

Rödl & Partner

Global Code of Conduct



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Foreword

“Our values is what guides us in our daily work. We recognise them as our key to a successful present and future.”

WE ARE RÖDL & PARTNER

We prioritise responsible action, entrepreneurial thinking and with that actively shaping the future. We are aware that our growth and the stability of our firm are based on clear principles. We therefore ensure that these principles are adhered to, even in dynamic environments.

High performance standards and our qualifications are the key factors in our progress. We therefore strengthen our professional expertise through continuous development and training. Strong collegial cohesion, an international focus and the pursuit of success make us what we are and what we want to be in the future.

Our values apply equally in all countries in which we operate. The Global Code of Conduct is an expression of our corporate culture.

Principles of Behaviour in the Working Environment

In order to create a sustainably respectful working environment, Rödl & Partner employees behave appropriately and honestly based on internalised principles. We are convinced that respectful interaction, characterised by mutual esteem and fairness, is the prerequisite for productive and harmonious cooperation.

We firmly oppose all forms of bullying, harassment and discrimination based on age, disability, ethnic origin, skin colour, nationality, political opinion, religious beliefs, gender, sexual orientation, state of health or other personal characteristics. We live a culture of equality in which all employees are naturally part of the community.

At the same time, we promote diversity in our company and endeavour to create an inclusive working environment where everyone can contribute and where work-life balance is a matter of fact. Openness, honesty, tolerance, integrity and mutual respect are essential to us and characterise our work. These principles are in line with the Diversity Charter, a voluntary employer initiative for committed companies and institutions in Germany that actively promotes diversity and equal opportunities. By signing the Charter, we visibly commit to these values and emphasise our commitment to an inclusive corporate culture.

Cooperation with our Clients

Our clients, with their individual challenges and goals, are the heart of our activities in all business areas. In legal and tax consulting, business process outsourcing, management and IT consulting as well as auditing, we work together to develop our mono- and interdisciplinary solutions from a single source in an ongoing dialogue and at eye level following high quality standards. In doing so, we always keep an eye on the economic efficiency of our actions.

Our aim is to exceed our clients' expectations in terms of quality, personnel, and turnaround. We act with respect, trust and professionalism.

All colleagues are selected and deployed according to the client's requirements. Our communication is always clear, prompt, honest and transparent.

Acting in Accordance with the Law

Compliance with the law, in particular professional legal and ethical requirements and all internal company guidelines, is a matter of course for us. For us, integrity means adherence to moral principles and consistency between words and actions. We always adhere to the highest ethical and legal standards and thus take on social responsibility. Through appropriate and adequate procedures, we ensure that all our business activities are carried out in compliance with local and global regulations and trade restrictions.

Conflicts of Interest

Independence characterises our attitude and is therefore one of our key qualities.

Before and while providing services, we ensure that conflicts are identified and, if possible, resolved. Our employees are sensitised and trained in this regard. All decisions are made independently and objectively. We communicate transparently, promptly and honestly within the limits of professional law. Standard processes, guidelines and IT systems support us in complying with this principle.

It is our unconditional maxim to provide all services free of any personal, financial or other conflicts of interest.

In accordance with the applicable legal provisions, considering the limits of professional law, we are committed to protecting the interests of our clients. This is the basis for building and maintaining a trusting, sustainable and successful client relationship.

Handling Data

The protection of our clients' secrets and the maintenance of confidentiality are of the utmost importance to us. We treat all information entrusted to us in the course of providing our services with the greatest care and discretion. We use this information exclusively for purposes related to the performance of our activities.

All employees are sensitised, trained and obliged to protect confidential data and to use it only for the fulfilment of their respective tasks. In doing so, we observe all applicable laws and guidelines, in particular the laws on the protection of confidentiality and on the protection of personal data.

Corruption & Money Laundering

Passive and active corruption and other forms of bribery are unacceptable to us and are not tolerated within our company. We therefore create a framework that promotes integrity and transparency.

We strictly adhere to our obligations arising from legal and regulatory provisions against money laundering and terrorist financing (Anti-Money Laundering / KYC), in particular when accepting and continuing our business relations with clients. We have made them part of our guidelines and processes.

Sustainability & Environmental Protection

A central concern of our firm is to protect the environment and utilise natural resources responsibly. Our actions are based on the awareness that sustainable management and environmental protection are inextricably linked. We strive to minimise ecological impact and maximise positive environmental effects in order to promote sustainable development both locally and globally. As our own contribution to a sustainable future, we take environmental, social and good corporate governance aspects into account when providing our services. We aim to have a positive impact on society and the environment by acting responsibly and thoughtfully.

Whistleblower Protection

Internal and external misconduct can cause considerable damage to both our clients and our firm. We treat reports of serious misconduct as a service to our company and consistently protect whistleblowers. Information can be submitted securely and if desired anonymously to the reporting centres set up for this purpose.

Sanctions & Embargo

Our services are provided in full awareness of the importance of the applicable sanctions and embargo regulations. We ensure that all applicable national and international regulations and trade restrictions are complied with.

Supply Chain

At Rödl & Partner, we attach great importance to ethical and responsible behaviour in all areas of our business activities. Our aim is to ensure that all our business relationships are fair, transparent and in line with high ethical standards by jointly and consistently adhering to fundamental rules of conduct.

We are committed to respecting human rights and protecting the environment in our business area and in our supply chains. We have therefore established a reporting channel which ensures that all employees and those directly or indirectly affected can report incidents in our supply chains at any time. In doing so, we ensure confidentiality towards all parties involved and protect them against potential disadvantages by guaranteeing anonymous reporting channels.

Every reported breach is investigated thoroughly and impartially. We then take swift and concrete measures to rectify any identified breaches and prevent further breaches in the future.

Donations & Sponsoring

Our donation and sponsoring activities are selected and organised in strict adherence to all applicable laws and compliance guidelines. We ensure that our social commitment and the institutions we support are in line with our self-imposed values and act accordingly.

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