



RP Legal & Tax

TORINO  
MILANO  
ROMA  
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BERGAMO  
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## SUSTAINABILITY MODEL

RP LEGAL & TAX

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RP Legal & Tax

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Modello Sostenibilità RP Legal & Tax

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## 1. Introduction

RP Legal & Tax Professional Association (hereinafter "**RP Legal & Tax**") is an Italian law firm (hereinafter also referred to as the "**Firm**") that strongly believes in innovation as a key value and has, therefore, decided to adopt its own Sustainability Model.

RP Legal & Tax is well-aware of the "social" role it bears when carrying out its professional activity, as well as the significant impact said activity may have on individuals, the general community, the environment and other contexts. In view of the above, RP Legal & Tax is committed to adopting a business model that is both sustainable and inclusive, pursuing business practices so as to create shared value and, consequently, positive and measurable benefits for all stakeholders.

## 2. RP LEGAL & TAX AND THE CHOICE OF SUSTAINABILITY

Founded in 1949, RP Legal & Tax is an Italian independent full-service firm, which now counts seven firms in Italy and an array of international connections. RP Legal & Tax employs more than one hundred and fifty qualified professionals to provide excellent legal and tax advice and assistance.

We offer personalized services in widely diversified sectors. By established a series of intersecting teams and thus allowing the continuous exchange of information and know-how between professionals, we ensure a global, clear and complete vision of all relevant issues, which allows the Firm to face more complex operations and to respond to even the most sophisticated needs of its clientele.

RP Legal & Tax preserves tradition and promotes innovation in every sector of the legal profession. For several years, RP Legal & Tax has decided to dedicate itself to sustainability by constantly pursuing the development of innovative tools and solutions capable of responding to the challenges that the current socio-economic system poses, and to balance the interests of the Firm with those of other stakeholders.

The current way in which organizations create value is no longer adequate to meet the needs and critical issues of the modern world. The ever-changing needs of our community, as well as the economic, social and environmental risks associated with business activity, require innovation and a long-term vision that allow us to anticipate the needs and critical aspects of the marketplace, creating an organization more in line with the current social context.

In the face of an increasingly widespread culture that wishes to adopt a human-centered approach to the economy, RP Legal & Tax and its professionals, sharing this vision, are committed to achieving, both personally and in the professional field, that sustainable - and now necessary - change. With its underlying innovative mindset *and having* understood the role it must play as changemaker, RP Legal & Tax is committed to addressing the global challenges of our time: in particular, the protection of the ecosystem and the environment and the dignity of work and human rights. Sustainability, solidarity, professionalism and innovation are the core values that drive RP Legal & Tax and its entire community.

The starting point for achieving sustainable change are the Sustainable Development Goals (SDGs), principles introduced by the United Nations and recognized as a global call for action to allow for a transition to sustainable economic models. Sustainability, to date, is not a binding obligation, but an increasingly widespread objective shared by many economic operators as a tool for their own strategic and structural improvement, also giving operators a competitive edge in a global market that is now more attentive to these issues. Market dynamics and contractual

relationships contribute to generating, thanks to the SDGs, concrete regulatory content of sustainability through “soft law” dynamics, by influencing the policies of supranational bodies and national governments and, consequently, the ecosystem of “hard law”.

RP Legal & Tax, making a sustainable choice, intends to take on the most virtuous and innovative market trends, becoming a precursor, within the legal profession, of a model that will be able to respond to the requests of customers increasingly attentive to sustainability issues, and proposing itself as an agent of change to contribute to the achievement of the objectives outlined by the SDGs.

### 3. THE METHODOLOGY OF THE MODEL

RP Legal & Tax first analyzed its business context. In particular, the following points were analyzed: (i) the structure of the Firm, (ii) the operational context, (iii) the sector to which it belongs, (iv) the organizational structure, (v) its current governance system, (vi) the main legal relationships existing with third parties, (vii) both the formalised and the widespread practices and procedures within the Firm.

For the preparation of this document, the Firm proceeded:

- a) to conduct a self-assessment of its level of sustainability in the various areas under scrutiny;
- b) to identify the main areas in which the Firm has gaps or room for improvement that can be filled through the adoption of the Sustainability Model. In particular, it was deemed necessary to reflect on the concrete positive impact that the activity of our Firm could have in terms of governance, workers, communities and the environment.

### 4. MODEL RECIPIENTS

The provisions of the Model are addressed to:

- a) the Management Body of the Firm and all those who carry out, even just *de facto*, front office, administration, management, control functions, as well as disciplinary, advisory and proactive functions;
- b) the employees of the Firm, meaning all those who are linked by an employment relationship;
- c) all Partners and collaborators, meaning the trainees, lawyers, consultants, etc. of the Firm;
- d) those who, although not part of the Firm, operate on or on behalf of the Firm;
- e) all those that, in various ways, come into contact with the Firm, including clients, suppliers and other stakeholders on whom the Firm's activity may have an impact.

## 5. CHARTER OF PRINCIPLES AND VALUES

The Charter of Principles and Values (hereafter also, "CPV") represents a declaration of commitment and responsibility of the community that belongs to the Firm (hereafter also "WE") in accordance with the choice undertaken to operate according to ethical and sustainable principles.

The professional activity of RP Legal & Tax, in addition to being inspired by the Italian Forensic Code of Ethics and the other ethical principles to which professionals must adhere in the exercise of the legal profession, must be inspired by the principles and values contained in this CPV, in the knowledge that, in the performance of the profession, ethics and sustainable development are to be pursued together with profit for virtuous and constant growth of the Firm.

For RP Legal & Tax, therefore, professional obligations alone are not enough. Our vision of the world and the conception we have of the role, not only professional but also social of the lawyer, pushes us to be changemakers in every area and sector of our competence, combining the law with sustainability and innovation in order to give a new vision of the role of the lawyer, more in line with the current needs of the community and the market.

### Article 1 – WHO WE ARE

We are the community of women and men that proudly makes up RP Legal & Tax. We are the partners, lawyers, practitioners, employees of the Firm. Hereunder we present the components of our Management Body:



Luigi Macioce



Riccardo Rossotto



Mario Ferrari



Paolo Grandi



Gianluca Morretta



Caterina Sola



Claudio Elestici

## Article 2 – Our Values and Principles

Our **Values and Principles (V&P)** on which our community is based, and which inspire the Firm's strategy, are:

- ✓ **Legality:** regulations are constantly evolving. **WE** exercise the legal profession in full compliance with the laws and professional ethics, guaranteeing high quality standards as they are essential for the optimization of work with a view to efficiency, understanding and problem solving.
- ✓ **Honesty:** it is a question of external and internal credibility. Trust is won by acting transparently, so RP Legal & Tax partners, collaborators and employees are prohibited from all partaking in all types of corruption. **WE** adopt fair, honest, positive and creative behaviors and attitudes.
- ✓ **Correctness:** The unequal application of the rules is bad behaviour, as is excluding people or their ideas for reasons related to gender, ethnicity, religion, sexual orientation, disability, psychophysical conditions or other factors of a similar nature. **WE** apply zero tolerance to discrimination of all kinds.
- ✓ **Community:** attention to people goes beyond the completion of the legal profession. **WE** respect the dignity and rights of each one. Internally and externally we act with integrity and a sense of responsibility. The aim is to promote the culture of the profession in order to facilitate the growth of an increasingly active and sensitive civil society towards the common good.
- ✓ **Growth:** a creative mindset is essential to ensure constant growth. **WE** study new approaches to the legal profession (from technology to communication thanks to the aid of research, innovation and the relationship with universities), aimed at the continuous improvement of the quality standards of the service offered. In order to achieve all this, **WE** invest in the professionalism of our internal resources and, as needed, we create *ad hoc* teams.
- ✓ **Sustainable initiatives:** we create sustainable projects. **WE** invest in initiatives that can improve the condition of human life. **WE** condemn bullying and sexual harassment within the Firm. **WE** promote inclusion policies ("**D&I**" *Diversity and Inclusion*), support human rights projects and pay particular attention to the impact of our activities on the environment, creating *ad hoc* policies ("**Policies**") that are an integral part of this CPV.
- ✓ **D&I:** Respect for and recognition of diversity is the first step to reduce the gender gap and to avoid any discrimination of gender, age, origin, sexual orientation, disability or psychophysical condition. **WE** consider diversity a collective, economic and competitive advantage; **WE** offer equal treatment and, above all, opportunities. **WE** support internal policies that ensure a better balance between the men and women of the Firm, supporting women in the internal professional path to achieve partnership.
- ✓ **Human Rights:** **WE** collaborate and support human rights projects and are committed to ensuring that they are fully protected in every area of our activity. We therefore adopt voluntary measures aimed at ensuring the best possible working environment for partners, collaborators and employees.
- ✓ **Ecosystem and Environment:** the protection of the ecosystem and the environment is one of the key dimensions of the Firm's commitment. We take voluntary measures to reduce the environmental impact of our activities. **WE**, partners, collaborators and employees undertake to adhere to and comply with the environmental policies.

- ✓ **Confidentiality:** The Firm considers the confidentiality of the information and the privacy of each person to be a value. **WE** protect confidentiality by complying with current legislation and protecting the personal data of the persons who are part of the Firm, as well as of all those who come into contact with the Firm in the performance of the legal profession.
- ✓ **Changemaking:** **WE** are aware of the importance of sustainable change within society; innovation means getting better. **WE**, therefore, work alongside customers not only by providing the necessary legal support, but we try to propose innovative and alternative solutions that can improve their competitiveness and sustainability on the market, transferring our values and knowledge gained in the professional field.

### Article 3 – Our V&P: partners, collaborators and employees

**WE** believe that respect for our **V&P** is fundamental for the development of a working environment permeated by mutual trust, loyalty, and enriched by the contribution of each partner, collaborator and employee. We promote a policy that contributes to the professionalism, training and personal fulfilment of each partner, collaborator and employee.

**WE** recognize to all partners, collaborators and employees the opportunity to express their personality freely, favoring a creative approach to work, enhancing the diversity and specificities of each one as a push for innovation and an essential contribution to the growth of the Firm.

**WE** adopt rewarding policies in order to recognize and enhance the individual and group contribution to the achievement of the objectives, providing for forms of economic participation in the successes of the Firm according to specific criteria established in an internal regulation.

**WE** guarantee equal opportunities for professional development and growth, access to training courses and updating initiatives. We organize seminars, courses, conferences, events on current legal issues related to social innovation, sustainability and human rights. **WE** believe in scientific, academic and educational activity as a primary source of knowledge and innovation.

**WE**, without any distinction of roles and/or titles, recognize the importance of the team and the community. To this end, we encourage internal communication and comparison between the various teams and professionals. **WE** believe in our identity based on **our V&P** and ask partners, collaborators and employees to spread **our V&P** and continuously verify its current events so that everyone can recognize themselves in them.

**WE** consider as fundamental the balance between personal and professional life of partners, collaborators and employees, because improving the quality of life also means improving performance. "Flexibility" is the key word for reconciling work and private commitments.

**WE** protect the rights of the unborn child and the working mother through financial support for both employees and partners and collaborators, providing for the latter a period of paid absence up to a maximum of six months.

**WE** support economically and in any other possible form identified by agreement, the partner, collaborator and/or employee in case of personal, family, social difficulties, including legal and health problems.

**WE** firmly believe in our **V&P**, therefore, in the transparency of the rules, we have decided to adopt this CPV. All employees and professionals, in addition to ensuring services of an adequate professional level, must operate loyally

in compliance with the obligations deriving from the collaboration, in any form, with RP Legal & Tax, and with the provisions of this CPV and the Policies.

#### Article 4 – Our V&P: relationships with external stakeholders

The external stakeholders are those subjects, directly or indirectly involved in the activity of the Firm, who have an interest in relation to the decisions, strategic initiatives, activities carried out and actions undertaken by the Firm.

The application of our V&P in relations with these subjects is something WE consider an indispensable goal.

##### Article 4.1 – Customers

WE must deserve the trust of our customers. We therefore believe that the basis of a lasting and trustworthy relationship is the need to listen and dialogue with customers. Understanding the objectives in addition to the needs of the customer, his role within the community and the related social dynamics, allow us to support him from a purely technical-legal point of view and also to offer him innovative legal solutions, allowing him to become in turn a driver of change.

WE apply our V&Ps in our relationship with our customers and, before assuming a professional mandate, we inform them about our V&P. To this end, at the time of assignment, the customer will be informed of the adoption of the Sustainability Model by RP Legal & Tax.

##### Article 4.2 – Suppliers

WE choose our suppliers on the basis of the established principles of free competition and our V&P. We evaluate our leading suppliers every two years also based on their sustainability best practices. We apply zero tolerance in relation to any form of labour exploitation.

##### Article 4.3 – Communication and media

The relations WE maintain with the mass media are managed by the Marketing Committee that acts in compliance with the communication policy defined by the Firm.

WE consider social networks to be an important tool to spread our knowledge on legal matters and to share the inner workings of the legal profession, giving visibility to those WE work with.

All communications relating to the Firm and intended for the outside world must always be accurate, truthful, complete, transparent and shared correctly.

##### Article 4.4 – Training and teaching

WE believe that teaching and training are an integral part of the legal profession and are fundamental to the role of changemaker that we want the lawyer to assume in society.

WE strongly support the scientific, academic and educational activity carried out by our professionals at universities, business schools and training facilities, together with participation as speakers in conferences, conferences and seminars.



**FINALLY**, WE encourage the growth of young talents by supporting training activities and their participation in conferences, conferences and seminars.

#### Article 5 – Our V&P: scope and supervision

**WE** encourage all initiatives aimed at improving the sustainable approach of the Firm. The CPV and the Policies aim is to ensure the integrity of our profession and to confirm the sustainable strategy undertaken by the Firm; their content is widespread in the Firm's environments and at all locations. Each partner, collaborator and employee of the Firm is required to respect the CPV and its **V&P**, as well as the Policies.

The Sustainability Model is available on the RP Legal & Tax website and can also be consulted and downloaded in Italian and English from the Firm's intranet. The CPV and the Policies are brought to the attention of all new partners, collaborators and employees.

Compliance with the CPV and the Policies is entrusted to the Sustainability Committee, which periodically reports to the Management which is competent to evaluate the performance regarding the social or environmental development of the Firm. The Sustainability Committee aims to:

- a) contribute to the definition of rules of conduct that inspire our sustainability behavior;
- b) ensure compliance with our **V&P**, to examine the Firm's strategy in the field of sustainability and to verify the content of the reports related to the Firm's activity. To this end, a report on the implementation of the Sustainability Model will be presented every year;
- c) organize discussion meetings with all interested parties (partners, collaborators and employees) to discuss any topics considered a priority, to undertake new initiatives and to exchange views on good practices within the Firm;
- d) organize training meetings: RP Legal & Tax makes use of training programs adapted to the sustainable objectives of the Firm;
- e) verify the performance of its partners, collaborators and employees in relation to the good practices referred to in this CPV and in the Policies. Through these audits, the Firm can also accompany its partners, collaborators and employees in the implementation and compliance with good practices, in order to solve even minor non-compliance situations;
- f) issue any warnings or propose corrections.

Any partner, collaborator or employee who has doubts about the behavior to be adopted or the interpretation of the principles set out in the CPV and the Policies, or who directly or indirectly encounters a violation of this CPV or the Policies, is invited to contact the Sustainability Committee.

**WE** do not tolerate any form of retaliation against those who have adopted this reporting system in good faith, even if the suspicions behind the report prove to be incorrect.

## 6. POLICY

### 6.1 Environment Policy

RP Legal & Tax is aware that every activity, including that of a law firm, has an environmental impact. Therefore, in line with its values, RP Legal & Tax is committed to promoting the culture of sustainability and, therefore, the protection of the environment for socially responsible growth both inside and outside the Firm.

#### RP LEGAL & TAX UNDERTAKES

- to monitor and record energy and water consumption, as well as waste production, within the Firm;
- to implement energy and water saving policies deriving from efficiency measures and good conduct practices adopted by the Firm;
- to implement efficiency and energy saving measures in their offices;
- to promote the use of sustainable products and the adoption of environmentally friendly practices by partners, collaborators and employees both within the Firm and in the "remote" workplaces;
- to reduce the ecological footprint due to travel/commuting;
- to train and inform on sustainability issues;
- to identify a person or group as responsible for their environmental commitments.

### 6.2 Diversity and Inclusion Policy

RP Legal & Tax enhances its human resources on the basis of well-defined parameters: merit, professional skills, fairness, trust and honesty.

RP Legal & Tax promotes a work environment where the keywords are "Inclusion" and "Diversity".

RP Legal & Tax is aware that each individual is diverse in a unique manner and considers this characteristic as an advantage in human terms and productivity.

RP Legal & Tax believes that for the full expression of the potential of its partners, collaborators and employees, a welcoming, positive and supportive working environment is fundamental; a workplace in which everyone can feel part of a single community regardless of gender, race or ethnicity, religion, disability, sexual orientation, gender identity or any other dimension of difference.

RP Legal & Tax considers diversity a value that brings enrichment and creativity within the work environment. The recognition and promotion of diversity therefore translates into freedom of expression, which is fundamental to the achievement of everyone's personal and professional objectives.

RP Legal & Tax is compliant with the rules governing the right to work of persons with disabilities referred to in Italian Law no. 68 of 12 March 1999.

RP Legal & Tax guarantees wage equity among all its employees, and meritocracy according to the result in the policies of awarding compensation for its collaborators, condemning any gender discrimination in this regard.

RP Legal & Tax strives to ensure that in the legal profession, both in the business world and in the community in general, diversity and inclusion become essential prerequisites for sustainable change.

#### RP LEGAL & TAX UNDERTAKES

- to create an inclusive working environment free from any discrimination and any kind of sexual or verbal harassment;
- to adopt inclusive processes of selection and recruitment of its collaborators and employees, also using fair and inclusive language in the job description. In any case, internal scouting is also provided for in order to allow the resources of the Firm to learn more about new areas of law by collaborating in a different department;
- to promote diversity and inclusion within the Firm also through non-work initiatives;
- to put in place all the necessary and decisive actions to achieve a more balanced gender distribution at all levels of the organization. It also encourages promotions and internal selection for high-level positions;
- to ensure that all their locations meet accessibility requirements for people with disabilities;
- to identify a person or group as responsible for diversity, equity and inclusion in the workplace.

### 6.3 Policy Labor and Human Rights

For RP Legal & Tax, respect for human rights and the right working conditions of its employees and employees is a fundamental and essential value. Therefore, the Firm hereby restates:

- its role in society and its responsibility to respect human rights;
- its commitment to prevent or mitigate the negative impact on human rights that may result – or be connected – from its business or services, as well as to manage that impact in the event of it occurring;
- its absolute opposition to the exploitation of child labour and to any form of forced/forced labour, committing itself fully to contrasting all abuses and violations of fundamental human rights;
- its commitment to ensuring the full freedom of trade union association of its employees and the collective negotiation of their rights;

- its openness to agile forms of work – such as *remote working* – as a way that allows a healthy balance of personal and family needs with work needs.

#### RP LEGAL & TAX UNDERTAKES

- to promote the health and well-being of the partners, collaborators and employees within the Firm;
- to promote the health and general well-being of its partners, collaborators and employees even outside the Firm, encouraging physical activity during the working week;
- to guarantee, protect and promote the parenting of its partners and collaborators by financially supporting the new parent during the period of parental leave in order to allow the same help his partner and to fully experience the joy of childbirth. RP Legal & Tax also respects the regulatory and remuneration treatment of employees in the field of pregnancy, maternity and paternity;
- to allow its employees to "remote work", and to encourage its partners and collaborators to freely determine the times and places they wish to carry out their activities;
- to recognize additional benefits in addition to the compensation resulting from the professional activity;
- to periodically check the satisfaction of its partners, collaborators and employees and their involvement;
- to train its partners, collaborators and employees through tutoring, refresher and training courses useful for their personal and professional growth;
- to select its suppliers by paying attention to their policies regarding the respect for human rights of workers as well as those of any other entity involved in their supply chains;
- to identify a person or group as responsible for ensuring the respect of human rights and working conditions of its collaborators or employees.

#### 6.4 Policy Pro Bono

RP Legal & Tax is aware that every activity, including that of a law firm, has an impact on the community, the environment and the vulnerable. Therefore, in line with its values, RP Legal & Tax undertakes to internally promote pro bono activities, in order to use its human and professional resources to offer support to those at a disadvantage as well as those organizations that strive towards initiatives of collective interest and that pursue objectives for the benefit of all.

R&P Legal & Tax, when defining the fees of its professionals, makes a case-by-case evaluation so as to provide more advantageous rates to people who are in situations of vulnerability or to organizations that offer social services. This benefit is offset by the rates applied to corporate clientele.

Through the Pro Bono Policy, the aim is to have following impacts:

- to make innovative and excellent legal and fiscal assistance more accessible to disadvantaged individuals and non-profit-making bodies carrying out activities of general interest;
- contribute to the development of civil society by adhering to networks, committees, associations, etc. promoting social and environmental initiatives;
- contribute through research activities and sector surveys on social or environmental issues to the development of the culture of sustainability in the legal field, and its concrete application;
- to deal with emergency situations or situations of particular social importance through cash or in-kind disbursements for disadvantaged persons;
- to finance projects that are particularly worthy and capable of generating a significant social and/or environmental impact for the community.

RP Legal & Tax verifies in advance that the beneficiaries of any *pro bono* activities reflect the principles and values defined in the CPV.

#### RP LEGAL & TAX UNDERTAKES

- to make its human and professional resources available – in favor of disadvantaged bodies and/or individuals – to support initiatives of collective interest that can generate a positive impact on the community;
- to annually select the *pro bono* initiatives to be supported, in order to also contribute to the achievement of the 17 SDGs contained in the "2030 Agenda for Sustainable Development";
- to raise awareness among partners, employees and collaborators to participate in the Firm's *pro bono* initiatives, giving appropriate visibility to everyone's participation;
- to consider the possibility of making disbursements in cash or in kind, in the event of special emergency situations;
- to train and inform its partners, employees and collaborators on the most important issues related to sustainable development, social innovation, corporate social responsibility and human rights;
- to identify within the Sustainability Committee a professional delegated to the management of all activities related to the *pro bono* area and the application of the related Policy.

## **7. ACCOUNTABILITY E REPORTING**

### **7.1 Impact measurement**

RP Legal & Tax is committed to highlighting the results achieved in the field of sustainability by drafting specific documents highlighting the information related to the impacts generated by way of the application of the Sustainability Model.

The CPV, as well as the Policies, are subject to periodic control and review by the Sustainability Committee that evaluates its current situation and, if necessary, updates them after hearing the binding prior opinion of the Firm's Management Body.

### **7.2 Dissemination of the Model**

The Model and CPV, once approved, are shared by e-mail. Issues related to the Model and the CPV will also be the subject of periodic training for all partners, collaborators and employees.