



# Sustainability Report 2020

Because responsibility matters.



## Imprint

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## Foreword

***”Responsibility cannot be shared,  
but it can be borne together. “***

*Walter Jakoby*

Dear Reader,

It is with great pleasure that we present our first sustainability report.

In this report, we would like to reaffirm our commitment to sustainable corporate governance by means of concrete measures and projects. TPA is a company with firm roots in Austria and an international orientation, looking back on more than 40 years of organic growth.

Our work is based on values that are upheld and lived together: Integrity and appreciation, responsibility, and trust.

This report deals with the activities of TPA Tax Consultancy in 2020, a year in which a virus took over the world and set things in motion that previously seemed unimaginable to us. We had to recognise how much global networking of people and goods, the interconnectedness by modern communication technologies or by travel activities have become an integral part of the economy, but also of our daily lives. We experienced accelerated digitalisation of working and living environments due to lockdowns, and how our private and professional lives as well as our way of working were abruptly subjected to world-wide rapid change.

As a renowned tax consultancy, we set up the TPA Covid-19 Task Force even before the first lockdown to guide companies through this difficult time. Thus, we were able to support them throughout this crisis in the best possible way with a variety of measures and personal - and to a large extent free - advice. It is that personal counselling of our clients - we call it face-to-face business - that is at the heart of our corporate philosophy. At TPA we have acted with the greatest flexibility, intensity, and creativity in this new and critical situation - for which we would like to thank all our colleagues once again!

The effects of the pandemic could, for now, be mitigated in many cases by public financial support, even if they will admittedly be felt for many years to come. The economic effects of climate change, on the other hand - unlike the pandemic's - cannot be mitigated in the same way and are difficult to remediate financially. Thus, 2020 also brought along some shifts that we would like to take with us into the coming years. Considering the impact of CO2 emissions caused by business trips and their impact on people and the environment we will be even more critical in the future whether these can be replaced by a virtual meeting.

Appreciation and consistently good relationships with our customers, even throughout turbulent times, are the greatest recognition we can achieve. They form the basis for our constant striving to do better. We therefore are all the more pleased with the awards we received in June 2020. Two TPA partners were elected 'Tax Advisor of the Year 2020': Günther Lang in the category "Real Estate and Construction" and Klaus Scheder for "Regional Allrounder".

We are looking into the future with confidence, which will bring us a multitude of new topics: For instance, at the societal level, where we will be facing the establishment of the "new normal" with home office, a high level of digitalisation and the public discourse on impacts and measures against climate change. But also, at the political and regulatory level, where the European Green Deal will bring with it a host of new strategies, regulations and directives to us and our clients, for which we will be best prepared. Topics like sustainable finance, the EU taxonomy regulation, or fair and green taxes will increasingly concern us and our clients soon.

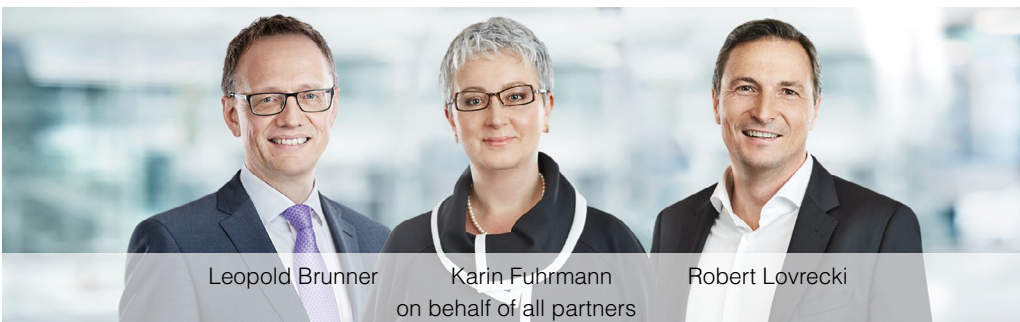
The future is sustainable and at TPA we are committed to our social and environ-

mental responsibility, to make the greatest possible contribution through our knowledge, competence, objectivity, and independence.

We are guided by the Sustainable Development Goals of the United Nations and want to make our contribution to climate protection and resource conservation for a better future. We are convinced that economic growth and climate protection can be mutually beneficial. We are therefore in favour of a business-oriented climate policy that provides positive impetus for economic growth and would like to bring this closer to our stakeholders.

With this in mind, we wish you an interesting read and would like to express our sincere thanks to our clients, to our partners and, of course, to our employees for their tireless commitment and support of the idea of sustainability in the company.

Because responsibility matters and we carry it together at TPA.





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A photograph of a modern office interior. On the left, there is a dark, curved reception desk with a potted plant and a small fruit basket on top. The floor is covered in light-colored, patterned carpet tiles. In the background, there are white walls, a television screen, and recessed ceiling lights.

# About TPA

***„We are convinced that everyone can contribute to tackling the climate crisis: From small decisions at the individual level to, for example, smart building concepts to green tax incentives for at country level. “***

*Karin Fuhrmann, TPA Partner*

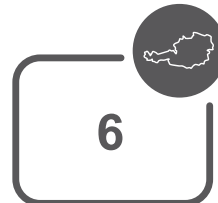
TPA Austria is one of the leading Austrian tax consulting firms. We have our roots in Austria. With a strong regional focus on advising medium-sized companies. In the fourteen Austrian offices in Graz, Hermagor, Innsbruck, Klagenfurt, Krems, Langenlois, Lilienfeld, Linz, Schrems, St. Pölten, Telfs, Villach, Vienna and Zwettl, around 620 employees support our customers. We cover almost every sector - from services to trade and commerce to the energy industry. From the very beginning, TPA has placed a special focus on real estate in all its consulting services. The advantages for our clients are obvious. Many of them, like us, have their roots in Austria, but are often acting europe- or worldwide.

They benefit from our cross-border, personal support, from our locations in the most important cities in Central and South Eastern Europe and from our specific know-how, which we make available throughout the region, of course also in German. Thanks to our strong roots in the countries of Central and South Eastern Europe, we have a profound understanding of the respective tax law and cultural particularities of these regions. Through the alliance partnership with the Baker Tilly International network, the 12 countries of the independent TPA Group are optimally networked worldwide and can provide highly qualitative services in all economically important cities and regions of the world.



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

### TPA AUSTRIA



### THE TPA GROUP



Status End 2020

### COUNSELING WITHOUT LANGUAGE BARRIERS



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



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



Our cultural understanding facilitates many steps.



We offer you the advantages of a group of companies.

### THE TPA GROUP. REGIONALLY ANCHORED. GLOBALLY NETWORKED.

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

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

## TPA Management

TPA is a partnership-based company. Major decisions are taken in the partner meetings. Department heads are responsible for internal service functions such as Human Resources, IT or Corporate Communications. Each of them is assigned to a partner's responsibility. The

management team is elected bi-annually in the partner meeting and represents the company externally – apart from customer advisory services – and controls internal processes.

## The TPA Management Team

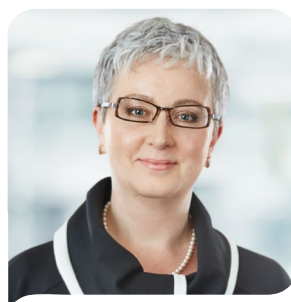
The Management Team consists of six partners and is divided into the departments "Austria" and "Central and South Eastern Europe". Appointments to the management team are made based on an election held every two years at the part-

ners' meeting (consisting of all Austrian partners). In 2020, the management team was composed as follows:

### Austria



Leopold Brunner



Karin Fuhrmann



Robert Lovrecki

### Central and South Eastern Europe



Klaus Bauer-Mitterlehner



Thomas Haneder



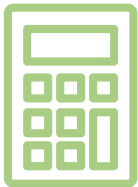
Leopold Kühmayer

## Our high-quality services

We have continuously expanded and systematically developed our professional portfolio over the four decades of our existence. Sector-specific expertise – from real estate, trade and services, manu-

facturing industry and health care to the energy industry, non-profit and winegrowing – distinguishes our team.

### Tax advisory



"Excellence by specialisation" – TPA is the largest fiduciary company in Austria specialising in tax consultancy. In tax consultancy, we are highly competent in all tax and business management issues. Topics covered range from current accounting including annual financial statements, payroll accounting and tax consulting to the support of projects such as reorganisations, transactions, or succession planning.

### Management Consultancy



Within the framework of our management consultancy, the focus is on measurable benefits for our clients. We support the development and optimisation of companies and processes with technical and methodological expertise. At TPA, the business area of management consultancy covers a wide range of consulting, from classic services to digitalisation and automation consulting to counselling on all national and international funding programmes.



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A vertical photograph of a forest with a blurred background of green trees and a dark tree trunk on the left side.

# **Why sustainability is important to us**

***”Economic stability and sustainable economic development in pursuit of climate protection are our priorities in taking responsibility for the environment and society.“***

*Gerald Kerbl, TPA Partner*

## Sustainability at TPA

Sustainability is more than just a buzzword for us. We see it as our duty to work together for a better tomorrow. We want to make significant contributions, ensuring that the world remains a liveable place for next generations. In this context our Energy Tomorrow event serves as a good example. Initiated in 2011, Energy Tomorrow has developed into an established industry event shining light at innovation and trends in energy efficiency and the feasibility of new energy models.

We place great importance on the environmental footprint and will increasingly address this issue in the future to work on emission reductions with targeted measures: Acting responsibly and using resources carefully are essential to us. We are convinced that when all businesses start to consistently act together, taking up economic, environmental, and social responsibility, a new power is released.

That benefits our environment as well as our everyday life. And it will open yet undreamed-of opportunities for all of us.

Acting responsibly in the sense of a sustainable future is important to us. In 2021, this will be further concretised and anchored even more deeply in the company through additional qualifications, certificates, and guidelines for action. In shaping our contributions, we are guided by the United Nations' vision of a sustainable future for all and therefore include the Sustainable Development Goals, or SDGs, and its Agenda 2030 as a guidance for determining the topics that are material for us. We will exhaust our opportunities and adapt where necessary to make substantial contributions to the achievement of the goals within the scope of our activities. This also includes driving the agenda for a sustainable future and promoting its understanding among both, our internal and external stakeholders.





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A vertical image on the left side of the page showing a blurred landscape with a path, grass, and a sunset sky. The path is dark with a white arrow and a large white number '0' painted on it.

# **SDGs – UN Sustainable Development Goals**

## UN Sustainable Development Goals – SDGs

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

1. Focus on human dignity
2. Protect the planet
3. Promote prosperity for all

4. Promote peace
5. Build global partnerships

The agenda is directed at states for the creation of suitable legal frameworks for this transformation and requires great efforts of all stakeholders from business, science, politics and society to steer our thinking and actions into the right direction, in line with the goals.



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

tainable worldwide. Respect for the ecological limits of the earth, combating climate change, preserving natural resources and sustainable consumption are at the heart of the transformation. Respect for human rights and global partnerships are essential to achieve the goals.

As the first continent worldwide, the European community of states published its approach to this commitment in December 2019: The EU Green Deal refers in its strategies and measures for a climate-neutral,

resource-saving and technology-leading Europe to the commitments of the European states to the Paris Climate Agreement to reduce global warming and the achievement of the UN Sustainable Development Goals.

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

## How we organize sustainability at TPA

For the continuous improvement of our performance in the area of corporate sustainability, it has to be integrated and controlled at the highest corporate level. At TPA, Karin Fuhrmann and Gerald Kerbl are responsible at partner level. Facility Management, Human Resources, Corporate Communications and Procurement and Facility Management departments provide integrative and operational sup-

port and regularly exchange information on topics and developments. Regular meetings take place to review the implementation of measures taken so far, discuss initiatives and work on the further development of our sustainability agenda. The partner representatives in the sustainability team take information on developments forward to the partner committee for decision making.

## Our contribution to the SDGs



### Target:

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

Read more on page 48

**Target:**

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

Read more on page 47



**Target:**

7.3 Double the global rate of increase in energy efficiency by 2030

Read more on page 56



**Target:**

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

Read more on page 42 and 48



**11** SUSTAINABLE CITIES AND COMMUNITIES



**Targets:**

11.3 By 2030, make urbanisation more inclusive and sustainable and strengthen capacity for participatory, integrated, and sustainable settlement planning and governance in all countries.

11.7 By 2030, ensure universal access to safe, inclusive, and accessible green spaces and public spaces, especially for women and children, older people and people with disabilities.

Read more on page 70

**13** CLIMATE ACTION



**Target:**

13.3 Improve education and awareness, human and institutional capacity in climate change mitigation, adaptation, mitigation, and early warning.

Read more on page 55

**16** PEACE, JUSTICE AND STRONG INSTITUTIONS



**Targets:**

16.4 By 2030, significantly reduce illicit financial and arms flows, strengthen recovery and restitution of stolen assets, and fight all forms of organised crime.

16.5 Significantly reduce corruption and bribery in all its forms.

16.7 Ensure that decision-making at all levels is needs-based, inclusive, participatory, and representative.

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# About the report



## About the sustainability report

We are proud to present the first sustainability report of TPA Austria (hereinafter referred to as "TPA") and report here for the first time on sustainability-relevant information and key figures for our Austria-wide locations from the financial year 1 January 2020 - 31 December 2020. This report has been prepared in accordance with the GRI Standards: 'Core option'. The report was approved by TPA management without external review.

From now on, we will bi-annually report on our decisions, activities and impacts on

the environment, society and economy. If you have any questions or suggestions on sustainability-related topics at TPA or on how to improve our reporting, please contact Karin Fuhrmann, TPA Partner, Gerald Kerbl, TPA Partner, or Jürgen Baumgartner, Head of Accounting and Administration at TPA, at [esg@tpa-group.at](mailto:esg@tpa-group.at)

## Stakeholder engagement

Good relationships with our stakeholders make the basis for our success. 'Stakeholders' are relevant persons or groups who are significantly affected by our decisions and activities or who can influence them. Since future generations can also be affected by our actions and have increasingly been gaining a voice in recent years like through 'Fridays 4 Future' and other movements, we also include them in our stakeholders.

Knowing the expectations and concerns of our stakeholders, recognising opportunities and risks at an early stage and being able to respond to them is just as important to us as providing them with adequate, timely information and making our goals and performance transparent and easily accessible. Only together can we create value that goes beyond financial value to have a positive impact on the environment and society.





## Stakeholder concerns and interests

To further define our stakeholders and their most important issues for this report, workshops were held with representatives of the TPA management team and department heads in the preparation of this report.

Stakeholder groups were defined and discussed and grouped according to their interest and influence on TPA - and vice versa of the company's interest and influence on the different stakeholders.

## Our Stakeholders



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

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

We keep our stakeholders informed about important developments on a personal level and through our numerous communication channels.

This includes relevant changes, general information, and updates in case law. Our media include our two websites (<https://www.tpa-group.at/> and <https://www.tpa-group.com>), information events, webcasts, various professional publications, the TPA Newsletter and the TPA Journal, press releases and social media (LinkedIn, Facebook, Twitter, Instagram, YouTube). As a matter of principle, we refrain from competitions, product promotions and similar measures in our customer communication. We primarily communicate the quality of our services and our competencies.

In addition to our numerous publications with a tax focus, we have published the folder on 'Renewable Energy - Quo Vadis? Overview of the Renewable Energy Market in Central and South Eastern Europe'.

The brochure gives an overview of the most important markets for renewable energies such as wind, solar, water or biomass in the following countries: Bulgaria, Austria, Croatia, Czech Republic, Poland, Romania, Serbia and Slovakia.

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

The regular exchange with our various stakeholders about their expectations and concerns usually takes place in direct face-to-face conversations, by phone, in meetings, during on-site customer visits or at events. These meetings shifted largely to virtual space in 2020 due to Covid 19-related restrictions for physical interaction.

Many our partners are teaching students at universities and universities of applied sciences and are thus in direct exchange with the next generation of tax advisors and other businesspeople. We also network at student fairs.

### Participation - Active and collaborative

TPA has many memberships in associations and interest groups in which representatives deal with sustainable development issues. Through these memberships in various organisations, we strive to contribute to promoting the understanding of the importance of sustainable development in the sense of the United Nations Global Goals.

An excerpt of our memberships:

 <p>AIFM Federation Austria - Alternative Investment Funds Manager</p>	 <p>Denk.Raum.Fresach - Europäisches Toleranzzentrum</p>	 <p>EMC Elektro-Mobilitäts-Club Österreich</p>
 <p>ENERGieTECH – Europäisches Institut für Energietechnik e.V.</p>	 <p>F!F - Frauen in Führung</p>	 <p>Innovation 4.x</p>
 <p>ISACA - Information Systems Audit and Control Association</p>	 <p>IG Windkraft Österreich</p>	 <p>Kleinwasserkraft Österreich - Small Hydro Power Austria</p>
 <p>legal tech hub europe</p>	 <p>Leitbetriebe Austria</p>	 <p>ÖGNI - Österreichisches Gesellschaft für Nachhaltige Immobiliengesellschaft</p>
 <p>Salon Real</p>	 <p>Senat der Wirtschaft</p>	

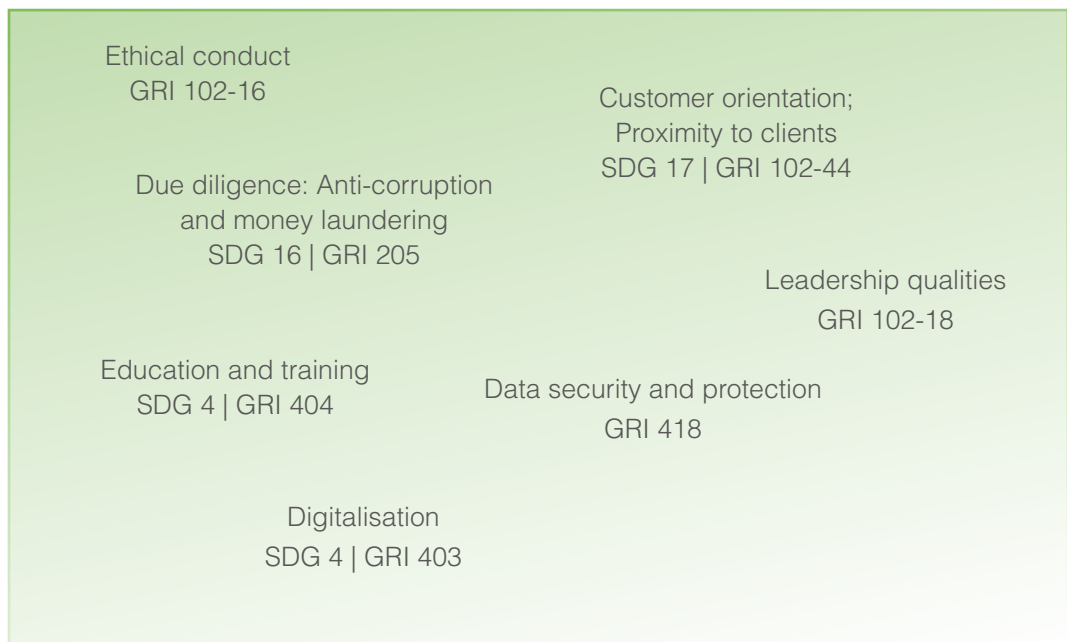
## Key topics of TPA Status 2020

Building on the results of the stakeholder identification and prioritisation, our key impacts and issues were identified. The importance of TPA's economic, environmental, and social impacts was discussed and evaluated internally, taking into account the United Nations Sustainable Development Goals (SDGs), the GRI Sustainability Standards as well as general societal and industry trends.

In a next step, questionnaires were used to collect department-specific data on concerns and expectations that were brought to the company's attention and expressed by the stakeholders during the reporting period. For our first report the results were used to assess the relevance of the topics from the stakeholders perspective and influenced the positioning of the topics in our materiality matrix.

This is an important step, which we intend to complete in 2022 with a survey among our external stakeholders to ensure that we understand their concerns and interests and can properly further assess the impact of our activities on them.

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



In the following chapters, we present how we deal with these issues and the management approach we take to them.





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# **Guiding principles, values and compliance**

## Governance – what matters

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

Through high-quality work as well as professional, social and entrepreneurial

skills, we are able to identify and meet our client needs. In this way, the success and growth of our clients go hand in hand with the success and growth of TPA. We take responsibility for clients, society and the environment and always ensure conduct with integrity and in accordance with the law.

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

## Organisation and values - The TPA Codex

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

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



Respect and appreciation



Integrity and fairness



Trust by quality



Objectivity and independency



Zero tolerance for illegal and unethical behaviour



Social and Environmental responsibility



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

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

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

## Due Diligence at TPA

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

Our staff members are equipped with state-of-the-art digital tools to handle a wide range of topics and products, f.e. barrier-free links in the intranet to all databases relevant to tax law - and

can access many templates and digital instructions in addition to standardised checklists. For this purpose, TPA also prepared for a comprehensive knowledge management tool (MS Yammer) in 2020, which will be introduced in spring 2021. All employees receive ongoing training and complete a comprehensive education and training programme.

We don't accept any benefits if this could potentially influence a contract award or renewal by TPA. Material or immaterial benefits may not exceed a value of EUR 100 in an individual case or EUR 500 per year. Should this requirement

be exceeded in an individual case, the consent of the responsible partner must be obtained.

It must be possible to exclude any potential influence on the awarding or extension of the contract.

To the best of our knowledge and belief, we comply with all applicable legal requirements and monitor compliance in a systematic and structured manner:

**Goal**

100% of existing employees are aware of the TPA Code of Conduct

the appointment of a responsible person

clear and consistent information of all employees

regular monitoring in the prevention of money laundering and

a continuous approach to improvement (action plans, review of alignment and benchmarking)

We take the necessary care to comply with the specified legal requirements and regulations under all circumstances.

## Anti-corruption and money laundering

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

**Policy Statement:**

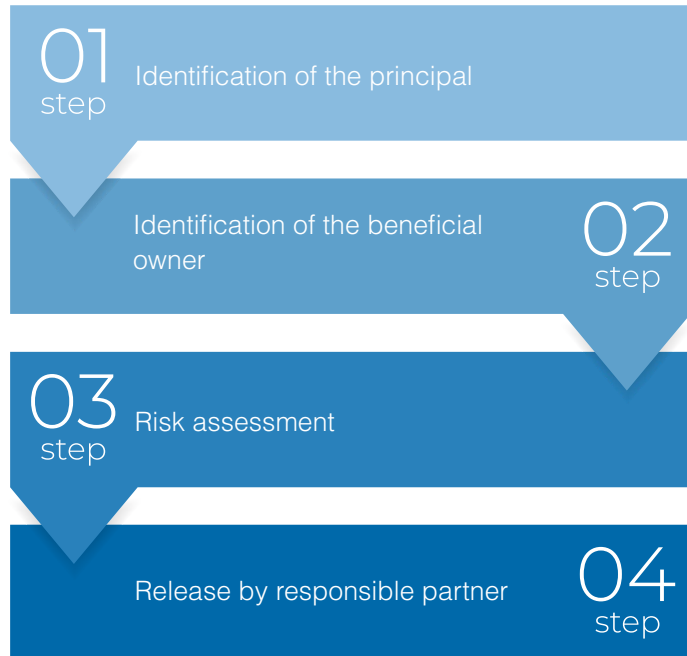
We do not accept any unethical or illegal behaviour from our partners, employees, cooperation partners, customers, officials, or suppliers. Full details of this policy statement can be found under the following [Link](#) or QR-Code:



The prevention of money laundering and terrorism financing is an essential topic in the exercise of our advisory activities. The TPA Money Laundering Prevention Handbook regulates compliance with the statutory provisions pursuant to § section 87 et seq. of the Austrian Fiduciary Code and the Guideline on the Prevention of Money Laundering in the Exercise of Fiduciary Trustee Professions (KSW-GWPRL 2017) and sets out the internal organisational measures for TPA. In addition, we also refer to the Handbook on Money Laundering and Terrorism Financing Compliance for Tax Advisors and Auditors (chamber of tax advisors and auditor's handbook for money laundering prevention), which explains detailed issues and is available on the KSW member portal under "Special Topics/ Prevention of Money Laundering".

A money laundering check is carried out when a business relationship is established, occasional transactions are carried out, money laundering or terrorism financing is suspected and there is doubt as to the accuracy or suitability of client identification data received.

The money laundering check consists of 4 steps:



Depending on the risk assessment, the money laundering checks are carried out regularly every 1-3 years.

**Goal**  
Development and implementation of custom TPA anti-corruption policy

**16** PEACE, JUSTICE AND STRONG INSTITUTIONS

**Considerations**

With our money laundering and anti-corruption measures, we make an important contribution to combating illegal financial and arms flows. Through strict/careful monitoring, we ensure that the zero tolerance for illegal and unethical behaviour set out in the Code is adhered to.

## Data protection and data security

We process personal data under our own responsibility and are therefore responsible party in the terms of GDPR. The European General Data Protection Regulation has been in force since 25 May 2018 and aims to protect natural persons when processing personal data. Both TPA and the Chamber of Tax Advisors and Auditors are aware of this responsibility. The data we process is stored and protected in a certified data centre (ISO 27001). Our employees receive regular education and training by management on the transmission of personal data. Data protection

and information security are of particular importance in any software development.

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

In 2020, there were no breaches of data protection regulations.

## IT security and cyber threats- data security

In order to ensure the highest level of data security (of data made available to us or created by ourselves), we use a continuously optimised IT infrastructure. The regular implementation of appropriate security standards protects it from misuse and external attacks. Our IT security policy is continuously reviewed, adapted and improved.

To counteract cyber threats, a security audit by external specialists takes place regularly. Our employees are continuously informed and sensitised regarding malware.

## Cloud policy

Based on the decision made in 2020 to use Microsoft 365 and roll out Microsoft Teams, a first strategic cornerstone was laid to use cloud services across the company.

Especially in times of COVID-19, with high demand for digitalisation, availability of IT services, remote access, and virtual team meetings, etc., this path has proven to be particularly forward-looking.

Our next step will be the development of a comprehensive cloud strategy in line with

all professional law and GDPR requirements. Furthermore, a roadmap will be developed, linking existing IT infrastructure with cloud technology to utilise existing investments in IT infrastructure economically and in a value-retaining manner.

The build-up of expertise in the IT department and the specialist departments using Microsoft 365 has paved the way for securing our strong focus on customer needs and a pioneering role in the industry.





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A vertical image on the left side of the page showing a close-up of a textured wall, possibly made of stone or brick, with a grid-like pattern of recessed lines. The colors are dark grey and brown.

# Counselling at eye level

## Counselling at eye level

Since its foundation in Langenlois (Lower Austria) in 1979, TPA has developed into one of Austria's leading tax consulting firms. We have a strong regional focus on advising medium-sized companies. Over 620 employees work at our fourteen offices in Austria. We have continuously expanded our professional portfolio and cover virtually every industry - from trade and commerce to real estate and energy.

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

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

## Our Face-to-Face Business philosophy

We see ourselves as a strong partner at a level playing field and have committed ourselves to a face-to-face business philosophy, we apply in our everyday consulting work. The core idea of our face-to-face philosophy: we want to be as close by as possible to our clients.

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

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

The focus here is on the issue at hand and not on the size of the assignment. Because we work reliably, creatively, and deliver quick and competent solutions - for small and medium-sized enterprises as well as for corporations or public institutions. Wherever our customers need us - we are close by and speak their language.

Face to face business is also lived as a management approach in internal cooperation. The personal, cross-divisional professional coordination of particularly complex tax issues in separate professional groups (competence centres) is a tangible advantage for the efficient and successful counselling of our clients.

If an assignment goes beyond TPA's national borders: we are an independent member of the Baker Tilly Europe Alliance and thus have access to a worldwide network of experts.



## Digitalisation and connectivity

We see digitalisation as a driver for innovation and sustainable development. We are constantly looking at possible applications of new tools. From digital/paperless accounting, automation with robotics software to promising prototypes with semantic and contextual search technology. The use of modern technologies for video/online meetings in our everyday work is a matter of course. In line with our corporate culture, we strive to ensure that high quality face-to-face communication is also possible in electronic communication.

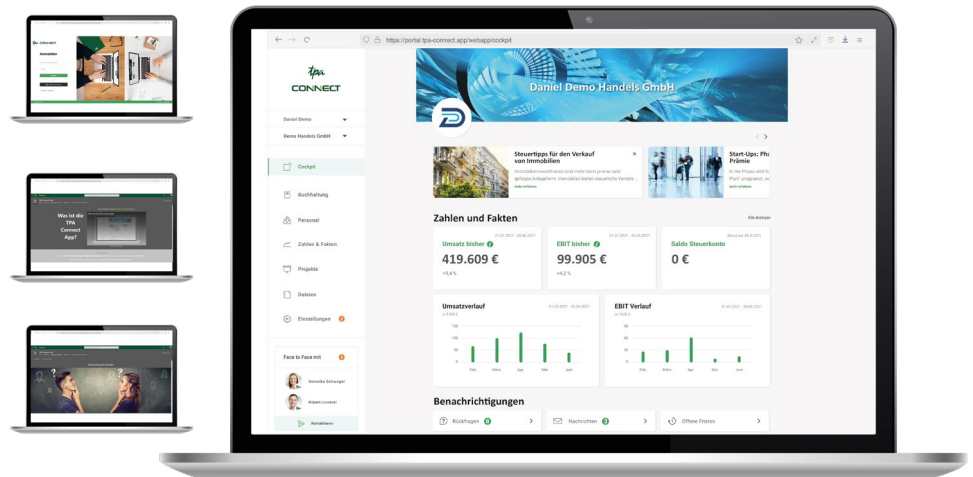
### The TPA Connect App

In 2020, we started the development of the TPA Connect App (Connectivity and Collaboration), which will be our new digital communication platform from Autumn 2021. Transparent and optimised tax-related workflows are a challenge for many companies.

With the TPA Connect App, we are taking a big step towards increasing efficiency and reducing the volume of data. Our app will significantly facilitate cross-company communication between clients and TPA advisors. It will ensure a structured exchange of data/information and reduce the number of daily emails received.

The advantages are clear: the figures, data and facts about the company can be seen at a glance on the platform; the app ensures simple and secure transmission; managing project documents is made much easier and there is the possibility to work on documents together and simultaneously. Central administration of all deadlines is also in planning, so that tax law risks can be significantly reduced.

## tpa CONNECT



## Counselling in times of the pandemic

The year 2020 confronted many companies - both nationally and internationally - with challenging situations and demanding new

tasks. We supported Austrian entrepreneurs with a variety of different and free measures:

### Covid 19 funding application via Quick Guide

In 2020, the Austrian federal government decided on a variety of aid schemes for businesses that were hit particularly hard by the pandemic. At TPA we developed an online quick guide together with a German legal tech start-up. With this, we could offer a "First Aid for Business" free of charge, which made it possible to check easily and quickly which subsidies and grants were eligible for the company. With the Quick Guide, we made our expertise available free of charge so that companies in crisis could find tax and financial solutions quickly and un-bureaucratically. This unique service was available to all businesses, not just TPA clients. Around 3,500 entrepreneurs used the TPA Quick Guide in 2020.

### TPA Covid Task Force

Many of the laws and aid measures adopted by the government during the pandemic required an explanation by a tax advisor for a more precise understanding. We therefore set up a Covid-19 Task Force as early as March 2020 with the aim of explaining the federal government's tax measures simply and quickly to all those subject to the standards. In this difficult situation, this proved to be a concrete and efficient support.



The TPA Covid-19 Task Force ensured that more than 20 webcasts on the new laws and regulations were broadcasted free of charge and without technical access barriers, thus providing a total of more than 4,500 viewers with relevant information in 2020. In addition, a total of 55 newsletters with 74 articles on the federal government's Covid measures were sent out in 2020.

### Economic study on Covid-19

End of June 2020, we published the study "Covid-19: And now? Survey on the Current Economic Situation", which offered insights on the sentiment of Austrian businesses in times of crisis. Together with the Vienna University of Economics and Business Administration, we surveyed more than 250 self-employed persons, entrepreneurs, managing directors and CEOs across Austria about their economic situation. It turned out that the majority of companies surveyed were cautiously optimistic despite the difficult situation.

#### Goal

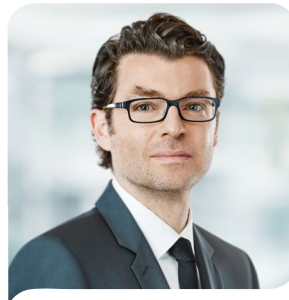
By 2021, create and actively promote more advisory services for innovative, sustainable start-ups.

## Excellence:

### Two TPA partners voted "Tax advisor of the year"



tax advisor of the year 2020



Gunther Lang



Klaus Scheder

For the sixth time in a row, 2020 "Die Presse" and ifa AG organised the election "Tax Consultant of the Year". Two TPA partners received the award: Gunther Lang in the

category "Real Estate" and Klaus Scheder in the category "Allrounder regional"; they were chosen from over 12,000 nominations.

## Our events

We organise a wide variety of customer events. The majority of these are information events on specialist topics for our clients. In 2020, we focused on online events and provided many of our events as webcasts. Three events were held on site and 20 webcasts were broadcasted.

### Industry event: Energy Tomorrow

Here we would like to highlight our industry event 'Energy Tomorrow'. The fact that sustainable management and responsible action are part of our self-image can be

seen in the example of the 'Energy Tomorrow' event. We are more than proud to have been hosting this innovative industry event since 2011. Once a year, renowned experts accept our invitation and discuss the latest developments in energy efficiency and the feasibility of new energy models for a sustainable and careful use of our resources.





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# Working at TPA



## Responsible employer

Our aim is to be an attractive, responsible employer for our employees as well as for potential new employees, where appreciation and respect are priority.

Treating each other with respect is of high importance to us. We do not accept any form of discrimination, harassment or bullying. Equal pay for equal work is a matter of course at TPA. We also take this promise to our employees and all our stakeholders. We stand by fair wage calculation and salary transparency. To this end, we produce an annual report that illustrates, among other information, the distribution of men and women in the company. In this way we aim to contribute to sustainable economic growth, full and productive employment, and decent work.

Our corporate culture is characterised by attentive cooperation and plenty of freedom for personal development. To ensure that this culture is experienced by our colleagues daily, leadership guidelines were developed in a process with all managers. These guidelines answer the question of how we fulfil our employer promise - namely to inform, involve and inspire our employees - through our leadership behaviour.

## TPA leadership guidelines: inform, involve, and inspire

Our managers treat their employees with respect and appreciation. We are convinced that work is particularly fulfilling when you are aware of the meaning of your activity. When you know why things are done and finally also find the result of your own efforts reflected in the overall result. That is why we build on our success factors: inform, involve, and inspire. These three success factors form the basis for our actions and all our internal processes (e.g., management guidelines, staff appraisals) are geared towards them.

We comply with all legal requirements regarding minimum notification periods for operational changes.

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

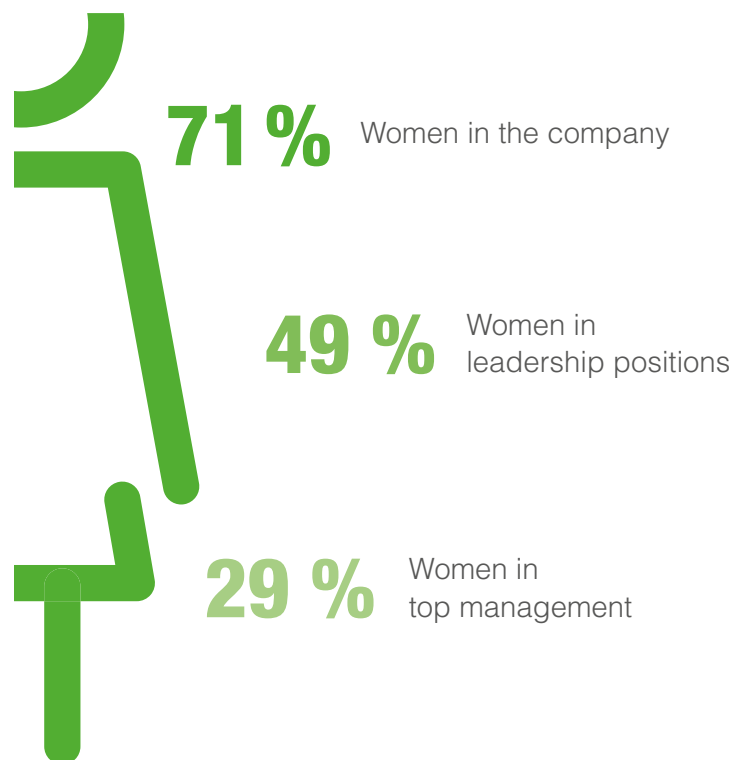
We are particularly pleased to have once again been voted one of the best employers in Austria in 2020. Based on our ratings on the kununu platform, we could

hold the Top Company and Open Company label of excellence since 2012. Since 2019, TPA has been one of the leading companies in Austria.



## Promotion of women

We strive for an equal share of women and men at all hierarchical levels, especially in management positions. We want to overcome gender-specific restrictions and realise lasting equality between men and women in management. The creation of fair income perspectives as well as the facilitation of re-entry after parental leave are among the central issues for us in the promotion of women. In 2020, women accounted for 71% (2019: 70%) across TPA. 49% are women in leadership positions (2019: 46%). In our top management, at partner level, women accounted for 29% in 2020 (2019: 31%).



With 64% female applications in 2020 (2019: 64%), we are very well established as a women-friendly company. We have set the goal of providing women with a professional life or career that meets their

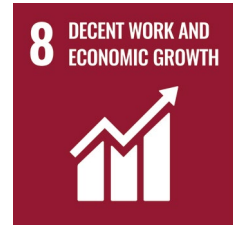
personal expectations, individually and is in line with their respective needs. Recruitment and promotion are based on gender-neutral criteria.

Numerous framework conditions, such as individually agreed working time models

or home office, help to return to work after parental leave.

The number of employees taking parental leave in 2020 was 37 (36 women, 1 man). The number of employees who returned to work in 2020 after taking parental leave is 14 total (13 women, 1 man).

We underline our commitment to the advancement of women through, among other things, memberships in F!F – Frauen in Führung (Women in Leadership), an initiative that aims to bring more women into leadership positions, and Salon Real, a network of women in leadership positions in the real estate industry.



#### Goal

To increase the proportion of women at partner level to 35% by 2025.

## Internal education and training

We attach great importance to excellent training and high-quality continuing education measures. In 2020, our employees spent 27,750h in seminars and other further training activities (2019: 32,110h). On average, each person in the company devoted around 45h to further training (2019: 53h).

All our internal training and development activities are organised by our TPA Academy. The TPA Academy Executive Committee consists of two responsible partners and two HR generalists who are responsible for the professional and organisational content.

By regularly evaluating feedback, the training courses are continuously adapted, improved accordingly, and expanded in line with demand.

The training and development goals are discussed individually with each staff member during the annual staff appraisals and the attendance of specific seminars and events is planned. The costs for the training courses are borne by TPA. We offer numerous trainings and seminars for all our professional groups, which are attended according to individual wishes and development goals. Due to the Corona crisis, many training sessions in 2020 were held online or in hybrid form. Despite these aggravating conditions, the number of participants in the training sessions increased from 796 participants in 2019 to a total of 917 participants in 2020.



## LOOP trainee programme

Through our LOOP trainee programme, we enable young graduates from university or university of applied sciences to gain overview of various areas, activities and key aspects in tax consultancy within the framework of a one-year rotation program. This way they can then remain with TPA on a permanent basis. The LOOP trainee program was developed internally and adapted to the needs of the graduates. In addition to practical work experience "training on the job", it includes support from a mentor, clear feedback loops, career coaching, professional and soft skills training, and numerous social events within the trainee group. The programme started for the first time in October 2019 with seven trainees.

Due to the Corona crisis, only three trainees started in 2020. For the coming year, starting in October 2021, we plan to take on six trainees.

In addition to our LOOP trainee programme, we also offer students traditional specialist internships to provide them with optimal practical training. The number of specialist trainees increased substantially from 9 in 2019 to 19 in 2020.



## Company with an educational mission

We not only focus on the development of our own employees, but also see ourselves as a company with an educational mission due to our extensive expertise in the field. Many of us work as lecturers or teachers at universities and universities of applied sciences or in continuing education. In 2020, more than 40 TPA experts fulfilled this educational mandate and gave lectures on accounting, tax law, legal form planning and much more. In addition, we support pupils in their entry into professional life through application training, taster days and workshops, and

introduce them to the professional fields of payroll accounting, accounting, team assistance and tax consultancy.

### Goal

Increase the number of specialist trainees to 30 by 2023.

Currently, 40 staff members are active as lecturers at various universities. Several disciplines from the fields of economics and finance are taught. We want to increasingly integrate sustainability issues into our teaching.



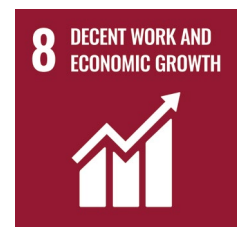
## Reporting

We create an optimal environment for our employees so that fewer mistakes are made. Additionally, we have installed a consistent reporting system. All violations of applicable legal standards are reported by our employees to the relevant partner or management team. No violations were reported in 2020.



## Fair payment

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



Furthermore, we understand fair payment not only as an appropriate salary level, but also as fair compensation of our employees for their working hours. Thus, when drafting our employment contracts, we mainly rely on contracts without all-in agreements and make sure that our employees consume overtime and extra hours worked in their free time or pay them separately. In 2020, only 9% of our contracts contained an all-in agreement and we have set the goal of keeping this figure as low as possible. All contracts comply with or exceed the statutory collective agreements

**Target**  
 Keeping <10% contracts with all-in agreements at TPA

## Health and well-being



Due to the global pandemic and the associated lockdowns as well as the increased home office, the "on-site" service of our occupational health physicians in Austria has been reduced from 72h in 2019 to 47h in 2020. On-site physicians offer various health checks, vaccinations, and consultations. Since they come to the premises, employees save on travel time and waiting time that normally occurs at doctor's appointments. In our Vienna office a total of 177 appointments were made in 2019. In 2020, our company physician was consulted 206 times.

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

### Quality of work

Because responsibility counts, occupational safety, and health concerns us all.

We provide our employees with modern workplaces. These include ergonomic office furniture like height-adjustable desks. In 2020, the focus was on "New Work" and we dealt intensively with the question: What will the workplace of the future look like for TPA employees?

In the wake of the Covid-19 pandemic, strict safety and hygiene concepts were implemented to protect the health of our employees: From clear rules of conduct with mandatory distance and masking in the office to a home office quota of up to 100% - depending on the legal requirements and epidemic figures.

All TPA employees received financial compensation for the days spent in home office. Mouth/nose protection and FFP2 masks were provided by the company, and long before the federal government's test offensive, TPA was already giving out free antigen self-tests and covering the costs of PCR tests for employees in cooperation with laboratories

### Work-Life balance

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

We are convinced that exercise strengthens both mental and physical well-being and therefore offer various opportunities to be active together. For more than ten years, we have participated in the Business Run, the Vienna City Marathon, the Cancer Research Run and projects such as "Running helps". In 2019, we had a total of 86 participants at the start of these runs. In 2020, due to the restrictions caused by Covid-19, various events unfortunately could not take place and the number of participants thus decreased to 24.

We also offer regular badminton, football, and volleyball training sessions. In 2019, our AC TPA football team won the Baker Tilly Soccer Cup. As soon as it is possible again, we will host the tournament in Vienna. In 2020, unfortunately, no training and tournaments took place due to the Covid-19 pandemic.



In 2020, we switched the yoga classes to an online course due to Covid-19. For 2021, the online challenge "Fit into Spring" is planned. To facilitate childcare for our employees during the pandemic,

we offered digital Yoga classes and an online drawing and craft competition for their children.





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A vertical photograph on the left side of the page shows a person's leg from the knee down, wearing a blue top and a white bandage. The person is standing in the rain, with water splashing around their feet. The background is blurred, suggesting an outdoor setting.

# **Emissions and climate protection**

***”Sustainable buildings and maximum energy efficiency ensure a healthy environment also for future generations.“***

*Karin Fuhrmann, TPA Partner*

## Responsibility for environment and climate

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

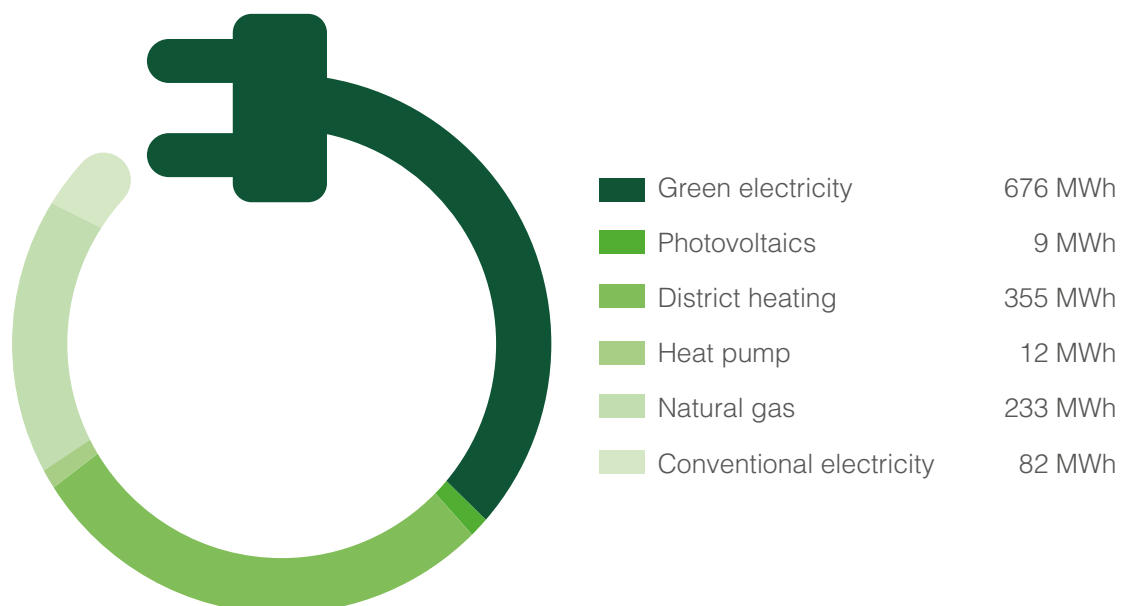
possible. To achieve this, we focus on our energy consumption and the efficient use of raw materials.

## Energy efficiency audit

In 2020 we subjected all of our fourteen Austrian TPA locations to an external energy audit. The audit focused on compliance with the Energy Efficiency Act in accordance with EN 16274. 53% of the over 16,300m<sup>2</sup> of office space across

Austria is already managed sustainably or according to building-ecology criteria.

The evaluation of the energy sources in 2019 in the course of the 2020 energy audit revealed the following distribution:





Subsequent to the energy audit we implemented measures for improvement:

■ **Introduction of an energy management system according to ISO 50001**

We introduced an ISO 50001 energy management system, where all energy-generating processes are continuously recorded, evaluated and environmentally friendly measures are derived.

■ **Implementation of Computer Aided Facility Management**

With the introduction of a CAFM, all energy provision processes are recorded and continuously controlled with monitoring. Deviations from standards can thus be recognised more quickly and remedied more quickly.

■ **Replacement of conventional lighting systems with LED**

Replacing conventional lighting fixtures such as incandescent bulbs, halogen lamps or fluorescent tubes with energy-saving LED lighting reduces energy consumption.

■ **Discontinuation of mobile printing devices**

Due to the advancing digitalisation of all work steps, fewer and fewer printouts and paper are necessary. In this context, "local" workplace printers are being reduced and printouts on more powerful but ecologically sustainable print islands are increasingly used.

■ **Increased use of ThinClients**

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



## Climate-friendly mobility

Business travel causes a significant share of CO2 emissions from the transport sector. With every trip we can influence and significantly reduce our carbon footprint. As we are an international company, business trips are part of the daily routine for many of our partners and managers. However, we make sure that we limit our business trips to the necessary minimum and rely on rail travel within Austria.

Whenever possible, we use more environmentally friendly alternatives such as video and telephone calls.

We have been using e-mobility for several years. Currently, there are five e-cars in our company fleet, which corresponds to about 20% of all company vehicles.

## Resource conservation

We attach great importance to the careful use of resources. We limit, for example, the use of paper by working primarily digitally and printing documents only on both sides whenever possible. Compared to 2019, we were able to reduce paper consumption by 18% in 2020, from 3.6

million sheets to 2.9 million sheets. All files and documents are stored digitally for many years.

### Goal

Introduce energy management systems according to ISO 50001 at all TPA locations in Austria by 2022

## Building ecology

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



## LEED Platinum certificate for TPA location Vienna

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

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

### Regional Priority

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

The following categories are used as a basis for assessment:

### Water efficiency

To save precious drinking water, the ICON VIENNA houses two large service water basins in which rainwater is collected to power toilets and sprinkler systems.

In the run-up to LEED certification, we contractually committed to using only environmentally sustainable energy and materials

#### Goal

- 2021 Preparation of an annual waste balance sheet separated by type.
- Monitoring of waste quantities and calculation of GHG (greenhouse gas) emissions caused by waste.

### Waste prevention

It is important that we put waste prevention before recycling. We want to work on this together.

The waste quantities were calculated using waste quantities per density (see data appendix).

#### Goal

- Incorporate waste prevention before recycling into mindset and TPA values.
- At least 50% of all TPA events are Green Events

## Our suppliers

As we are not a manufacturing company in the traditional sense, our suppliers primarily provide by-products that are necessary for the fulfillment of our core business in tax consulting.

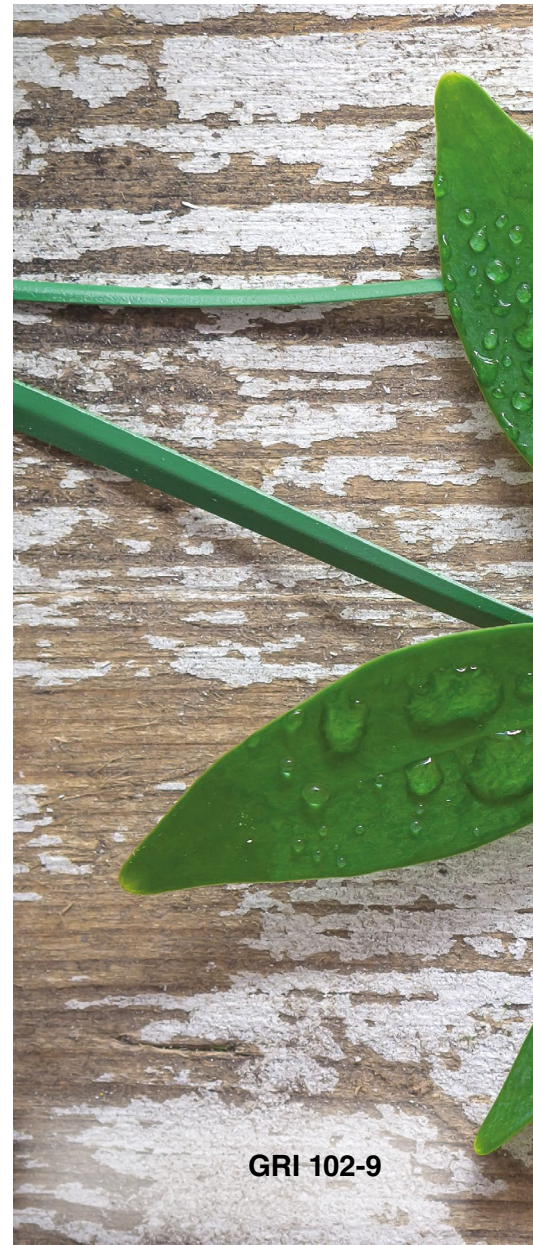
Thus, a large part of TPA's purchases are office supplies, printed matter and promotional material.

### Sustainable procurement on the example of paper and printing

In 2020, we purchased FSC certified products for around 93% of our printing jobs. 90% of all printing we order from gugler\*, a Cradle-to-Cradle Gold certified printing company.

## Carbon management

We want to live up to our responsibility for climate protection. Therefore, we decided to implement carbon management at TPA in 2020 to make our contribution to reducing greenhouse gases. We want to guarantee climate-neutral operations by the year 2030.



## Climate protection measures


13 CLIMATE ACTION



Prompt action to address climate change and its impact contributes to the achievement of these SDG.

Commitment to the 1.5-degree target of the Paris Climate Agreement.

In January 2020, the TPA Group collaborated on a study by the IIBW on new approaches to achieve renovation goals. It describes fiscal measures to decarbonise the housing sector.



Think about  
**TOMORROW**  
now!



Doing good together at TPA .....64

A photograph showing two hands holding a light green bowl. The bowl is filled with white, round objects, possibly pills or small fruits. The background is a soft-focus green. The image is partially obscured by a white rectangular box with a dark green border.

# Doing good together

## Doing good together at TPA

We promote social initiatives and encourage our employees to engage in societal matters. As part of TPA's internal corporate volunteering project "Doing good together", teams of employees receive Volunteer time off (VTO) - paid working time for joint social volunteering. This gives all TPA employees and partners the opportunity to get involved in a good cause during their working hours. In 2020, due to the pandemic, social activities were chosen that were easy to carry out while respecting distance and hygiene rules. For example, we participated in the 'Christmas in a Shoebox' campaign, got involved in a social flea market

or designed and filled 'Reverse Advent Calendars', which were made available to the Vienna Women's Shelter Association and the Caritas Day Care Centres.

In 2019, 250 hours of voluntary social work were performed; in 2020, the number of hours for social purposes fell to 98 hours due to Corona. In 2022, we would like to reach at least the level of 2019 again.

### Goal

Increase hours for voluntary social work by staff to a total of 250 hours per year.

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

support associations for charitable purposes. In 2020, donations went to the organizations Havilah Hope, Cancer Research Run 2020, Licht ins Dunkel, Big Brothers Big Sisters, AUDIAMUS, Deaf Association, Lions Club Ostarrichi, Samaritas's Purse and "Rettet das Kind - Österreich".







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# Trends and outlook

## Trends and outlook

Our world is facing challenges like we have never seen before. There is an urgent need for action and transformation both for business, politics and for each one of us. All partners and all employees agree: Responsibility is indivisible and must be shared. The following topics and contributions encourage us to break new ground.



Herta Stockbauer, CEO of BKS Bank, gave us a very inspiring interview for our customer magazine. The long version can be found [here](#):



## Herta Stockbauer in conversation with TPA.

For our client magazine "TPA Journal", we conducted an interview with Herta Stockbauer in our second issue of 2021. Herta Stockbauer has been a member of the Management Board of BKS Bank since 2004 and has also been its Chairwoman since 2014. She is a pioneer in sustainability and Vice President of RespACT, the leading platform for responsible business in Austria.

BKS Bank has enshrined sustainable corporate governance in its strategy. Not only economic, but also ecological and

social factors are considered in all major decisions. This is the only way to achieve long-term growth that is also healthy for people and the environment. Important milestones of the company were, for example, the eco-label for sustainable financial products, which the BKS portfolio strategy was the first asset management company to receive, or that BKS was the first bank in Austria to issue a social bond. It also continues to be one of the pioneers in the country when it comes to green bonds. BKS Bank has EMAS certification,

which has enabled it to reduce its carbon footprint by 65% to just 865t CO<sup>2</sup> equivalents. In 2020, they reformulated their sustainability strategy to "Responsibly into

a future worth living". BKS has set the goal of becoming climate neutral and increasing the share of sustainable products in the balance sheet total to 15%.

## Future-oriented membership at ÖGNI

As a long-standing member of the ÖGNI (Austrian Society for Sustainable Real Estate), we want to be committed to the well-being of people in a liveable city and are also actively involved in the association. ÖGNI is setting a clear signal for sustainability in the construction and real estate industry. It focuses on the transparent certification of "Blue Buildings", in which all three pillars of sustainability, economy, ecology and socio-cultural aspects, as well as process quality, technical duality and location are considered throughout the entire life cycle.

TPA is part of the ÖGNI group "Buildings & Energy", where we contribute our expertise on energy efficiency bonds and crowdfunding and help to make the transformation to renewable energy clear and understandable. In 2019, the brochure "Buildings & Energy" was published, in which TPA also provides valuable advice in the area of "Financing Energy Efficiency Measures".

Peter Engert, Managing Director of ÖGNI, has been a valuable partner for us since ÖGNI was founded. We would like to highlight his statement on trends in urban quarters here.

"The latest findings in sustainability research show that in the future buildings will always have to be considered in



close connection with their surroundings. ÖGNI is therefore increasing the inclusion of the environment in the certification of a building. Properly designed, groups of buildings or neighbourhoods can be operated more efficiently, conserve resources and be more sustainable. Mobility solutions, efficient energy generation and use, the use of digital data or the operation of socially sustainable meeting zones is economically nonsensical for an individual property but increases value for a group of buildings. Our goal is to motivate building owners to "think outside the box". TPA has supported our efforts for years and is actively involved in shaping sustainability in the real estate industry." Peter Engert, MD ÖGNI.

# Sustainable finance

We are observing two very interesting trends: on the one hand, the European requirements for a green transformation of the economy (EU Taxonomy Regulation as well as further directives and regulations on sustainable finance and sustainability-related disclosure requirements) and, on the other hand, green taxation, i.e., the greening of Austrian tax law.

## 1. Sustainable finance and sustainability-related disclosure requirements

The measures at European and national level are set to allocate investments to sustainable companies and projects and are intended to prevent greenwashing. It can be assumed that also companies that are not affected by any legal obligation for non-financial reporting will increasingly produce sustainability reports voluntarily for better conditions when raising external capital, for advantages when approaching investors and for the perception of their corporate social responsibility. Similarly, many companies having business relationships with reporting corporations and groups will increasingly have to provide them with information on their sustainability profile.

## 2. Green taxation and subsidies

In the future, we will also increasingly deal with the topic of green taxation and subsidies. Recently, for example, the Renewable Energy Expansion Act 2020 introduced targeted subsidies for photovoltaics, wind energy, hydropower, and biomass. Furthermore, companies that are willing to invest in the environmental protection segment and in low-emission technologies will benefit from the eco-social tax reform from 2022 onwards.



The (environmental) investment tax allowance will bring tax incentives, and additional costs due to the pricing of greenhouse gas emissions under the national emissions trading system can be reduced with the help of such investments. In addition, the replacement of fossil heating systems and the comprehensive thermal refurbishment of buildings will be incentivised.

## 3. Conclusion

In the future, it will not only be about what companies do in the areas of environment, social affairs, and responsible corporate governance, but also about how they communicate these. We see increasing pressure on companies to report on their environmental and social footprint due to stricter regulatory requirements and the growing demand for information from various stakeholders. In addition, sustainable companies will increasingly benefit from tax incentives and subsidies.

We will advise our clients on the transformation of their business models in the coming years, offering the following services in particular:

- Accompanying the transformation process of companies
- Establishment of efficient reporting structures
- Support in the identification, calculation and monitoring of industry relevant KPIs
- Preparation of and advice on the preparation of sustainability reports
- ESG due diligence in preparation of transactions (in cooperation with technical partners)





Key issues, goals and measures .....74



A vertical strip on the left side of the page featuring a blurred green background with a white curved shape, possibly a lime slice.

# Targets and measures

## Key issues, goals and measures

Key issues/SDG	Goals	Measures	Deadline
High quality education / training and further education SDG 4	30 specialist trainees per year	Active promotion via social media	2023
Women empowerment SDG 5	Raise the proportion of women at partner level to 35%.	Active promotion of women among junior executives	2025
Doing good together	Increase hours for voluntary social work by employees to a total of 250 hours/year.	Increased communication and promotion of the action among employees	2022
Affordable and Clean Energy SDG 7	Introduce energy management systems according to ISO 50001 at 100 % of the TPA sites.	Get site owners „on board“, educate them inform about sustainable investments and cost savings.	2022
Decent Work & Economic Growth SDG 8	Create and actively promote advisory services for innovative, sustainable start-ups	Define responsibilities and create human and financial resources	2022
Fair Payment SDG 8	<10% contracts with all-in agreements at TPA	No all-in contracts for specialized personnel	from 2021 ongoing
Sustainable cities and communities SDG 11	Preparation of an annual waste balance sheet separated according to types	Weighing, calculating and documenting waste by type	from 2022

Climate protection measures SDG 13	Monitoring of waste quantities and calculation of GHG emissions caused by waste	Set up data collection system for all TPA offices	2022
	Include waste prevention before recycling in mindset and TPA values	Raising awareness among employees; sustainable thinking in purchasing	2023
	At least 50% of all TPA events are Green Events	Purchasing guidelines for "Green Events": suitable locations, caterers, and event partners, request Green Event certification from event partners, locations, caterers, etc green mobility concept – arrival and departure by public transport	2022
Ethical conduct SDG 16	Integrate the TPA Code into the onboarding process	Acknowledgement (,read and understood')	2021
Money laundering SDG 16	Development and roll out of our own TPA anti-corruption guidelines	Draft separate guidelines in a working group	2022



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A photograph of several hands of different skin tones holding each other in a supportive grip, set against a blurred green background of grass. The image is partially framed by a white box with a green border.

# Annex

## TPA companies

TPA Austria consists of the following companies:

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



## TPA owner

Owner (Status End 2020):

Klaus BAUER-MITTERLEHNER	Helmut BEER	Leopold BRUNNER
Gerhard BURGER	Iris BURGSTALLER	Anja CUPAL
Karin FUHRMANN	Thomas HANEDER	Christoph HARRER
Wolfgang HÖFLE	Gerald KERBL	Leopold KÜHMAYER
Gunther LANG	Robert LOVRECKI	Birgit PERKOUNIG
Dieter POCK	Roland REISCH	Erich RESCH
Klaus SCHEDER	Karl SCHWARZ	Veronika SEITWEGER
Monika SEYWALD	Gottfried SULZ	Yasmin WAGNER
Gerald WEIß	Ingrid WINKELBAUER	

# Key figures

## Office space

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

\* one branch office

\*\* six branch offices

\*\*\* three branch offices

\*\*\*\* two branch offices

## Economic performance

in K EUR	2020	2019
Revenue	60,494	57,096
Value creation	38,046	34,526
Distribution		
to employees and partners (Allowances, social expenses)	36,002	32,730
to the state (taxes, duties)	1,962	1,683
to lenders (interest expense)	82	113

## Employees

headcount	2020	2019
Vienna *	401	388
Lower Austria **	95	100
Upper Austria *	27	27
Carinthia ***	64	62
Styria *	14	13
Tirol ****	19	17
<b>Total</b>	<b>620</b>	<b>607</b>

\* one branch office

\*\* six branch offices

\*\*\* three branch offices

\*\*\*\* two branch offices



## Number of employees



Composition at management level	2020	2019
Management	118	123
Non-management staff	502	484
<b>Total</b>	<b>620</b>	<b>607</b>



Composition at management level	2020		2019		2020		2019	
	Headcount	%	Headcount	%	Headcount	%	Headcount	%
Management	58	49.15	56	45.53	60	50.85	66	53.66
Non-management staff	384	76.49	369	76.24	118	23.51	116	23.97
<b>Total</b>	<b>442</b>		<b>425</b>		<b>178</b>		<b>182</b>	

Age structure 2020	total	below 30		30-50		over 50	
	Headcount	Headcount	%	Headcount	%	Headcount	%
Management*	118	3	2.54	81	68.64	34	28.81
Non-management staff	502	189	37.65	248	49.4	65	12.95
<b>Total</b>	<b>620</b>	<b>192</b>		<b>329</b>		<b>99</b>	

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

\*Manager, Senior Manager, Director, Partner

## Material efficiency: paper consumption

	in thousand sheets		in tons		per capita in kg	
	2020	2019	2020	2019	2020	2019
Vienna *	1,600	1,833	8.00	9.17	20	24
Lower Austria **	793	1,046	3.97	5.23	42	52
Upper Austria *	433	300	1.67	1.50	62	56
Carinthia ***	445	479	2.23	2.40	35	39
Styria *	90	146	0.45	0.73	32	56
Tirol ****	161	172	0.81	0.86	43	51
<b>Total</b>	<b>3,522</b>	<b>3,976</b>	<b>17.13</b>	<b>19.89</b>		

\* one branch office

\*\* six branch offices

\*\*\* three branch offices

\*\*\*\* two branch offices

## Energy consumption: electricity

	in kWh		per capita in kWh	
	2020	2019	2020	2019
Vienna *	411,166	515,871	1025	1330
Lower Austria **	101,529	99,352	1069	994
Upper Austria ***	75,626	77,263	2801	2862
Carinthia ****	67,986	76,968	1062	1241
Styria *	35,329	16,994	2524	1307
Tirol *****	15,866	13,117	835	772
<b>Total</b>	<b>707,502</b>	<b>799,565</b>		

\* one branch office

\*\* six branch offices

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

\*\*\*\* three branch offices

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

**The average electricity consumption per employee in 2020 is 1.115,5 kW/h per person.**

## Energy consumption: heating and cooling

	Heating energy in kWh		Cooling energy in kWh	
	2020	2019	2020	2019
Vienna *	71,254	k.a.	69,411	k.a.
Lower Austria **	121,345	109,996	0	0
Upper Austria ***	96,211	83,911	0	0
Carinthia ****	153,704	125,855	28,320	15,382
Styria *	21,253	10,150	0	0
Tirol *****	26,603	23,881	0	0
<b>Total</b>	<b>490,369</b>	<b>353,792</b>	<b>97,732</b>	<b>15,382</b>

\* one branch office

\*\* six branch offices

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

\*\*\*\* three branch offices

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

**The Energy Audit 2020 considered amount of fuel consumption for official vehicles is negligible.**

## Greenhouse gas emissions

	CO2e-emissions in tonnes		CO2e-emissions per capita in tons	
	2020	2019	2020	2019
Scope 1: Direct fuel consumption of own vehicles	8	10		
Scope 2: Electricity consumption + heating + cooling	131	81		
Scope 3: Business travel	12	19		
<b>total greenhouse gas emissions</b>	<b>151</b>	<b>110</b>	<b>0.24</b>	<b>0.18</b>

## Waste

	in tons		per capita in kg	
	2020	2019	2020	2019
Document shredding paper	14.35	91.80	23.14	151.23
Hazardous waste	0.96	4.04	1.55	6.66
Bulky waste	0.31	11.49	0.50	18.92
Residual waste	76.07	54.34	122.69	89.52

## Suppliers TPA Austria

	Suppliers*TPA Austria		Supplier distribution 2020	
	2020	2019	2020	2019
Austria	390	500	74.00 %	81.30 %
EU*	114	98	21.63 %	15.93 %
Third countries	23	17	4.36 %	2.76 %
<b>Total</b>	<b>527</b>	<b>615</b>	<b>100.00%</b>	<b>100.00%</b>

\*Without GB - Brexit 31.01.2020

## Eco-Printing

	in items*		% Distribution
	2020	2019	
Gugler	71,606	130,208	73.88 %
Druck.at	6,690	19,974	6.90 %
Robitschek	13,885	27,690	14.33 %
ÖKI	4,744	6,592	4.89 %
<b>Total</b>	<b>96,925</b>	<b>184,464</b>	<b>100.00%</b>

FSC certified print or higher	93.10 %
Other print	6.90 %

\* regardless of the size/strength of the brochure

## GRI Content Index

Topic	GRI-No	Position	Specification (details in comment)	Comment	Page
<b>Basics 2016</b>	<b>GRI 101</b>		Original document		
<b>General Information</b>	<b>GRI 102</b>				
<b>Organisational profile</b>	<b>GRI 102</b>				
	GRI 102	-1	Name of the organisation		8
	GRI 102	-2	Activities, Brands, Products and Services		8, 9, 11, 40
	GRI 102	-3	Headquarters of the organisation		8
	GRI 102	-4	Operating sites		8, 9
	GRI 102	-5	Ownership and legal form		78, 79
	GRI 102	-6	Markets supplied		8, 9, 40
	GRI 102	-7	Size of the organisation		9, 80
	GRI 102	-8	Information on employees and other staff		9, 47, 80, 81
	GRI 102	-9	Supply chain		60, 84
	GRI 102	-10	Significant changes in the Organisation and their supply chain	keine	
	GRI 102	-11	Precautionary approach or precautionary principle		33
	GRI 102	-12	External initiatives		14, 43
	GRI 102	-13	Membership in associations and interest groups		27
<b>Strategy</b>	<b>GRI 102</b>				
	GRI 102	-14	Statement by the highest decision-maker		4, 5
	GRI 102	-15	Key impacts, risks and opportunities		4, 5
<b>Ethics and integrity</b>	<b>GRI 102</b>				
	GRI 102	-16	Values, principles, standards and Standards of conduct		4, 19, 32, 33
	GRI 102	-17	Procedure for consultation and concerns regarding ethics		19, 32, 33
<b>Company management</b>	<b>GRI 102</b>				
	GRI 102	-18	Management structure		10, 79, 81
	GRI 102	-19	Delegation of powers		10
	GRI 102	-20	Board-level responsibility for economic, environmental, and social issues		10, 19
	GRI 102	-21	Dialogue with stakeholders on economic, environmental, and social issues		26
	GRI 102	-22	Composition of the highest supervisory body and its committees		10
	GRI 102	-23	Chair of the highest governance body		10
	GRI 102	-24	Nominating and selecting the highest governance body		10
	GRI 102	-25	Conflicts of interest		32, 33

	GRI 102	-26	Role of the highest governance body in setting purpose, values and strategies		10
	GRI 102	-29	Identifying and managing economic, environmental, and social impacts		19, 20, 21
	GRI 102	-31	Review of economic, environmental, and social issues		28
	GRI 102	-32	Role of the highest governance body in sustainability reporting		24
	GRI 102	-35	Remuneration policy		51
<b>Stakeholder Engagement</b> (reference to GRI103)	<b>GRI 102</b>				
	GRI 102	-40	List of stakeholder groups		24
	GRI 102	-41	Collective agreements		51
	GRI 102	-42	Identifying and selecting stakeholders		24
	GRI 102	-43	Approach to stakeholder engagement		21, 24, 25, 26
	GRI 102	-44	Key topics and concerns raised		28
<b>Reporting practice</b>	<b>GRI 102</b>				
	GRI 102	-45	Entities included in the consolidated financial statements		8, 78
	GRI 102	-46	Defining report content and topic Boundaries		28
	GRI 102	-47	List of the main topics		28
	GRI 102	-48	Restatements of information	n.a. first report	
	GRI 102	-49	Changes in reporting	n.a. first report	
	GRI 102	-50	Reporting period		24
	GRI 102	-51	Date of most recent report	n.a. first report	
	GRI 102	-52	Reporting cycle	bi-annual	24
	GRI 102	-53	Contact for questions regarding the report		24
	GRI 102	-54	Claims of reporting in accordance with the GRI Standards		24
	GRI 102	-55	GRI content index		85
	GRI 102	-56	External assurance	none	24
<b>Management approach</b>	<b>GRI 103</b>		For the disclosure of the management approach for each material topic		
	GRI 103	-1	Explanation of the material topic and its boundary		32, 33, 36, 40, 46, 47, 56
	GRI 103	-2	The management approach and its components		32, 33, 34, 35, 36, 40, 41, 42, 46, 47, 57, 58
	GRI 103	-3	Evaluation of the management approach		32, 33, 35, 36, 56
<b>Economic performance</b> (reference to GRI103)	<b>GRI 201</b>				

	GRI 201	-1	Direct economic value generated and distributed		80
<b>Procurement practices</b>	<b>GRI 204</b>				
	GRI 204	-1	Share of spending on local suppliers		84
<b>Fighting corruption</b>	<b>GRI 205</b>				
	GRI 205	-1	Operating sites audited for corruption risks	100 %	33, 34, 35
	GRI 205	-2	Communication and training on anti-corruption policies and procedures		33, 34, 35
	GRI 205	-3	Confirmed incidents of corruption and measures taken	none	88
<b>Anti-competitive behaviour</b> (reference to GRI103)	<b>GRI 206</b>				
	GRI 206	-1	Legal actions for anti-competitive behavior, antitrust, and monopoly practices	none	50, 88
<b>Material</b> (reference to GRI103)	<b>GRI 301</b>				
	GRI 301	-1	Materials used by weight or volume	none	82, 84
<b>Energy</b> (reference to GRI103)	<b>GRI 302</b>				
	GRI 302	-1	Energy consumption within the organisation		56, 82, 83
	GRI 302	-2	Energy consumption outside the organisation		58, 83
	GRI 302	-4	Reduction of energy consumption	n.a. first report	
<b>Water and sanitation</b> (reference to GRI103)	<b>GRI 303</b>				
	GRI 303	-1	Water as a shared resource		59
<b>Emissions</b> (reference to GRI103)					
	GRI 305	-1	Direct GHG emissions (Scope 1)		83
	GRI 305	-2	Indirect energy-related GHG emissions (Scope 2)		83
	GRI 305	-3	Other indirect GHG emissions (Scope 3)		83
<b>Sewage and waste</b> (reference to GRI103)	<b>GRI 306</b>				
	GRI 306	-3	Waste generated		59
<b>Environment Compliance</b> (reference to GRI103)	<b>GRI 307</b>				
	GRI 307	-1	Non-compliance with environmental laws and regulations	none	
<b>Environmental assessment of suppliers</b> (reference to GRI103)	<b>GRI 308</b>				
	GRI 308	-1	New suppliers screened using environmental criteria		84

<b>Employment</b> (reference to GRI103) <b>GRI 401</b>					
	GRI 401	-1	Newly hired employees and employee turnover	none	
	GRI 401	-2	Company benefits offered only to full-time employees, but not to temporary or part-time employees	none	51, 90
	GRI 401	-3	Parental leave		48
<b>Employee-employer-relationship</b> (reference to GRI103) <b>GRI 402</b>					
Employee-employer relationship	GRI 402	-1	Minimum notice period for operational changes		46
<b>Safety at work and health</b> (reference to GRI103) <b>GRI 403</b>					
	GRI 403	-3	Occupational health services		51
	GRI 403	-6	Promotion of workers health		52, 53
	GRI 403	-9	Work-related injuries	none	
	GRI 403	-10	Work-related ill health	none	
<b>Education and training</b> (reference to GRI103) <b>GRI 404</b>					
	GRI 404	-1	Average number of hours for training per year and employee		48
	GRI 404	-2	Programs for upgrading employee skills and transition assistance programs		48, 49
	GRI 404	-3	Percentage of employees receiving regular performance and career development reviews	95 %	
<b>Diversity and equal opportunities</b> (reference to GRI103) <b>GRI 405</b>					
	GRI 405	-1	Diversity of governance bodies and employees		10, 47
<b>Non-discrimination</b> (reference to GRI103) <b>GRI 406</b>					
	GRI 406	-1	Incidents of discrimination and corrective actions taken	none	50
<b>Customer health and safety</b> (reference to GRI103) <b>GRI 416</b>					
	GRI 416	-1	Assessment of the health and safety impacts of product and service categories	none	
	GRI 416	-2	Incidents of non-compliance concerning the health and safety impacts of products and services	none	
<b>Marketing and labeling</b> (reference to GRI103) <b>GRI 417</b>					
	GRI 417	-1	Requirements for product and service information and labeling		26



	GRI 417	-2	Incidents of non-compliance concerning product and service information and labeling	keine	
	GRI 417	-3	Incidents of non-compliance concerning marketing communications	keine	
<b>Protection of customer data</b> (references to GRI103) <b>GRI 418</b>					
Protection of customers	GRI 418	-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	none	36
<b>Socio-economic compliance</b> (references to GRI103) <b>GRI 419</b>					
	GRI 419	-1	Non-compliance with laws and regulations in the social and economic area	none	

n.a. not applicable

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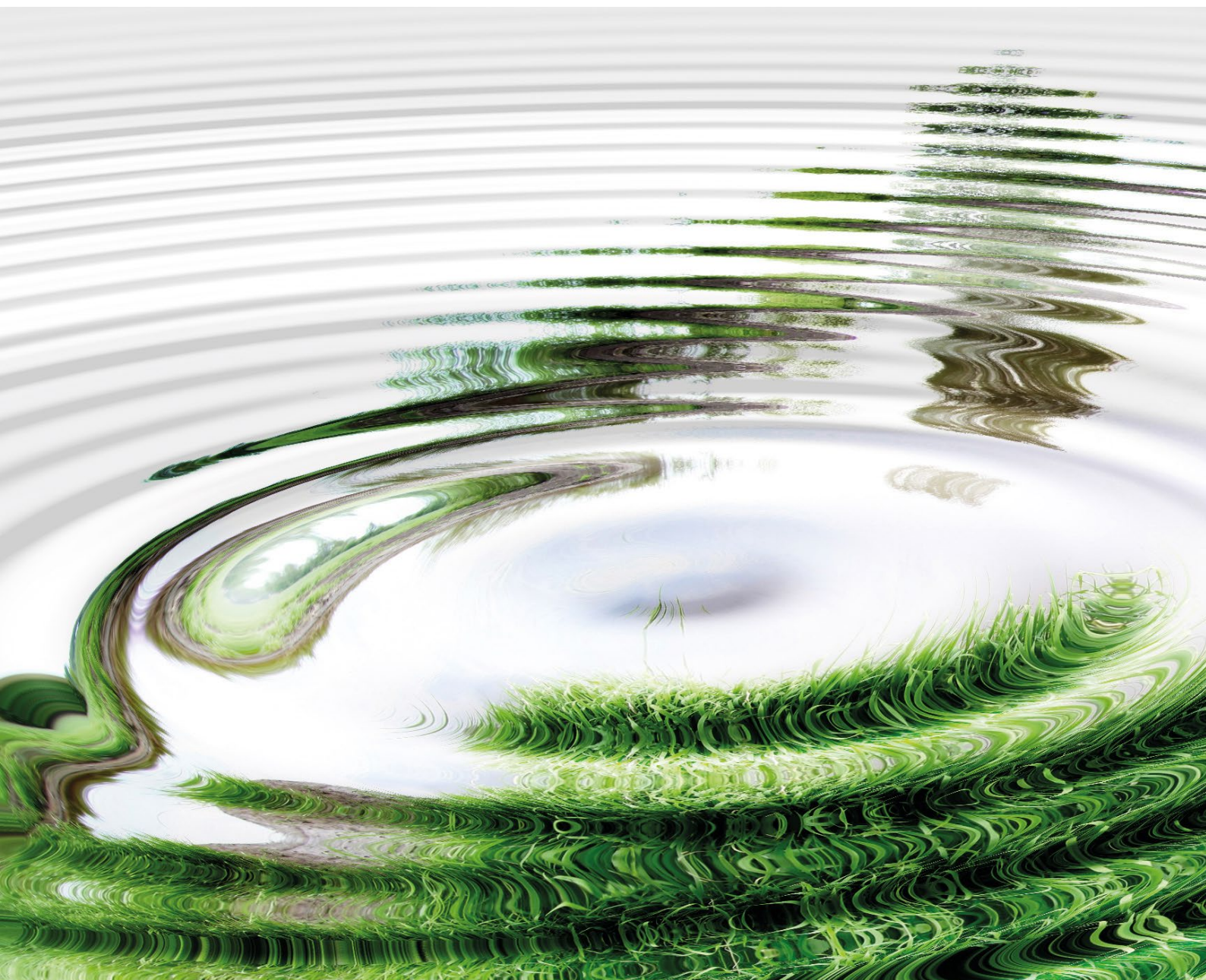
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