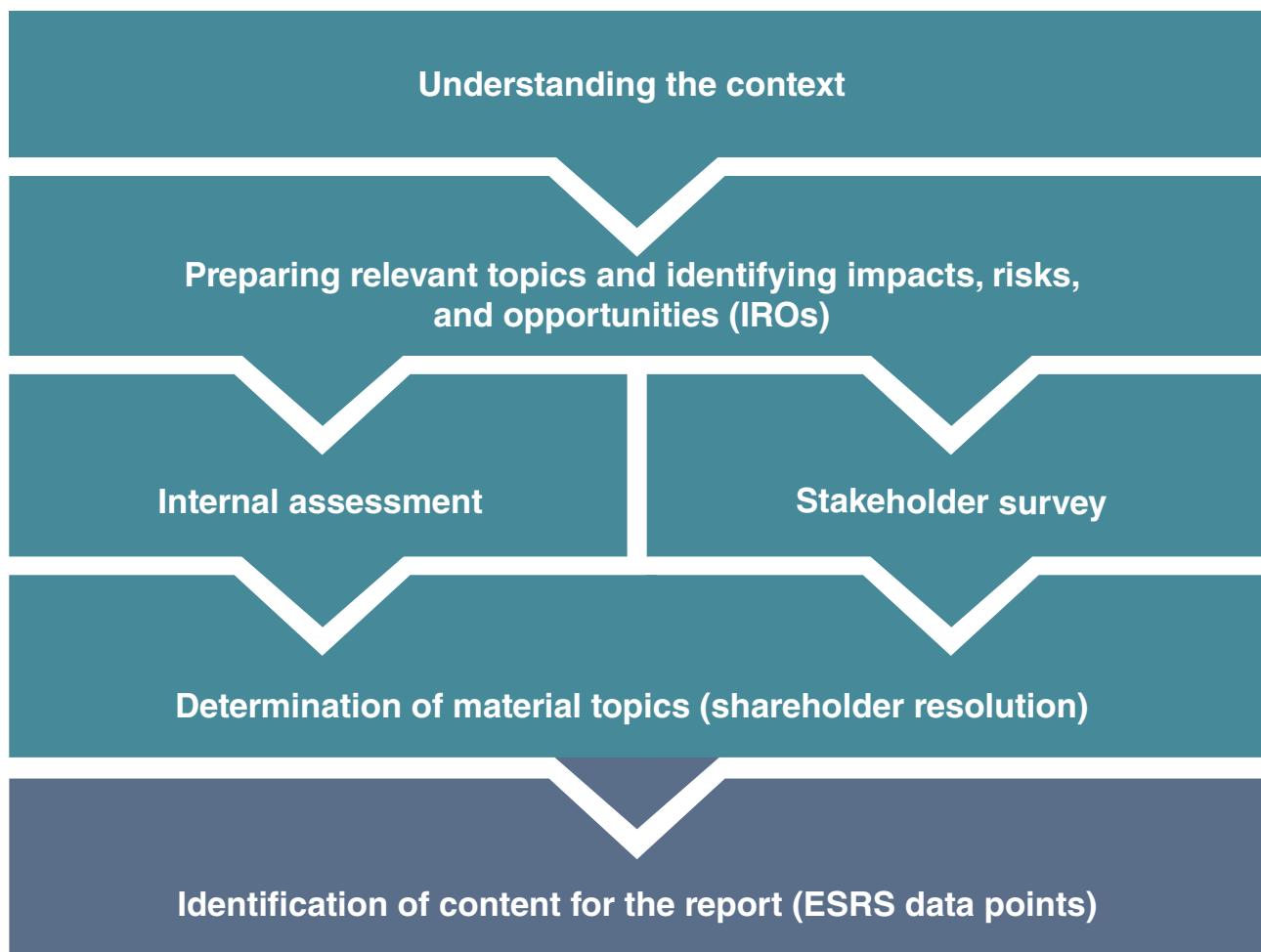
Various steps were carried out in the process of the double materiality analysis. Starting from an understanding of the company context, including an analysis of the business model, relevant topics were developed and impacts, risks, and opportunities were identified. In further steps, an internal assessment and a stakeholder survey were conducted. These formed the basis for determining the material topics.

The following stakeholder groups were surveyed:

- TPA clients
- All TPA partners (= shareholders plus salary partners), as well as directors and senior managers

The diagram below illustrates a simplified overview of the process.

## Simplified process of the Double Materiality Analysis



The material topics resulting from the materiality analysis form the basis for the data points according to ESRS (European Sustainability Reporting Standards). The following material topics were agreed upon by the Austrian Management Team and the shareholders at a shareholders' meeting. Due to the identical business model, they also apply to subsidiaries in the TPA-Group.

Topic / Thema ESRS	Sub-topic / Unterthema ESRS
<b>E1</b>	Climate change adaption / Anpassung an den Klimawandel
<b>E1</b>	Climate change mitigation / Klimaschutz
<b>S1</b>	Working conditions / Arbeitsbedingungen
<b>S1</b>	Equal treatment and opportunities for all / Gleichbehandlung und Chancengleichheit für alle
<b>G1</b>	Business conduct / Unternehmenskultur
<b>G1</b>	Corruption and bribery / Korruption und Bestechung

The content of this report is primarily based on the outcome of the materiality analysis from TPA Austria and generally follows the ESRS approach. As it is a compact voluntary report, ESRS data points were disclosed on a very selective basis.

No external audit was carried out.

Tagging was not applied.

## 2.2. Initiatives

In addition to our consulting services, we implement specific internal and public initiatives to actively promote sustainability. Examples of the many initiatives we have established group-wide include **Energy Tomorrow**, which promotes a dialogue on energy transition and future technologies, as well as on democracy and responsibility, and our partnership with the **Green Peak Festival 2024**.

There are also many initiatives specific to certain branches in their respective countries. Some of these include:

### TPA Poland:

- **"ReNEW in the Office"** (in Polish odNOWA w Biurze) programme to encourage physical and mental wellbeing
- **"Top Women in Real Estate"** mentoring programme
- Organisation and participation in various charitable initiatives

### TPA Czech Republic:

- Sponsorship and co-organisation of the **"Gentleman Company of the Year"** award

### TPA Austria:

- **Kraisbau** (circular economy initiative)
- Digital Expert (training initiative with **WU Vienna**)
- Endowed professorship at **FHW** on sustainability
- Collaboration with **Glacier**

In addition to these specific initiatives there are several additional initiatives that the TPA Group members have implemented. For example, several TPA Group subsidiaries have reported integrating ESG criteria into their event planning processes to promote sustainability. Common measures include hosting events at office premises or nearby locations to minimise travel-related emissions and support local economies. The TPA Group members also mentioned alignment with certified local standards and guidelines, such as the Öko-Event framework in Vienna. Other actions include selecting venues with good public transport accessibility, choosing locally sourced, seasonal or organic catering options, and actively reducing single-use materials.

Additionally, many TPA Group subsidiaries have implemented measures to encourage sustainable commuting among their employees. These initiatives commonly include providing public transport passes or financial support for rail travel, as well as ensuring office locations are easily accessible by public transport. Other measures include promoting carpooling and ride-sharing via internal platforms, organising group transport for large events as well as secure bicycle parking facilities.

## SDGs

The 2030 Agenda provides guidance on how to promote sustainable peace and prosperity and how to protect the planet. It contains 17 Sustainable Development Goals (SDGs) and was adopted on September 25th, 2015, by 193 heads of state and governments 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 in the fields of business, science, politics, and society to shift our thinking and acting in the right direction that corresponds to the goals. The 17 SDGs apply equally to industrialised, emerging and developing countries, and encompass social, environmental, and economic sustainability.

## SUSTAINABLE DEVELOPMENT GOALS



### 4 QUALITY EDUCATION



#### SDG 4 - Quality Education

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 opportunities. Approximately 34,48 hours per employee were spent in further education in 2024.

**5 GENDER EQUALITY****SDG 5 - Gender Equality**

SDG 5 promotes the achievement of gender equality and the empowerment of all women and girls.

TPA strives for an equal representation of women and men across all hierarchical levels, and addresses individual needs, recruitment and promotions that are based on gender-neutral criteria.

**8 DECENT WORK AND ECONOMIC GROWTH****SDG 8 - Decent work and economic growth**

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. Health promotion is a priority at TPA.

**12 RESPONSIBLE CONSUMPTION AND PRODUCTION****SDG 12 - Responsible consumption and production**

The goal of SDG 12 is to ensure sustainable consumption and production patterns.

TPA advises companies on various sustainability and ESG topics (ESG strategy, sustainability reporting, ESG data, etc.).

**13 CLIMATE ACTION****SDG 13 - Climate action**

The goal of SDG 13 is to take urgent action to combat climate change and its impacts.

The TPA Code of Conduct includes a commitment to environmental responsibility. We take energy consumption into account and focus on certified materials when making purchases.



### **SDG 16 - Peace, justice and strong institutions**

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. In particular, all new employees are informed about money laundering prevention and complete mandatory training on IT security and GDPR as part of their onboarding. The TPA Code of Conduct is accessible to all employees and covers anti-corruption and anti-bribery. There is also a reporting system in place where unlawful conduct can be reported anonymously.

## 2.3. Environment

As an outcome of the double materiality analysis, the topics of “climate change adaption” and “climate change mitigation” were identified as material to TPA in the field of “environment”. Selected KPIs and information on these topics are listed below. Unless stated otherwise, these refer to the 2024 financial year. Environmental information in accordance with ESRS data points can be found in section 3.2.

### Building Ecology

In approximately half of 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 positively classified 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-scale residential buildings, schools, retail outlets, health care facilities, urban development, etc. The certification is valid for an unlimited amount of time.

BREEAM uses science-based metrics to measure and benchmark the sustainability performance of built assets. The certification helps projects of any size to manage risks and create or protect asset value by promoting sustainability. Established in 1990, it is used to specify and measure the sustainability performance of buildings. This third-party-certified standard covers design, construction, use, and refurbishment.

### Waste

Waste TPA Group 2024	Unit
67.76	t

In order to gain a better understanding of the TPA Group's waste consumption for FY 2024, we collected data on various categories. For this year's sustainability report, we have decided to disclose only the total amount resulting from our data collection. Depending on improvements regarding the data collection for waste consumption, we aim to disclose results for specific waste subcategories in future sustainability reports.

## Paper Usage

Unit:	Paper usage TPA		
Tons	Group 2024		
	2024	2023	2022
	14.32	19.06	17.54

## Energy Consumption

	Energy Consumption TPA Group 2024	Unit
Total energy consumption from renewable sources	1,713.51	MWh
Total energy consumption from fossil sources	1,472.62	MWh
Total energy consumption from nuclear sources	297.01	MWh
<b>Total energy consumption related to own operations</b>	<b>3,483.13</b>	<b>MWh</b>

## Greenhouse Gas Accounting (Corporate Carbon Footprint)

When reporting a company's carbon footprint, a distinction is usually made between three so-called scopes. This subdivision is based on the sources or activities included. Scope 1 covers all direct greenhouse gas emissions (e.g. from company-owned vehicles or heating systems). Scope 2 refers to indirect emissions from purchased energy, such as electricity or heat. Scope 3 covers all other indirect emissions along the value chain, such as purchased products, business travel or employee commuting. As the following table shows, as a service provider whose core business is consulting, most of our greenhouse gas emissions originate from indirect sources or activities. These are accounted for in Scope 3.

The Corporate Carbon Footprint (CCF) of our group was calculated based on the Corporate Accounting and Reporting Standard of the Greenhouse Gas (GHG) Protocol. The results are reported in CO<sub>2</sub> equivalents. Due to the limited availability of some data, certain assumptions were made and extrapolations were carried out. We are continuously working to improve data quality and further develop the company's greenhouse gas accounting.

## Overview - Results Corporate Carbon Footprint

Reference ESRS DP	Description	Unit	TPA Group 2024
<b>Scope 1 GHG emissions</b>			
E1-6_07	Gross Scope 1 greenhouse gas emissions	tCO <sub>2</sub> e	128.67
<b>Scope 2 GHG emissions</b>			
E1-6_09	Gross location-based Scope 2 greenhouse gas emissions	tCO <sub>2</sub> e	684.58
E1-6_10	Gross market-based Scope 2 greenhouse gas emissions	tCO <sub>2</sub> e	558.69
<b>Scope 3 GHG emissions</b>			
E1-6_11	Gross Scope 3 GHG emissions location based	tCO <sub>2</sub> e	2,038.75
E1-6_11	Gross Scope 3 GHG emissions	tCO <sub>2</sub> e	2,016.13
<b>Total GHG emissions</b>			
E1-6_12	Total GHG emissions location based	tCO <sub>2</sub> e	2,852.00
E1-6_13	Total GHG emissions market based	tCO <sub>2</sub> e	2,703.49

Location-based emissions were calculated using country- or region-specific emission factors for electricity. For market-based emissions, information on the electricity mix from the respective electricity supply contracts was taken into account where available. As only a limited amount of specific data on the electricity mix was available this year, the calculations were mainly based on European average data. The respective emission factors were used for the calculation in the "ESG Cockpit". Further information on the methodology can be found in the appendix.

## 2.4. Social

Our aim is to be a desirable and responsible employer for current and prospective staff that values and respects people. In order to represent the interests of employees in our sustainability reporting, some of our colleagues were involved in the double materiality analysis as stakeholders. The material social topics for the 2024 financial year have been defined as “working conditions” and “equal treatment and opportunities for all.”

We are committed to fairness and equality regardless of age, gender, ethnic or national origin, religion, and sexual orientation. We ensure fair remuneration and salary transparency for our employees. In order to ensure that our corporate culture is experienced in a positive way by our colleagues on a daily basis, leadership guidelines were developed in a bottom-up process in which all countries were involved. These guidelines state that respect and esteem characterise the way we interact in our company.

We encourage our employees to become actively involved to enable them to grow both personally and professionally. We also offer flexible working conditions to promote a healthy work-life balance and help employees combine their careers with family life.

## Health and safety

In most of the subsidiaries, medical services such as regular health checks, vaccinations, and consultations are offered to our employees. In some offices employees have the possibility to visit the doctor in the office building at certain times, in other offices there are cooperations with medical institutions situated close by. To promote the health of TPA's employees, numerous sports activities have been offered over the past few years throughout the TPA Group. In accordance with the local law, external safety checks are performed on a regular basis where safety equipment and working conditions are monitored.

Table 1: Total Number of employees per country	Headcounts 2024
AT	847
AL	6
BG	23
HR	48
CZ	295
HU	43
MNE	6
PL	448
RO	163
RS	66
SK	140
<b>Total</b>	<b>2085</b>

<b>Table 2: Number of people in workforce (as of 31.12.2024)</b>	<b>Female</b>	<b>Male</b>	<b>Diverse</b>	<b>Not disclosed</b>	<b>Total</b>
Headcount (employees)	1,417	428	0	0	1.845
Headcount (non-employees)	116	124	0	0	240
<b>Total Headcount:</b>	<b>1,533</b>	<b>552</b>	<b>0</b>	<b>0</b>	<b>2,085</b>
FTE (employees)	1,203.57	376.55	0.00	0.00	1,580.12
FTE (non-employees)	97.20	108.23	0.00	0.00	205.43
<b>Total FTE:</b>	<b>1,300.77</b>	<b>484.78</b>	<b>0.00</b>	<b>0.00</b>	<b>1,785.55</b>

<b>Table 3: Distribution of people in workforce (as of 31.12.2024)</b>	<b>Under 30 years</b>	<b>Between 30 and 50 years</b>	<b>Over 50 years</b>	<b>Total</b>
Headcount	788	984	313	2,085
FTE	661.21	862.35	261.99	1,785.55

<b>Table 4: Average number of training hours for people in workforce</b>	<b>Female</b>	<b>Male</b>	<b>Diverse</b>	<b>Not disclosed</b>	<b>Total</b>
Headcount	34.26	34.70	0.00	0.00	34.48
FTE	38.48	37.42	0.00	0.00	37.95

## 2.5. Governance

“Business conduct” and “corruption and bribery” are the material topics identified in relation to governance. Please find below some information regarding these topics. Further information is available in the ESRs tables in section 3.4.

### Our 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. In addition, there is a clear commitment to our principles. Our priority is to act with integrity and legal compliance. Our principles are:

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

An important aspect of our consulting services is preventing money laundering and terrorist financing. Our policy statement is as follows: We do not accept unethical or illegal behaviour from our partners, employees, collaborators, customers, public officials or suppliers.

Full details of this policy statement can be found in the TPA Code of Conduct at the following [link](#) or QR code:



Regarding the Whistleblower Directive, appropriate measures have been taken, to prevent unlawful conduct and to report such a behaviour if necessary anonymously.

### Anti-corruption

Regarding our efforts against corruption the TPA Group subsidiaries report that anti-corruption measures are firmly embedded within their compliance frameworks. Some have internal anti-corruption guidelines and documented procedures, supported by designated officers responsible for training and monitoring. Overall training is ongoing, and onboarding programmes ensure employees are familiar with relevant standards, such as the TPA Code of Conduct.

## 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. 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 every three years. The TPA Group subsidiaries that reported having a valid certification for the 2024 financial year outlined several measures and actions to promote continuous improvement. These include consistently applying the four-eyes principle, reviewing engagement acceptance procedures and clarifying independence analysis processes at network and audit firm levels. The TPA Group members also emphasised the importance of analysing deviations from client agreements and expanding procedures for assessing client engagements beyond statutory audits, in order to minimise independence risks. Our employees can use 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 standardised checklists.

## Data Security/Data Protection

As we process personal data, we are subject to the General Data Protection Regulation (GDPR) and treat all data with the utmost care. The purpose of the GDPR is to protect individuals when personal data is processed.

As an example of our efforts regarding data security and protection for FY 2024, four TPA Group subsidiaries obtained ISO 27001 certification. Furthermore, several TPA Group members indicated that they plan to implement ISO 27001 certification in 2025, with some noting that the necessary documentation has already been prepared. Others emphasised their efforts to enhance data storage procedures and cybersecurity measures.

Throughout TPA Group, compliance with the legal framework for the processing of personal data is regularly communicated to and trained with our employees by managers. Data protection and information security are given high priority in the procurement and development of software.

## Digitalisation

We recognise the potential of digitalisation to drive innovation and sustainable development, and we are constantly exploring the applications of new tools. Video and online meetings have long been an integral part of our daily working lives for all employees and partners. The shared use of cloud-based data has been introduced throughout the group. Our corporate culture is geared toward ensuring a consistently high quality of personal “face-to-face communication”, including in electronic communication. Remote working, online and hybrid training formats can help reduce the time spent travelling, travel costs, and emissions generated by commuting and business travel.

## 3. ESRS Tables

This chapter is primarily presented in tabular format. In most cases, the columns from left to right show references to the corresponding ESRS data points.

### 3.1. ESRS 2 – General Disclosures

ID	Paragraph	Description of the data point	Disclosed information
GOV-1_01	21 a	Number of executive members	See Table 1
GOV-1_06	21 a	Board's gender diversity ratio	20% female (2 people); 80% male (8 people)
SBM-1_04	21 b	Number of employees (head count)	See ESRS S1
SBM-1_06	21 d	Total revenue	TEUR 146.230
SBM-1_25	22 a	Description of business model and value chain	<p>As a service provider, our key inputs are know-how and qualified employees and expertise. We continuously promote and ensure these through targeted training and continuing education measures.</p> <p>Our Services within TPA Group:</p> <ul style="list-style-type: none"> <li>1) Tax consultancy</li> <li>2) Payroll</li> <li>3) Bookkeeping</li> <li>4) Accounting</li> <li>5) IFRS advisory</li> <li>6) ESG and sustainability consulting</li> <li>7) Audit</li> </ul> <p>Value Chain: TPA Group operates primarily in B2B as well as B2C sector.</p>

Table 1: Number of Board members	Female	Male	Diverse	Total
Headcount	2	8	0	10

### 3.2. E1 - Climate Change

ID	Paragraph	Description of the data point	Disclosed information
E1-5_01	37	Total energy consumption related to own operations	3483,13
E1-5_02	37 a	Total energy consumption from fossil sources	1472,62
E1-5_03	37 b	Total energy consumption from nuclear sources	297,01
E1-5_04	AR 34	Percentage of energy consumption from nuclear sources in total energy consumption	8,53 %
E1-5_05	37 c	Total energy consumption from renewable sources	1713,51
E1-6_07	48 a	Gross Scope 1 greenhouse gas emissions	See Annex 1
E1-6_09	49 a, 52 a	Gross location-based Scope 2 greenhouse gas emissions	See Annex 1
E1-6_10	49 b, 52 b	Gross market-based Scope 2 greenhouse gas emissions	See Annex 1
E1-6_11	51	Gross Scope 3 greenhouse gas emissions	In the 2024 reporting year, Scope 3 emissions were calculated where available. See Annex 1.
E1-6_12	44, 52 a	Total GHG emissions location based	In the 2024 reporting year, Scope 3 emissions were calculated where available. See Annex 1.
E1-6_13	44, 52 b	Total GHG emissions market based	In the 2024 reporting year, Scope 3 emissions were calculated where available. See Annex 1.

### 3.3. S1 - Own Workforce

ID	Paragraph	Description of the data point	Disclosed information
S1-1_03	20	Description of relevant human rights policy commitments relevant to own workforce	As a company TPA Group is committed to the TPA Code of Conduct, which does not include any explicit provisions on human rights. However, there are internal regulations in a few countries including principles relating to human rights.
S1-6_01	50 a	Characteristics of undertaking's employees - number of employees by gender [table]	--> See Table 2
S1-6_02	50 a	Number of employees (head count)	--> See Table 2
S1-6_14	50 d i	Employees numbers are reported in head count or full-time equivalent	--> See Table 2
S1-6_15	50 d ii	Employees numbers are reported at end of reporting period/average/other methodology	Unless otherwise stated, all key figures in S1 were calculated on a year-end basis.
S1-6_16	50 e	Disclosure of contextual information necessary to understand data (employees)	The information is self-explanatory; no further explanations are necessary.
S1-7_01	55 a	Number of non-employees in own workforce	--> See Table 2
S1-7_02	55 a	Number of non-employees in own workforce - self-employed people	--> See Table 2
S1-7_06	55 b	Description of methodologies and assumptions used to compile data (non-employees)	Non-employees are recorded as freelancers (= contractors, salary partners, and partners) in the CRM (= Customer Relationship Management) system
S1-7_07	55 b i	Non-employees numbers are reported in head count/full time equivalent	The data was determined both in terms of headcount (number of persons) and full-time equivalents.
S1-7_08	55 b ii	Non-employees numbers are reported at end of reporting period/average/other methodology	Unless otherwise stated, all key figures in S1 were calculated on a year-end basis.
S1-7_09	55c	Disclosure of contextual information necessary to understand data (non-employee workers)	The non-employees within the TPA Group referred to here are defined as non-employed staff (contractors, salary partners, and partners).
S1-8_01	60 a	Percentage of total employees covered by collective bargaining agreements	41 %

S1-9_01	66a	Gender distribution in number of employees (head count) at top management level	--> See Table 1 in ESRS 2
S1-9_03	66 b	Distribution of employees (head count) under 30 years old	--> See Table 3
S1-9_04	66 b	Distribution of employees (head count) between 30 and 50 years old	--> See Table 3
S1-9_05	66 b	Distribution of employees (head count) over 50 years old	--> See Table 3
S1-9_06	AR 71	Disclosure of own definition of top management used	Top Management = Salary partner & partner
S1-10_01	69	All employees are paid adequate wage, in line with applicable benchmarks	Yes
S1-13_03	83 b	Average number of training hours by gender [table]	--> See Table 4
S1-13_04	83 b	Average number of training hours per person for employees	--> See Table 4

## Tables for S1

<b>Table 2: Number of people in work-force (year end)</b>	<b>Female</b>	<b>Male</b>	<b>Diverse</b>	<b>Not disclosed</b>	<b>Total</b>
Headcount (employees)	1,417	428	0	0	1,845
FTE (employees)	1,203.57	376.55	0.00	0.00	1,580.12
Headcount (non-employees)	116	124	0	0	240
FTE (non-employees)	97.20	108.23	0.00	0.00	205.43

<b>Table 3: Distribution of people in workforce (year end)</b>	<b>Under 30 years</b>	<b>Between 30 and 50 years</b>	<b>Over 50 years</b>	<b>Total</b>
Headcount	788	984	313	2,085
FTE	661.21	862.35	261.99	1,785.55

<b>Table 4: Training hours for people in workforce (in hours)</b>	<b>Female</b>	<b>Male</b>	<b>Diverse</b>	<b>Not disclosed</b>	<b>Total</b>
Headcount	34.26	34.70	0.00	0.00	34.48
FTE	38.48	37.42	0.00	0.00	37.95

### 3.4. G1 – Business Conduct

ID	Paragraph	Description of the data point	Disclosed information
G1-1_01	9	Description of how the undertaking establishes, develops, promotes and evaluates its corporate culture	Based on experience gained in Austria, a proposal for a vision incorporating the corporate culture was developed. This proposal has been continuously refined by selected CEE staff and partners. Overall the CEE Board will discuss the outcome and benefits of the process insights. An evaluation will take place in each country after enough time has been allowed for the effects to settle in, through questioning of the employees.
G1-3_01	18 a	Information about procedures in place to prevent, detect, and address allegations or incidents of corruption or bribery	Anti-corruption provisions are included in the TPA Code of Ethics and form part of the internal Business Relationship Standards. Some subsidiaries have also implemented additional anti-corruption guidelines. These include internal procedures and guidelines for employees, as well as an online system for reporting suspicious transactions.
G1-3_06	21 a	Information about nature, scope and depth of anti-corruption or anti-bribery training programmes offered or required	<p>The TPA Group's Code of Ethics, which includes anti-corruption provisions, has been adopted across the entire group. It forms part of our internal Business Relationship Standards.</p> <p>In some subsidiaries the following procedures apply:</p> <ol style="list-style-type: none"> <li>1) Employees are introduced to the Business Relationship Standards during the onboarding process.</li> <li>2) Relevant anti-corruption provisions are also included in employment contracts. Training is arranged regularly and supported by accessible policies on the intranet, dedicated officers, and special email addresses for reporting corruption, bribery, and whistleblowing.</li> <li>3) Furthermore, some subsidiaries organise periodic internal training sessions and participate in programmes offered by professional bodies.</li> </ol>
G1-4_01	24 a	Number of convictions for violation of anti-corruption and anti- bribery laws	0
G1-4_02	24 a	Amount of fines for violation of anti-corruption and anti- bribery laws	0

## Annex

### Annex 1 – Outcome of Corporate Carbon Footprint

Reference ESRS DP	Description	Unit	Group Total 2024
E1-6_07	Gross Scope 1 greenhouse gas emissions	tCO <sub>2</sub> e	128.67
E1-6_09	Gross location-based Scope 2 greenhouse gas emissions	tCO <sub>2</sub> e	684.58
E1-6_10	Gross market-based Scope 2 greenhouse gas emissions	tCO <sub>2</sub> e	558.69
E1-6_11	Gross Scope 3 GHG emissions location based	tCO <sub>2</sub> e	2,038.75
E1-6_11	Gross Scope 3 GHG emissions	tCO <sub>2</sub> e	2,016.13
E1-6_12	Total GHG emissions location based	tCO <sub>2</sub> e	2,852.00
E1-6_13	Total GHG emissions market based	tCO <sub>2</sub> e	2,703.49

### Annex 2 – Methodology for calculating the greenhouse gas balance (corporate carbon footprint)

For the reporting year 2024, Scope 1, Scope 2 and, where possible, Scope 3 were calculated. Data from 10 of the 12 TPA Group members was taken into account. Where necessary, assumptions were made and projections were carried out. A breakdown into the 15 Scope 3 categories is not included in this year's report.

The greenhouse gas balance (corporate carbon footprint, CCF) was calculated using the "ESG Cockpit" calculation tool.

Further information is provided below.

These calculations were not validated by an external party.

**Excerpt from the “ESG Cockpit” calculation tool:**

When calculating the organisation-related carbon footprint, all greenhouse gas emissions are considered by recording their global warming potential in CO<sub>2</sub>-equivalent emissions (CO<sub>2</sub>-eq), based on the effects in 100 years (Global Warming Potential 100). Carbon dioxide serves as the reference gas for recording other climate gases. Other gases with greenhouse gas (GHG) potential such as methane and nitrous oxide are taken into account in the balancing of GHG emissions according to their climate impact. The conversion is carried out according to the specifications of the Intergovernmental Panel on Climate Change (IPCC). The emission factors required for the calculation come from the relevant sources listed in the Annex. When modelling these conversion factors, all essential processes are taken into account, from primary energy and raw material extraction to useful energy and material supply, e.g. also auxiliary energy and material costs for the production of energy plants and transport systems. In addition to direct emissions, the model also offers the possibility of mapping upstream and downstream process emissions, the so-called indirect emissions. Direct emissions are those that occur directly at the point of energy conversion (e.g. in the boiler). Indirect emissions are those emissions that additionally occur in the upstream and/or downstream processes during energy and material production (e.g. petroleum extraction and processing into heating oil or from disposal processes).

The climate balance module in the “ESG Cockpit” used to create the present GHG analyses. Further information on the “ESG Cockpit” can be found here: [www.esg-cockpit.com](http://www.esg-cockpit.com)

The climate balance complies with the GHG Protocol Corporate Accounting and Reporting Standard and its requirements and definitions regarding the inventory of greenhouse gas emissions: <https://ghgprotocol.org/corporate-standard>

The “ESG Cockpit” uses emission factors from the German Federal Environment Agency (Umweltbundesamt GmbH), the internationally recognised licence database ecoinvent, and the current versions of emission factors from GEMIS and GEMIS-Österreich. Additional sources are also used for specific topics.

Emissions factors are grouped into versions that refer to a specific time period. Further information can be found in the “ESG Cockpit” under Help/Tool Information – e.g., on the respective underlying database versions (from ecoinvent, GEMIS). This report was created using factor version 2024 Q3.

## Contact



Theresa Kühmayer  
ESG Manager  
[theresa.kuehmayer@tpa-group.at](mailto:theresa.kuehmayer@tpa-group.at)  
+43 1 58835-439



Fabian Boysen  
ESG Junior Consultant  
[fabian.boysen@tpa-group.at](mailto:fabian.boysen@tpa-group.at)  
+43 1 58835-414