

RPLT
RP legalitax

SUSTAINABILITY REPORT 2022



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Identity

RPLT

History

RP Legal & Tax is an independent full service Italian firm, founded in 1949, with six offices in Italy (Aosta, Bologna, Busto Arsizio, Milan, Turin and Rome, hereinafter referred to as the “**Offices**” or, individually, the “**Office**”) and with primary international connections. RP Legal & Tax employs more than one hundred and fifty qualified professionals who provide excellent legal and tax assistance.

It offers a customised service in widely diversified sectors. The creation of cross-functional teams and the continuous exchange of information and know-how between professionals ensures a global, clear and comprehensive view of all relevant issues, enabling the most complex operations to be tackled and the most sophisticated client needs to be met.

RP Legal & Tax cherishes tradition and promotes innovation in every area of the legal profession.

Mission and strategy

For several years now, RP Legal & Tax has decided to dedicate itself to sustainability, constantly striving to develop innovative solutions and tools capable of responding to the challenges posed by the current socio-economic system and balancing the firm’s interests with those of other stakeholders.

The current way in which organisations create value is no longer adequate to cope with the needs and criticalities of the modern world. The changing needs of the community, as well as the economic, social and environmental risks associated with business, require innovation and a long-term vision to anticipate market needs and critical issues, creating an organisation more in line with the current social context.

In the face of an increasingly widespread culture that wants to put the human being back at the centre of the economy, RP Legal & Tax and its professionals, sharing this vision, are committed to achieving, both personally and professionally, the sustainable change that is now necessary. Aware of their role as changemakers, they are therefore committed to tackling the global challenges of our time with an innovative spirit, including, in particular, the protection of the ecosystem and the environment, the dignity of labour and human rights. Sustainability, solidarity, professionalism and innovation are the values that drive RP Legal & Tax and its entire community.

The point of reference for the realisation of sustainable change are the Sustainable Development Goals (SDGs), that are principles introduced by the United Nations and recognised as a driver of transition towards sustainable economic models. Faced with a constantly evolving regulatory framework, sustainability is increasingly seen by economic operators as a strategic choice that entails a strategic and structural improvement, as well as competitiveness, in a global market that is now attentive to these issues. As a matter of fact, market dynamics and contractual relations contribute to generating, thanks to SDGs, the concrete regulatory content of sustainability through soft law dynamics, thus influencing the policies of Supranational Bodies and Governments and, consequently, the hard law ecosystem.

By making a sustainable choice, RP Legal & Tax intends to embrace the most virtuous and innovative market trends, making itself a forerunner, within the legal profession, of a model that will be able to respond to the demands of a clientele increasingly attentive to sustainability issues, and proposing itself as an agent of change to contribute to the achievement of the goals outlined by the SDGs.

RP Legal & Tax is aware of how in this context, in carrying out its professional activity, it plays a “social” role with a significant impact on people, the community, the environment and the reference context. RP Legal & Tax, therefore, is committed to adopting a sustainable and inclusive business model capable of generating “value” and, consequently, a positive and measurable impact for all its stakeholders.

To this end, the firm decided to adopt its own Sustainability Model.

ESG performance assessment

As part of the process of implementing its sustainability, RP Legal & Tax sought to define the areas that are most relevant to its stakeholders (i.e. the subjects directly or indirectly involved in the firm's activities, including, in particular, collaborators, employees, clients and suppliers) with the aim of defining the priority aspects connected to sustainability and ESG profiles (environment, social, governance) in which to invest the most in the near future. In the 2021 Sustainability Report, this led to the identification of so-called 'material issues', i.e. issues that, on the one hand, were perceived as relevant by stakeholders insofar as they were able to significantly influence their expectations, decisions and actions, and on the other hand, had an impact- direct or indirect- on the Firm's ability to generate economic, environmental and social value for its stakeholders and the community in a broad sense. Instead, during 2022 and early 2023, the Firm submitted a series of questionnaires to its staff and employees on specific sustainability-related topics.

a. Methodology

In February 2023, the "RPLT Internal Questionnaire" was given to partners, collaborators and employees (hereinafter referred to as "Internal Stakeholders") through the "Microsoft forms" platform. This survey collected some data on the RPLT community (age group, level of education, gender identity, use of leisure time and modes of home-work commute). They were also asked to express their opinion on the activities of the RPLT Sustainability Committee, as well as to provide their level of satisfaction with the firm as a whole.

b. Proposed topics and scores

The questionnaire was proposed largely following an earlier one from December 2020. The proposed questions were as follows (in italics those that were not in the February 2020 questionnaire):

1. Role within RPLT
2. Age group
3. Level of education
4. Gender identity
5. Perceived socio-economic level
6. Hours per week devoted to voluntary activities
7. Hours per week devoted to sporting activity
8. Modes of home-work commute
9. Level of satisfaction with the initiatives proposed by the Sustainability Committee
10. Areas with more scope for action by the Sustainability Committee
11. Possible indication of activities to be undertaken
12. Level of satisfaction with the firm as a whole

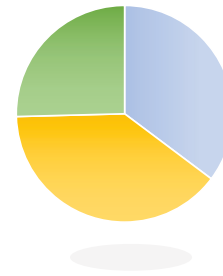
The inclusion of question 1 made it possible to ascertain the degree of response by RPLT people divided by role within the community.

c. Results

A total of 122 people responded to the questionnaire (about 78% of the total), of whom 49 declared themselves to be non-partner lawyers (89% of the total), 14 trainees (73%), 29 partners (70%) and 30 employees (83%).

Question 2: Age group

• 25-35 years	43
• 35-50 years	48
• Over 50 years	31



35% of respondents said they were 25-35 years old, 39% 35-50 years old and 25% over 50.

As of December 2020, the proportion had been 33-43-24, and is thus substantially confirmed with an overall young firm. However, it must be considered that the 'oldest' category, that of partners, is also the most under-represented (see answers to question 1).

Question 3: Level of education

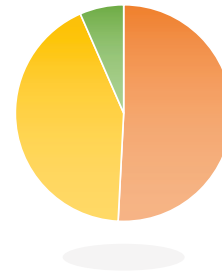
The answers to the question on the level of education also remained substantially unchanged:

- **83%** of the respondents hold a **degree/master's degree/doctorate**,
- **15%** a **high school diploma**
- and **2% other**.

In December 2020, the ratio was 81-18-1.

Question 4: Which gender do you identify with

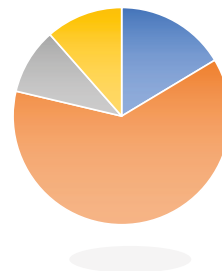
• Woman	62
• Man	52
• Preferred not to answer	8



Regarding gender identity, **51%** answered '**woman**', **43%** '**man**' and **7%** preferred **not to answer**. At the end of 2020, the proportions were 49-46-5.

Question 5: Perceived socio-economic level

• Low	20
• Medium	76
• High	12
• Preferred not to answer	14



Concerning the perceived socio-economic level, we have a clear prevalence of the answer '**medium**' (**62%**), followed by **low (16%)**; the option '**high**' represents **10%** of the total, while **11%** of the respondents **preferred not to answer**.

Compared to 2020, more people selected medium (+11%) and low (+5%). The perception of high level suffered (-7%, but let us always remember that partners are the most under-represented) and the percentage of those who did not want to answer also dropped significantly (-10%).

Question 6: Hours per week devoted to voluntary activity

The percentage of RPLT people who devote at least one hour to **voluntary activities rises from 20 to 25 per cent**, with 4 per cent of them devoting more than 3 hours.

Question 7: Hours per week devoted to sporting activity

DECEMBER 2020	FEBRUARY 2022	VAR.
Car/Motorcycle	Public transport	+1
Public transport	Car/Motorcycle	-1
On foot	On foot	0
Bikes	Bikes	0
Car pooling/car sharing	Bike sharing	+1
Bike sharing	Other	+1
Other	Car pooling / Car sharing	-2

On the other hand, the percentage of RPLT people who say they do not do sport drops **from 25% to 19%**. However, the most enthusiastic sportsmen and sportswomen (21% who take more than 3 hours to sport compared to 23% in 2020) go down, increasing the percentage of those who do moderate sports (1-3 hours, **60%**).

Question 8: Mode of commuting to work

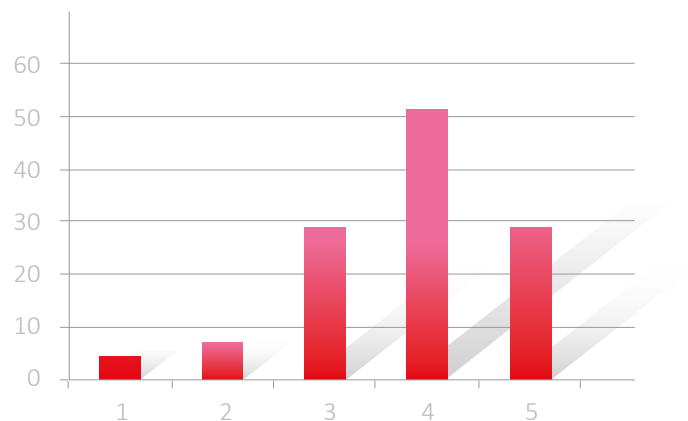
Few, but notable, changes in the modes of home-work commute selected by RPLT people (two options could be indicated). Public transport is now the preferred means, bypassing private cars and motorbikes. On the other hand, the car pooling / car sharing option has disappeared, leading to the ‘overtaking’ of bike sharing and also the other option (maybe scooters?).

Question 9: How would you quantify, from 1 to 5, your level of satisfaction with the initiatives proposed by the Sustainability Committee?

3.79

Rating medium

- Rating 1: 4 (3%)
- Rating 2: 7 (6%)
- Rating 3: 29 (24%)
- Rating 4: 53 (43%)
- Rating 5: 29 (24%)



Question 10: Is there any area where you would like to see more activity from the Committee?

Multiple answers could be selected.

- **41:** No, the degree of initiative is sufficient
- **39:** Yes, with regard to the development of **soft skills**
- **33:** Yes, as far as **work** policies are concerned
- **21:** Yes, regarding **diversity and inclusion** policies
- **15:** Yes, regarding **pro bono** policies
- **14:** Yes, as far as **environmental** policies are concerned

Question 11: If you wish, you can suggest themed initiatives to be adopted in this field

The following insights were provided:

- o Clear rules for all on smart working
- o Introduction of compulsory fixed smart working once a week, elimination of working hours, annual per capita budget for sporting activities which if not utilised is lost
- o Diversity
- o “I believe that an important internal reflection is needed on the difficulties of female professionals with respect to internal growth (serious measures to reconcile work and family life) and the difficulties in the market (resistance of clients and other professionals to appoint female professionals)”.
- o It would be important to implement more specific actions on diversity and inclusion (e.g. greater female representation among equity partners and within the BOD; courses open to all on unconscious bias).
- o Following the firm’s orientation of respecting everyone’s uniqueness and inclusion, abolish the uniform requirement adopted only for female staff in Milan. It could be replaced with dress codes or general indications as in professional firms of the level of ours. At least for the period of high temperatures in spring/summer, thus allowing everyone to choose fabrics of natural origin, clothes suited to the level of our firm and personal needs.
- o Mental coaching
- o Off-the-job and team-building initiatives (simple but repeated moments of sharing); employee benefits (to serve as an incentive); provided refreshment areas (the fruit initiative is great, alternating it with healthy supplies of another kind- I have often seen people wandering around in search of refreshment); shared volunteering initiatives; sports and training activities.
- o Finally, programming on Sistemi (a year after its introduction) of automatism in the entry of deadlines in order to relieve trial lawyers from a task that the firm’s software makes extremely time-consuming. This time could be spent more profitably.
- o “In my opinion, if man is also spirit, it would be interesting (though perhaps utopian) to take an interest in this as well”.
- o It would be advisable for the firm to focus more on training its resources (foreign language courses, lawyer’s exam course, possible masters etc.).

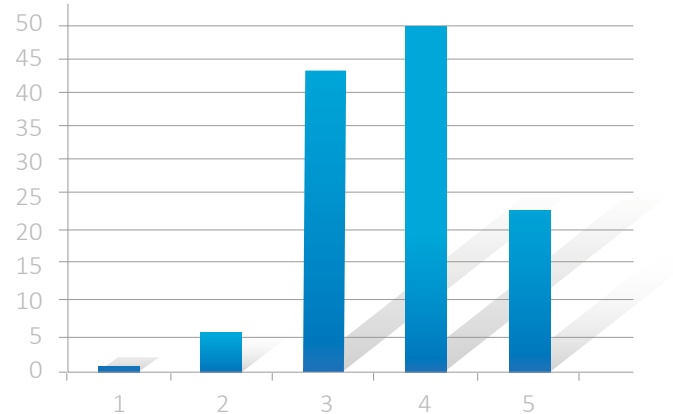
- I find the initiatives and related prosopopoeia pathetic.
- Immigration assistance.
- Adoption of smart working policy, voluntary activities such as team building initiatives, diversity and inclusion seminar.
- Initiatives on public speaking; sports activities for team building (e.g. law firm tournaments); more signalling of initiatives (also external)/associations to join, also to generate new contacts for marketing purposes; internal refresher courses (such as the recent one on civil reform), also on relevant court rulings

Question 12: How would you quantify, from 1 to 5, your degree of satisfaction with RP Legal & Tax as a whole?

3.70

Rating medium

- Rating 1: 1 (1%)
- Rating 2: 6 (5%)
- Rating 3: 43 (35%)
- Rating 4: 50 (41%)
- Rating 5: 22 (18%)



It should be noted that the ratings for the Sustainability Committee and RPLT as a whole have both a similar average rating (3.79 vs. 3.70) and a similar curve.

Values

a. Principles, values and deontology

The Charter of Principles and Values (hereinafter also referred to as the ‘CPV’) represents a statement of commitment and responsibility belonging to the firm in accordance with its choice to operate according to ethical and sustainable principles.

The professional activity of RP Legal & Tax, as well as being inspired by the Italian Legal Code of Ethics and the other deontological principles to which professionals must adhere in the exercise of the legal profession, is inspired by the principles and values contained in the CPV, in the awareness that, in the exercise of the profession, ethics and sustainable development are to be pursued together with profit for a virtuous and constant growth of the Firm.

For RP Legal & Tax, therefore, professional obligations alone are not enough. The firm’s view of the world and its conception of the lawyer’s role, not only professional but also social, drives the lawyer to be a changemaker in every field and area of expertise, combining law with sustainability and innovation in order to give a new vision of the lawyer’s role, more in line with today’s needs of the community and the market.

The Values and Principles (V&P) on which the firm's community and strategy are based are:

- Legality: regulations are constantly evolving. The firm carries out the legal profession in full compliance with the law and professional ethics, guaranteeing high standards of quality as they are essential for the optimisation of work with a view to efficiency, understanding and problem solving.
- Honesty: it is a matter of external and internal credibility. Trust is won by acting in a transparent manner, therefore partners, collaborators and employees of RP Legal & Tax are prohibited from any kind of corruption. The Firm adopts fair, honest, positive and creative behaviour and attitudes.
- Fairness: the unfair application of rules is misconduct, as is the exclusion of people or their ideas on the grounds of gender, ethnicity, religion, sexual orientation, disability, psychophysical conditions or other factors of a similar nature. The firm applies zero tolerance towards discrimination of any kind.
- Community: caring for people goes beyond the performance of the legal profession. The firm respects the dignity and rights of each individual. Internally and externally, it acts with integrity and a sense of responsibility. The aim is to promote the culture of the profession in order to facilitate the growth of a civil society that is increasingly active and sensitive to the common good.
- Growth: A creative mindset is the basis for constant growth. The Firm is always looking for new approaches to the legal profession (from technology to communication via research, innovation and the relationship with universities), aimed at continuously improving the quality standards of the service provided. In order to achieve this, the Firm invests in the professionalism of our internal resources and, as needed, we create dedicated teams.
- Sustainable initiatives: The firm supports sustainable projects: it invests in initiatives that improve the condition of human life. The Firm condemns bullying and sexual harassment within the Firm. It promotes policies of inclusion ("D&I" Diversity and Inclusion), supports projects for the protection of human rights and pays particular attention to the impact of our activities on the environment, creating ad hoc policies ("**Policies**") that are an integral part of the CPV.
- D&I: Respect for and recognition of diversity is the first step towards reducing the gender gap and avoiding any discrimination based on gender, age, origin, sexual orientation, disability or psychophysical condition. For the firm, all diversity is a collective, economic and competitive advantage; it supports equal treatment and, above all, equal opportunities. It promotes internal policies that ensure a better balance between men and women in the Firm, supporting women in their internal career path to achieve partnership.
- Human Rights: the Firm cooperates with and supports projects on the protection of human rights and is committed to ensuring full respect for human rights in all areas of activity. The Firm therefore adopts voluntary measures aimed at ensuring the best possible working environment for partners, associates and employees.

b. The institutional and governance set-up

The Governing Body

The firm is managed by a collegial body ('**BOD**') composed of the partners:



The Sustainability Committee

On November 11, 2020, the BOD established the Sustainability Committee as the driving force behind the transition process to becoming a sustainable professional firm and as the firm's internal contact body for related issues.

The Sustainability Committee is made up of representatives of partners, associates and staff in an effort to have a working group that is highly representative of all members in the firm's community.

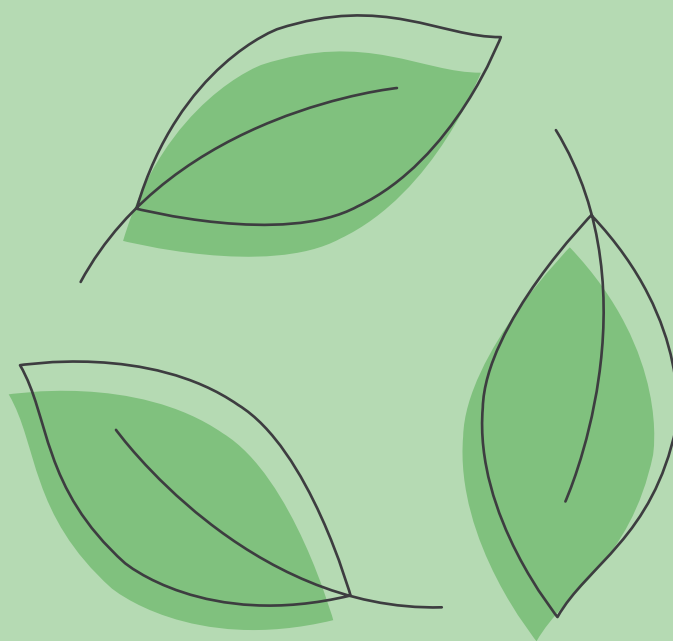
The Sustainability Committee has set up a dedicated e-mail address (comitato.sostenibilita@rplt.it) to facilitate communication between the members of the Firm and the Sustainability Committee, particularly in order to gather suggestions, reports and feedback with a view to progressive and constant improvement and full implementation of the sustainability actions and commitments relevant to the Firm as defined in the Sustainability Model.

At the date of preparation of this report, the members of the Sustainability Committee are:



Firm policies

Environment



The impact areas identified

- a. environmental performance;
- b. energy efficiency;
- c. recycling, waste separation and environmentally friendly products;
- d. incentives for sustainable mobility;
- e. training;
- f. information.

Achievements

Quarterly environmental performance review

During 2022, the Firm, through its Sustainability Committee, monitored its environmental performance in order to contain energy waste and resources.

ELECTRICITY 2022 - CONSUMPTION IN KWH							
SUPPLIER	OFFICESS	I. JAN-FEB- MAR	II. APR-MAY- JUNE	III. JUL-AUG- SEPT	IV. OCT-NOV- DEC	II TRIM. VS I TRIM.	IV TRIM. VS III TRIM.
EDISON	BOLOGNA	3.504	4.209	4.261	2.956	705	-1.305
		4.418	4.537	5.923	3.195	119	-2.728
	MILAN	5.435	6.174	7.132	4.786	739	-2.346
		2.397	3.833	4.975	2.153	1.436	-2.822
	<i>TOT MILAN</i>	<i>12.250</i>	<i>14.544</i>	<i>18.030</i>	<i>10.134</i>	<i>2.294</i>	<i>-7.896</i>
	TURIN	5.308	5.051	5.811	5.366	-257	-445
	ROME	15.546	10.853	11.009	9.383	-4.693	-1.626
	BUSTO	5.240	3.896	3.657	3.908	-1.344	251
A2A ENERGIA SPA	MILAN 2	3.033	2.433	374	-	-600	-374
QUARTERLY TOTALS		44.881	40.986	43.142	31.747	-3.895	-11.395

DRINKING WATER 2022 - CONSUMPTION IN M3							
SUPPLIER	OFFICESS	I. JAN-FEB- MAR	II. APR-MAY- JUNE	III. JUL-AUG- SEPT	IV. OCT-NOV- DEC	II TRIM. VS I TRIM.	IV TRIM. VS III TRIM.
L.E.M.C.A. S.R.L.	BOLOGNA	34	33	33	34	-1	1
ALFA S.R.L.	BUSTO	58	47	36	38	-11	2
MONTHLY TOTALS		112	101	88	72	-11	-16

GAS 2022 - CONSUMPTION IN SMC							
SUPPLIER	OFFICESS	I. JAN-FEB- MAR	II. APR-MAY- JUNE	III. JUL-AUG- SEPT	IV. OCT-NOV- DEC	II TRIM. VS I TRIM.	IV TRIM. VS III TRIM.
EDISON	TURIN	1.032	215	78	193	-817	115
ENI PLENITUDE	ROME	2	2	-	1	0	1
EDISON	BUSTO	5.222	950	-	1.793	-4.272	1.793
MONTHLY TOTALS		6.256	1.167	78	1.987	-5.089	1.909

Energy saving initiatives

The firm, through the Sustainability Committee, provided:

- the replacement of incandescent light bulbs with LED or energy-saving bulbs in all offices;
- the Firm's adherence to the 2021 "M'illumino di meno" (I use less light) awareness campaign, on March 26, to coincide with the Energy Saving and Sustainable Lifestyles Day. The Firm also joined the campaign for the year 2022, on March 11 (for the occasion, the Firm closed its six offices early - at 5pm - to reduce its environmental impact) and for the year 2023, on February 16;
- to standardise in all offices the adoption of suitable heating and cooling systems to regulate the temperature in each room using thermostatic valves or timers;
- to adopt the 'Home Office Management Policy' with the aim of encouraging employees and collaborators to monitor and evaluate their home office 'habits', informing them of the best practices to follow in order to limit their CO2 emissions and energy consumption for the environment;
- the installation of programmable thermostats and switches with presence sensors in the Milan premises;
- the placement of plants in the offices of all premises in order to contribute to CO2 reduction.

Sustainable and ecological purchasing

The Firm, through its Sustainability Committee - following a survey aimed at mapping existing practices - has implemented a sustainable green procurement policy with guidelines for the selection of suppliers and the purchase of products in compliance with the sustainability principles and commitments identified in the Firm's Sustainability Model and, in particular:

- purchase of non-toxic office cleaning products, unbleached and chlorine-free paper, non-polluting electronic devices, food products that are as organic as possible, paper and office supplies that are predominantly recycled or, in any case, purchased from environmentally friendly suppliers;
- adoption of automatic stand-by systems for electronic devices;
- adoption of systems to automatically switch off the lighting of the premises after working hours;
- ban on single-use plastic items, in favour of glass and compostable materials;
- selection of suppliers with particular attention to sustainability, respect for human and labour rights (also with reference to the respective supply chains) or on the basis of a selective criterion that favours local realities and a sustainable business model that is inclusive and attentive, for example, to the most disadvantaged categories;
- delivery and collection of self-certification from suppliers regarding the compliance of activities and supplies performed by suppliers with the principles of the Firm's Sustainability Model;
- adoption of the 'Local Purchasing Policy' through which the firm undertakes to select suppliers on the basis of impartial and objective assessments, based on quality, price, the guarantees that each supplier is able to provide and the criterion of 'locality';
- In the Milan office, an agreement was signed with L'Orto di Jack, allowing RPLT employees to obtain a 10% discount on the purchase of seasonal fruit and vegetables.

Waste Management

The firm, with the support of the Sustainability Committee:

- a. standardised the separate waste collection system in all offices, setting up ecological islands for the collection of plastic, paper, organic waste, glass and undifferentiated waste, and eliminating individual bins placed under desks;
- b. set up collection points for spent batteries at all offices;
- c. has prepared the Procedure for the Disposal of Hazardous Waste in order to dispose of mainly toners and electronic devices, introducing the possibility for collaborators and employees to dispose of this type of waste, including waste produced in the course of 'remote' work, by delivering it to their own premises for proper disposal, subject to notification by email to the mayor and secretary of (i) type (ii) number of wastes to be disposed of and (iii) date of delivery;
- d. adopted the 'Home Office Management Policy' with the aim of encouraging employees and collaborators to monitor and evaluate their home office 'habits', informing them of the best practices to follow in order to minimise waste and dispose of hazardous waste correctly and safely.

"Plastic free" project

In 2021, the plastic free project was completed through:

- a. the adoption of filtered drinking water dispensers;
- b. the distribution of flasks and mugs to collaborators and employees to use the filtered water dispensers;
- c. the elimination of plastic water bottles and replacement with glass bottles for exclusive use in meeting rooms;
- d. the elimination of plastic cups and plastic stir sticks and replacement with biodegradable material.

Sustainable mobility project

At the suggestion of the Sustainability Committee, the Firm decided to promote sustainable mobility among its collaborators and employees through the provision of a €30 reimbursement for all those who habitually use bike sharing and public transport to reach office.

The initiative, consistent with the epidemiological situation, ensured that this amount was reimbursed by the end of the year to all those who presented proof of purchase of:

- annual bike-sharing subscription;
- annual subscription to public transport;
- monthly subscription to public transport- at least 3 months (you must keep the subscription receipts).

At the end of 2022, 18 mobility bonuses were paid.

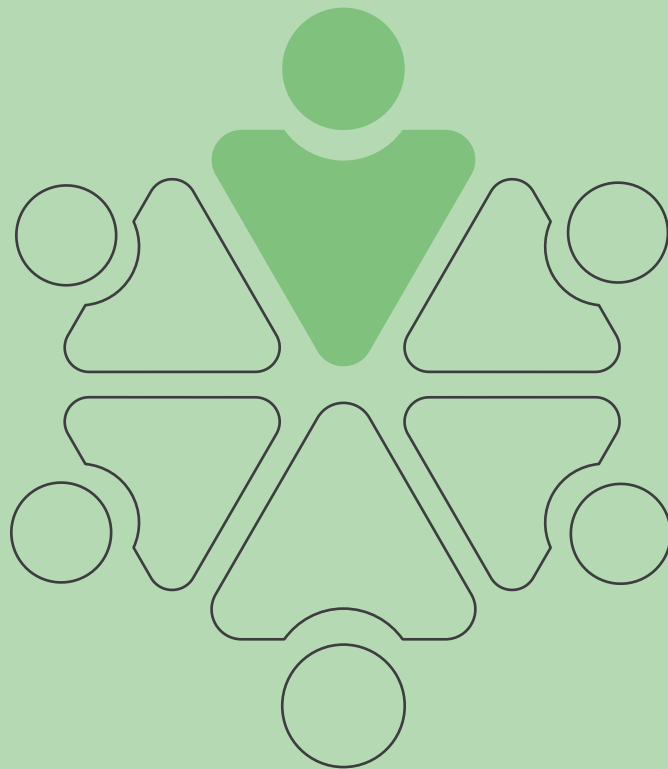
Targets for 2023

RP LEGAL & TAX COMMITMENT	2020-2023 THREE-YEAR TARGETS ACHIEVED IN 2021/2022	2020-2023 THREE-YEAR TARGETS
RP Legal & Tax is committed to monitoring and recording energy and water consumption, as well as waste production, within the Firm.	<ul style="list-style-type: none"> • periodic review of the Firm’s environmental performance 	<ul style="list-style-type: none"> • periodic review of the firm’s environmental performance
RP Legal & Tax is committed to implementing energy and water saving policies resulting from efficiency measures and good conduct practices adopted by the Firm.	<ul style="list-style-type: none"> • adoption of the “Home Office Management Policy” with the aim of encouraging employees and collaborators to monitor and evaluate their home office “habits”, informing them of the best practices to follow in order to limit their CO2 emissions and energy consumption for the environment • adoption of the ‘Local Purchasing Policy 	<ul style="list-style-type: none"> • gradual reduction of energy and water consumption by 3% from year zero • adoption of ad hoc policies
RP Legal & Tax is committed to implementing energy efficiency and energy saving measures in its offices.	<ul style="list-style-type: none"> • replacement of incandescent light bulbs with LED or low energy bulbs in all offices • installation in the Milan Office of programmable thermostats and switches with presence sensors • adoption of the ‘Home Office Policy’ in which employees and collaborators are urged to respect good energy-saving practices 	<ul style="list-style-type: none"> • installation of programmable thermostats and switches with presence sensors in the premises

RP LEGAL & TAX COMMITMENT	2020-2023 THREE-YEAR TARGETS ACHIEVED IN 2021/2022	2020-2023 THREE-YEAR TARGETS
<p>RP Legal & Tax is committed to promoting the use of sustainable products and the adoption of environmentally friendly practices by partners, associates and employees both within the firm and in 'remote' workplaces.</p>	<ul style="list-style-type: none"> • installation of 'ecological islands' with recycling bins at all of the Firm's offices; • replacement of single-use plastic items such as bottles, cutlery and plates with compostable and glass materials in all the firm's offices; • adoption of the "Local Purchasing Policy" to promote ecological and sustainable purchases such as: non-toxic cleaning products, non-polluting electronic devices, food products that are as organic as possible, office supplies that are mainly recycled or, in any case, purchased from suppliers that respect the environment. Through this Policy, the Firm undertakes to select suppliers on the basis of impartial and objective assessments, based on quality, on price, on the guarantees that each supplier is able to provide and on the criterion of "locality". • adoption of the "Home Office Management Policy" with the aim of encouraging employees and collaborators to monitor and evaluate their home office "habits", informing them of the best practices to follow in order to limit their CO2 emissions and energy consumption for the environment 	<ul style="list-style-type: none"> • creation of ecological islands • adoption of ad hoc policies
<p>RP Legal & Tax is committed to reducing the ecological footprint due to travel/commuting.</p>	<ul style="list-style-type: none"> • recognition of economic incentives for those who adopt forms of sustainable mobility such as public transport, car pooling or cycling to reach work through annual bonuses • entering into agreements with Uber and Share Now • signing of smart working agreement with employees 	<ul style="list-style-type: none"> • definition of a 'mobility plan' that includes, for example, greater use of virtual meeting software, smart working planning to limit home-work commute, differentiation of office entry times to avoid traffic congestion at peak times, etc. • conclusion of ad hoc agreements

RP LEGAL & TAX COMMITMENT	2020-2023 THREE-YEAR TARGETS ACHIEVED IN 2021/2022	2020-2023 THREE-YEAR TARGETS
<p>RP Legal & Tax is committed to training and informing on sustainability issues.</p>	<ul style="list-style-type: none"> • training for partners, collaborators and employees on social and environmental aspects relevant to the Firm • organisation of Friday webinars focusing on sustainability issues 	<ul style="list-style-type: none"> • training to members and senior associates on how to convey social and environmental objectives to collaborators and employees • contribution to the definition of common social and environmental standards for companies through study, in-depth research and dissemination activities, as well as participation in conferences and meetings on sustainability and social impact • participation in discussion tables and other public dialogues on social and environmental issues
<p>RP Legal & Tax is committed to identifying a person or group as responsible for the environmental commitments made.</p>	<ul style="list-style-type: none"> • establishment of the Sustainability Committee as a contact body, responsible for verifying compliance with the Environmental Policy and implementing all the activities necessary to ensure that the firm's commitments are met. 	<ul style="list-style-type: none"> • identification of a person or group as responsible for the environmental commitments made

Diversity and inclusion



The impact areas identified

- a. Promotion of an inclusive working environment free from all forms of discrimination and/or harassment;
- b. promotion of inclusive and non-discriminatory selection processes;
- c. affinity group and team building initiatives aimed at fostering confrontation, diversity and inclusion within the firm, also through extra-work initiatives;
- d. guarantee of accessibility in the workplace for people with disabilities;
- e. meetings and forums.

Achievements

Gender Balance Monitoring

In April 2023, the Sustainability Committee developed a diversity and inclusion questionnaire as a survey within the firm with a focus on gender issues.

The questionnaire was divided into 6 sections:

- an initial section on the climate within the firm in which the degree of agreement was asked with a range of information about their work experience;
- a second section focused on gender issues;
- a third section devoted to an assessment of the pace of work;
- a fourth section in which they were asked to indicate what and how much had influenced problematic experiences in their professional life;
- a fifth section with two generic assessments of the degree of diversity and freedom of expression within the firm;
- a sixth section on satisfaction with the diversity and inclusion area policies activated/active within the firm.

The questionnaire was completed anonymously. There were 90 respondents (about 58% of RPLT people), of whom:

- 44 (49%) women, 41 (45.5%) men and 5 (5.5%) who preferred not to answer;
- 37 (41%) non-partner lawyers, 25 (28%) partners, 19 (21%) employees and 9 (10%) trainees;
- 33 (37%) between 35 and 50 years old, 28 (31%) between 25 and 35 years old, 27 (30%) over 50 years old, 2 (2%) under 25 years old;
- 33 (37%) work in the firm for more than 10 years, 21 (23%) for 5-10 years, 20 (22%) for 2-5 years, 14 (16%) for 6 months-2 years, 2 (2%) for less than 6 months.

Below are the questions submitted in the questionnaire and their answers:

- 1.** Climate within the firm: please indicate the degree of agreement with a series of statements about your work experience (from 1 to 5, where 1=not at all agree and 5=totally agree)

The first section gives an overall comforting picture of the climate in the firm. In fact, all 5 positive statements on which the degree of agreement was asked scored above 3. Conversely, all 3 negative statements scored below 3 (although not much lower). In more detail:

- I am confident in the help of my colleagues: 3.84
- Colleagues take responsibility commensurate with their role: 3.52
- There is a belief in teamwork and participation within the firm: 3.3
- Within the firm we collaborate to solve problems: 3.42
- When I meet informally with my colleagues I am able to express myself more freely on work-related issues: 3.09
- I prefer to work alone: 2.64
- It is difficult to agree on time and work steps: 2.88
- It is difficult to share the information one possesses: 2.80

- 2.** Gender issues

The picture in the section on gender issues appears more complex and has two main criticisms.

- a.** On some questions, a significant percentage of the female respondents expressed negative opinions;
- b.** on certain questions, there appears to be a difference in perception between female and male respondents.

“Case-in-point” with respect to point (a): 29% of the women (13/44) agreed or totally agreed (3-4-5/5) with the statement “I feel discriminated against on the basis of my gender”. 22.7% (10/44) also answered ‘Yes’ to the question of whether they felt discriminated against by customers on the basis of their gender. 50% of the women (22/44) agreed or totally agreed (3-4-5/5) with the statement “I believe that my gender influences the possibilities for growth within the firm”.

“Case-in-point” compared to point b): 61% of women perceive (to any extent) that gender-related economic disparities exist in the firm, compared to 38% of men. 13 of the 15 respondents who say they have witnessed gender discrimination are women.

Otherwise, the assessment of the firm’s responses to gender issues was ‘average’ in the majority of cases (3/5); more or less equal minorities have a markedly negative (1-2/5) or markedly positive (4-5/5) assessment. In detail below:

- I believe the firm has put in place appropriate measures to avoid ‘gender discrimination’ and to promote equality and inclusion: 3.02
- In recent years, I have noticed a change in attitude in the firm towards the topic of equal opportunities

3. The work-life balance issue:

There is also a critical situation concerning the pace of work, which denotes widespread problems in maintaining a work-life balance that is considered satisfactory. When asked about the possibility of managing work and an element of private life at the same time, the most popular answer is still an average rating (3/5). At the extremes, however, negative judgements always prevail. The percentage of respondents who selected 1 or 2 to the question on the possibility of simultaneously managing work and an element of private life was broken down as follows. It should be noted, with regard to gender, that women were generally more dissatisfied than men.

- Home and family: 41% (women: 45%)
- Interests: 48% (women: 54%)
- Planning of the day: 46% (47.7%)
- Rest: 41% (women: 45%)

4. The elements underlying problematic situations in professional experience

In the fourth section, they were asked to indicate how certain elements influenced problematic situations in their professional experience.

There is a clear difference between:

- c. Elements that, on average, have little influence: they typically present a graph with a clear majority of 1 ratings and decreasing ratings of 2, 3, 4 and 5; with an average rating around 2.
- d. Elements that, on average, are very influential: they have a much flatter graph, with no clear predominance of 1 and an average rating around 3.

To the group (a) of uninfluential elements belong:

- Distance home-work (average rating 1.96)
- The lack of services to families (2.16)
- The working environment (2.17)
- Relationships with colleagues (2.03). These last two elements from the point of view of the firm appear rather comforting.

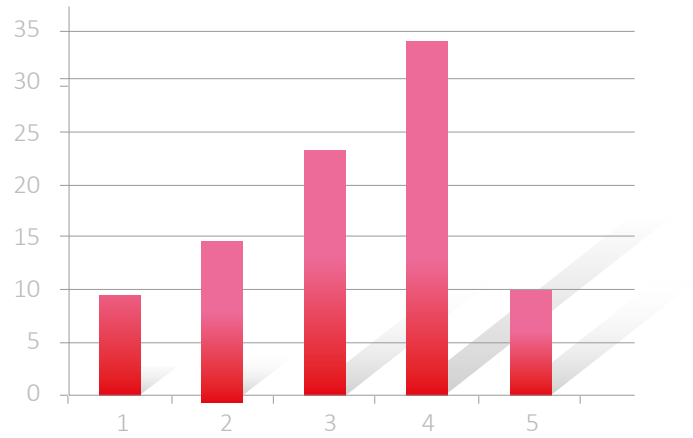
To the group b) of highly influential elements, on the other hand, belong:

- Working hours: 2.89
- Salary: 2.79
- Excessive commitment required in terms of time and energy: 2.81

5. Two general assessments of the degree of diversity and freedom of expression within the firm

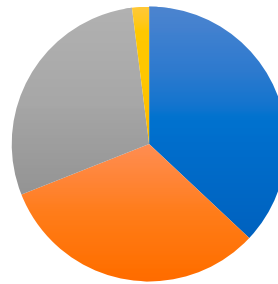
Do you think RPLT pays attention to the **diversity of its employees** (diversity of gender, age, nationality, skills, religion...)? (1=not at all; 5=completely)

- 1 = 9 (10%)
- 2 = 15 (17%)
- 3 = 23 (26%)
- 4 = 33 (37%)
- 5 = 10 (11%)



Do you think that everyone has sufficient **freedom to express their opinions** on decisions that may affect their work?

- Only a minority (37%)
- All (32%)
- The majority (29%)
- None (2%)



6. Satisfaction with RPLT policies (average rating from 1 to 5)

- Policies and initiatives aimed at favouring the organisation of more functional working time for collaborators and employees (e.g. flexible hours, smart working): **3.30**
- Policies and initiatives to improve the quality of life of collaborators and employees (e.g. crèche bonus, book purchase contribution, mobility bonus): **3.27**
- Gender-related policies and initiatives (e.g. webinars on diversity): **2.96**

How simple/practical do you think it is to access the policies adopted by RPLT to improve the quality of life of workers? (1=not at all simple; 5=very simple): 3.17

Inclusive selection processes

Without prejudice to the principle of meritocracy in the selection of collaborators and employees, the Firm undertakes to ensure a balanced representation of men and women, whose ratio shall not exceed 65%.

As of 2021, the firm, with the support of the Sustainability Committee, started to pay special attention to and adopt inclusive language in job descriptions in the selection procedures for associates and employees.

Recruitment announcements on the firm's social channels include the following message:

“RP Legal & Tax is an inclusive and sustainable firm that values the uniqueness and diversity of each of its associates and employees. Indeed, the firm firmly believes that a workplace where everyone can feel part of a unique community regardless of sex, race or ethnicity, religion, disability, sexual orientation, gender identity or any other dimension of difference, represents an advantage in human and competitive terms. Therefore, RP Legal & Tax is committed to adopting inclusive selection and recruitment processes for its employees and collaborators, promoting diversity, disability, fairness, meritocracy and inclusion”.

Affinity groups

In the course of 2021, the Sustainability Committee promoted the “Book Club” meetings, that is to say the organisation of bi-monthly meetings of a reading group for the discussion of books mainly related to the topics promoted by the Sustainability Committee.

On October 9, 2021, the Firm also promoted its first motorbike rally with a tour of the Langhe region among partners, collaborators and employees.

During 2022, the Sustainability Committee promoted a new edition of the Book Club and introduced the Cine Forum initiative, aimed at periodically bringing together members, collaborators and employees, albeit virtually, to discuss the viewing of a film, always chosen at the end of a survey open to all.

During 2022, the Firm promoted various affinity group and team building initiatives aimed at fostering discussion, diversity and inclusion within the Firm, including through extra-work initiatives open to partners, associates and employees, in particular:

- the summer party on July 19, 2022 and the Christmas party on December 15, 2022;
- a sports team-building day (RPLT open) in which members, collaborators and employees participated in paddle, tennis and beach volleyball tournaments;
- In addition, in the Rome office, every last Friday of the month, partners, collaborators and employees organise to have lunch together (an initiative that is obviously also open to collaborators from the other offices);

Training

On December 17, 2021, the Firm, through the Sustainability Committee, organised a webinar for the internal training of collaborators and employees entitled ‘Diversity and Inclusion as a Lever for Organisational Excellence’, held by Professor Barbara Quacquarelli, associate professor of business organisation at the Bicocca University of Milan and of public management at the National School for Administration at the Council of Ministers, specialised in diversity management oriented towards inclusion and sustainability.

The webinar focused on labour and human resources management techniques in order to align the company's activities with the principles of inclusion and diversity, both in internal relations between colleagues and in external relations with customers and stakeholders.

During 2022, the firm decided to confirm the possibility for all employees to take a 40-hour English course, in cooperation with the British Institute.

In addition, at the end of 2022, the firm set up a scholarship, amounting to €5,000, with the aim of supporting the most deserving young people and helping to launch their professional career.

Finally, in 2023, the Firm, through the Sustainability Committee, promoted an organisation and management course open to all partners and senior associates, aimed, among other things, at raising awareness of the importance of valuing the uniqueness and diversity of each of its collaborators and employees.

Access for the disabled

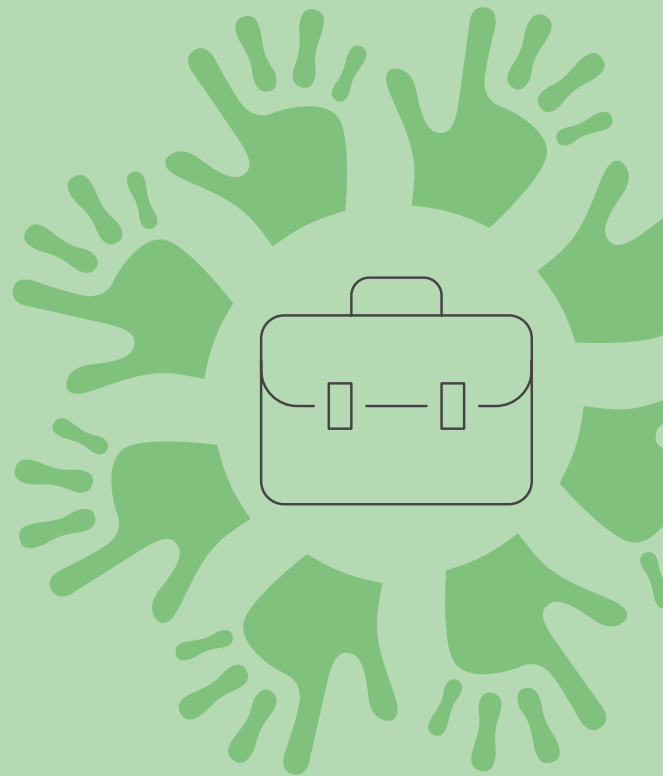
During 2021, the Firm- with the support of the Sustainability Committee- evaluated the possibility of adopting measures to make its offices even more accessible. It turned out that the offices in Busto Arsizio and Rome allow access for the disabled, while the one in Milan is not equipped with building accessibility systems but has toilets for the disabled. It also turned out that for the Turin and Bologna offices, it is impossible to carry out such interventions without resorting to structural modifications. Faced with this situation, the firm has made available the use of telematic tools and home legal advice for those cases where access to the offices has proved impossible.

Targets for 2022

RP LEGAL & TAX COMMITMENT	2020-2023 THREE-YEAR TARGETS ACHIEVED IN 2021/2022	2020-2023 THREE-YEAR TARGETS
<p>RP Legal & Tax is committed to creating an inclusive working environment free from discrimination and any kind of sexual or verbal harassment.</p>	<ul style="list-style-type: none"> • Mapping the balance between male and female representation within the firm • Mapping the firm's strengths and weaknesses with regard to diversity and inclusion, with a view to maximising the former and acting on the latter • administration of a questionnaire specifically focused on D&I 	<ul style="list-style-type: none"> • balance between male and female representation within the firm • setting up whistleblowing mechanisms to expose forms of discrimination based on gender identity, race/ethnicity, disability, socio-economic level and other demographic factors
<p>RP Legal & Tax is committed to adopting inclusive selection and recruitment processes for its employees and collaborators, using ALSO fair and inclusive language in job descriptions. In any case, internal scouting is planned in order to allow the firm's resources to delve into new areas of law by collaborating in a different department.</p>	<ul style="list-style-type: none"> • inclusion in all job and partnership searches of a message affirming RP Legal & Tax's commitment to diversity, disability, equity, meritocracy and inclusion • establishment of a scholarship, amounting to € 5,000, with the aim of supporting the most deserving young people and helping to set them on their professional path 	<ul style="list-style-type: none"> • adoption of inclusive selection and recruitment processes • devising ad hoc initiatives to promote meritocracy
<p>RP Legal & Tax is committed to promoting diversity and inclusion within the firm also through extra-work initiatives.</p>	<ul style="list-style-type: none"> • establishment of voluntary affinity groups such as the 'book club', 'book crossing' and 'Cine Club' at all offices as a means of inclusion between employees, collaborators and partners • organisation of team-building and off-work comparison initiatives, such as the summer party, the Christmas party and the RPLT open 	<ul style="list-style-type: none"> • planning of team-building events to be held every six months within each office, and at least every two years between all offices of the firm

RP LEGAL & TAX COMMITMENT	2020-2023 THREE-YEAR TARGETS ACHIEVED IN 2021/2022	2020-2023 THREE-YEAR TARGETS
<p>RP Legal & Tax is committed to taking all necessary and decisive actions to achieve a more balanced gender distribution at all levels of the organisation. It also encourages promotions and internal selection for high-level positions.</p>	<ul style="list-style-type: none"> • provision of periodic meetings aimed at RP Legal & Tax partners, collaborators and employees to raise awareness on issues of female empowerment, gender discrimination and diversity in general 	<ul style="list-style-type: none"> • provision of periodic meetings aimed at RP Legal & Tax partners, collaborators and employees to raise awareness on issues of female empowerment, gender discrimination and diversity in general • creation of diversified work teams by facilitating the presence of at least one female figure in each of them. RP Legal & Tax is committed to supporting its clients by trying to ensure a best practice aimed at balancing the hours worked by men and women • professional development of female talent. RP Legal & Tax, through its Sustainability Committee, will draw up a special programme dedicated to women aspiring to career advancement within the Firm for inclusion in the partnership. The aim of the programme will also be to promote gender equality and maximise women's capabilities, including through the creation of a forum where women can discuss and share experiences, thus identifying the most suitable role for each of them.
<p>RP Legal & Tax is committed to ensuring that all its Offices meet the requirements of accessibility for people with disabilities.</p>	<ul style="list-style-type: none"> • the accessibility of the different offices was assessed 	<ul style="list-style-type: none"> • adoption of measures to make its premises more accessible and, where the structural characteristics of the building prevent this, use of telematic tools or home legal advice.
<p>RP Legal & Tax is committed to identifying a person or group as responsible for diversity, fairness and inclusion in the work environment.</p>	<ul style="list-style-type: none"> • establishment of the Sustainability Committee as a contact body, responsible for verifying compliance with the Diversity and Inclusion Policy and implementing all activities necessary to ensure the adoption of the firm's commitments 	

Labour and human rights



The impact areas identified

- a. well-being of employees;
- b. recognition and protection for employees;
- c. benefits and conventions;
- d. satisfaction of partners, associates and employees;
- e. collaborators training;
- f. choice of suppliers.

Achievements

Yoga course

During 2021, the firm offered its employees the opportunity to participate in yoga classes every Thursday from 7 to 8 p.m. on the Teams platform for the period from March to July. At the end of the quarter, the Sustainability Committee submitted a questionnaire to employees and associates on the course, to which 44 people responded, of whom 31 voted in favour of the activity.

CIAOMONDO Portal Subscription

From December 2021 to May 2022, a subscription to the CIAOMONDO platform was activated with the possibility of participating in **live classes** in Pilates, Yoga, Barre Ballet, HIIT, Flexy, Kundalini Yoga, Yin Yoga, Meditation, Intuitive Yoga Flow, and Freedom Dance.

BreakFit Gym convention

Signing an agreement with BreakFit in the Turin office with access to various special rates for all employees, collaborators and members.

Sick Building Syndrome

In October 2022, the Firm carried out an assessment of its offices of the risks related to the so-called 'sick building syndrome' by Eng. Casali as the Firm's Health and Safety Manager. The sick building syndrome is to be understood as a situation in which the occupants of a building manifest negative phenomena of their health linked to the time spent in a building due to indoor pollution attributable to the presence of pollutants of human origin (metabolism), food, drink, smoke, from agents of internal origin such as the products used, machinery, furniture or agents of external origin (smog and dust).

The level of pollution at the Firm's offices was judged to be low due to the Firm's objectives to maintain this level by setting up:

- o a daily and periodic room cleaning plan for special cleaning, using non-toxic or harmful products;
- o frequent sanitisation;

- proper and regular maintenance of ventilation systems;
- correct location of printers and photocopiers;
- smoking ban;
- installation of anti-bioeffluent devices;
- reduction of overcrowded environments;
- evaluation of the presence of asbestos, synthetic wool fibres, radon, non-ionising radiation;
- constant monitoring of renovations and other activities in or near a building that may affect air quality.

Rules and Contract for Collaborators

At the beginning of 2021, the firm drew up a collaboration agreement to be signed by its employees, aimed at regulating the terms and conditions of the collaboration relationship, including provisions relating to the payment of bonuses and rewards and the regulation of maternity leave.

Integration Contract for Collaborators

In November 2022, the Firm amended the Collaborators' Contract to include the reimbursement of expenses incurred for the nursery school attendance of its children under three years of age, up to a maximum reimbursement amount of Euro 600.00 per school year, raised to Euro 800.00 in the case of children with disabilities under Law 104/92.

Workstation set-up regulations

In order to bring workstations in line with the main ergonomic standards so as to prevent possible injuries and postural damage related to sedentary work, RP Legal & Tax has therefore adopted in all its offices the Regulations for the design of workstations, compliance with which is subject to the control of the Mayor. It contains the following measures:

Room

- In order to provide more space and comfort, the rooms are on average occupied by 2 people. A larger number is only foreseen where room size permits.
- In order to make the space more comfortable, various plants are placed in the rooms, including 'toxin-absorbing' plants such as sansevieria.
- The rooms must be lit by natural light and additionally by LED lighting.

Desk

- Monitors must be of an appropriate size and in any case not smaller than 19 inches.
- The workstation must allow a minimum distance between the seat and the monitor equal to at least the extension of the arms.
- The seats must be adjustable in order to display the monitor at the correct height.
- The work surface must be large enough to accommodate the mouse, keyboard, screen, telephone and documents in use.
- All workstations must be equipped with a table lamp.

Furthermore, in order to ensure a healthy environment also from the point of view of air quality and thus exclude the so-called ‘**sick building syndrome**’, the following additional measures are taken:

- There is a ban on smoking throughout the office, including areas that face outdoors, whether they pertain to the office (balconies, terraces, etc.) or to the condominium (hallway, landing, internal courtyards, etc.).
- Humidity levels in the office are monitored, as well as air quality in case of renovations or other activities in or near the office.
- The office is ventilated daily by the cleaning staff, as well as by the employees themselves.

Finally, further indications for a correct posture at one’s workstation (Figure 1) and some exercises to be performed in order to ease the muscle tension caused by the sitting posture (Figure 2) were provided on the firm’s intranet.

Figure 1 - **Posture**

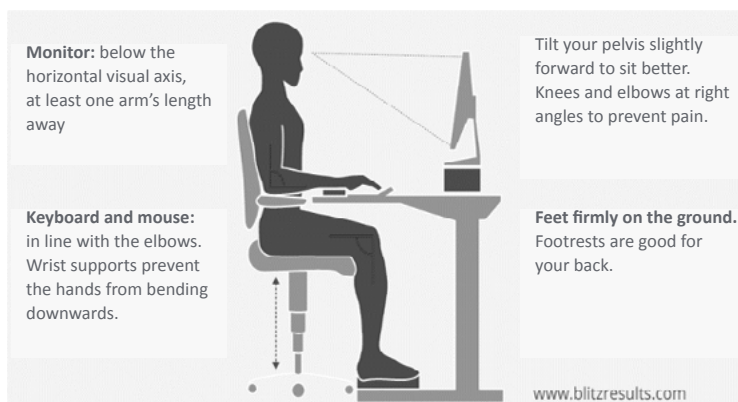


Figure 2 - **Exercises**



Bonus books

At the suggestion of the Sustainability Committee, the Firm provided support for the purchase of books for children of collaborators and employees attending up to grade 3 of secondary school, through the disbursement of a ‘book bonus’ at Mondadori bookshops to the value of EUR 30 per child.

A total of 21 bonuses were awarded for the year 2021.

Conventions

In the course of 2021 and 2022, the firm concluded agreements on discounts for services geared towards the psycho-physical well-being of its staff and employees:

- a. as of 1 December 2021, the firm has entered into an agreement to provide free access to Licia Florio’s ‘Ciaomondo’ platform, which offers streaming classes in mindfulness, yoga, pilates, barre and dance, to employees and collaborators.
- b. agreements with Uber, Share Now, Uber, Italo Treno and Sebago have been concluded for all offices.
- c. for the Turin office:
 - 10% discount for healthy menus at the Fresh Cut restaurant;
 - dedicated discounts for the BreakFit gym;
 - free registration and Euro 10 driving bonus for using the Share Now car sharing service;
 - free lesson and special rates for collaborators, employees and their families at the BreakFit gym.
- d. for the Milan office:
 - 10-15% discount c/o the Patti Bakery restaurant;
 - 10% discount at the Pulker Parapharmacy;
 - 10% discount for purchases at Jack’s Garden outlets.

Targets for 2022

RP LEGAL & TAX COMMITMENT	2020-2023 THREE-YEAR TARGETS ACHIEVED IN 2021/2022	2020-2023 THREE-YEAR TARGETS
<p>RP Legal & Tax is committed to promoting the health and well-being of its partners, associates and employees within the firm.</p>	<ul style="list-style-type: none"> • Provision of workstations that comply more closely with ergonomic standards in order to prevent injuries and postural damage • issuing of certifications related to the so-called 'sick building syndrome'. • placement of plants within the offices and provision of shared areas for convivial meals and recreation in order to make the working environment healthier and more comfortable 	<ul style="list-style-type: none"> • periodic verification of air quality and the proper functioning of heating, ventilation and air-conditioning systems, in order to avoid the so-called 'sick building syndrome'.
<p>RP Legal & Tax is committed to promoting the health and general well-being of its partners, associates and employees outside the firm by encouraging physical activity during the working week.</p>	<ul style="list-style-type: none"> • promotion of alternative means of transport for reaching office (e.g. bicycles, scooters) and of sporting activity during the lunch break, also through the adaptation, where technically possible, of the various offices (e.g. activation of showers, installation of bicycle racks, etc.) • entering into agreements with gyms and sports facilities for wellness activities at favourable conditions • organisation of sports tournaments 	<ul style="list-style-type: none"> • promotion of alternative means of transport for travelling to the office (e.g. bicycles, scooters) and of sporting activity during the lunch break, also through the adaptation, where technically possible, of the various offices (e.g. activation of showers, installation of bicycle racks, etc.) • agreements with gyms and sports facilities for wellness activities at favourable conditions

RP LEGAL & TAX COMMITMENT	2020-2023 THREE-YEAR TARGETS ACHIEVED IN 2021/2022	2020-2023 THREE-YEAR TARGETS
<p>RP Legal & Tax is committed to guaranteeing, protecting and promoting the parenthood of its partners and collaborators by financially supporting the new parent during the period of parental leave in order to enable him/her to help his/her partner and to fully experience the joy of the birth of his/her child.</p> <p>RP Legal & Tax also respects the regulatory and remuneration treatment of employees with regard to pregnancy, maternity and paternity.</p>	<ul style="list-style-type: none"> • recognition of the primary figure's right to retain his/her full remuneration, irrespective of professional performance, for 25 weeks, supplementing the remuneration provided by the Cassa Nazionale di Assistenza e Previdenza Forense (National Fund for Legal Assistance and Welfare) • recognition of nursery bonus 	<ul style="list-style-type: none"> • Recognition of the secondary figure's right to retain his full remuneration, regardless of professional performance, for four weeks.
<p>RP Legal & Tax is committed to recognising forms of 'agile working' for its employees, and to favouring its partners and collaborators in the free determination of the times and places of carrying out their activities.</p> <p>RP Legal & Tax also undertakes to recognise further benefits in addition to the remuneration resulting from the professional activity.</p>	<ul style="list-style-type: none"> • definition of conventions with bars, restaurants, theatres, medical centres, etc. to enable members, collaborators and employees to carry out activities and access services of various kinds at subsidised prices • employee bonuses from, for example, professional performance and profit distribution, proportional to the firm's profits in the last fiscal year • identification of a weekly smart working day for all employees who wish to take advantage of it, to be defined in consultation with their team or the firm 	<ul style="list-style-type: none"> • definition of conventions with bars, restaurants, theatres, medical centres, etc. to enable members, collaborators and employees to carry out activities and access services of various kinds at subsidised prices • employee bonuses from, for example, professional performance and profit distribution, proportional to the firm's profits in the last fiscal year
<p>RP Legal & Tax is committed to periodically checking the satisfaction of its partners, collaborators and employees and their involvement.</p>	<ul style="list-style-type: none"> • giving anonymous surveys to partners, collaborators and employees to ascertain their level of job satisfaction and to receive any reports of behaviour or dynamics that in any way could be considered harmful to the dignity and/or fundamental rights of the person • periodic calculation and evaluation of the drop-out rate of partners, collaborators and interns and the reasons for it 	<ul style="list-style-type: none"> • giving anonymous surveys to partners, collaborators and employees to ascertain their level of job satisfaction and to receive any reports of behaviour or dynamics that in any way could be considered harmful to the dignity and/or fundamental rights of the person • periodic calculation and evaluation of the drop-out rate of partners, collaborators and interns and the reasons for it

RP LEGAL & TAX COMMITMENT	2020-2023 THREE-YEAR TARGETS ACHIEVED IN 2021/2022	2020-2023 THREE-YEAR TARGETS
<p>RP Legal & Tax is committed to training its partners, collaborators and employees through mentoring, refresher and training courses useful for their personal and professional growth.</p>	<ul style="list-style-type: none"> management training for partners and senior associates on: resource management and efficient work organisation; positive appreciation and corrective feedback; group dynamics and optimal team functioning; performance evaluation systems 	<ul style="list-style-type: none"> tutorship activities for new partners, collaborators, employees and interns, lasting 3 weeks and recognition of the hours dedicated by the tutors management training for partners and senior associates on: resource management and efficient work organisation; positive appreciation and corrective feedback; group dynamics and optimal team functioning; performance evaluation systems
<p>RP Legal & Tax is committed to selecting its suppliers with particular attention to respecting the human rights of workers and any other person involved in the respective supply chains.</p>	<ul style="list-style-type: none"> verification of the Firm's current regular suppliers with a view to updating the relevant list on the basis of a selective criterion that favours local realities and is characterised by a sustainable business model that is inclusive and attentive, for example, to the most disadvantaged categories of people 	<ul style="list-style-type: none"> verification of the Firm's current regular suppliers with a view to updating the relevant list on the basis of a selective criterion that favours local realities and is characterised by a sustainable business model that is inclusive and attentive, for example, to the most disadvantaged categories of people
<p>RP Legal & Tax is committed to identifying a person or group as being responsible for respecting the human rights and fair working conditions of its collaborators and employees.</p>	<ul style="list-style-type: none"> Establishment of the Sustainability Committee as a contact body, responsible for verifying compliance with the Labour and Human Rights Policy 	<ul style="list-style-type: none"> Establishment of the Sustainability Committee as a contact body, responsible for verifying compliance with the Labour and Human Rights Policy support to the 'R&P Alumni' association, further developing its institutional activities through the involvement of members, employees and collaborators

Pro bono



The impact areas identified

- a. Annual selection of pro bono initiatives, with a focus on innovative and excellent legal and fiscal assistance to disadvantaged individuals and non-profit organisations carrying out activities in the general interest;
- b. membership of networks, committees, associations, etc. that promote social and environmental initiatives;
- c. Contribution through research activities and sector enquiries on social or environmental issues to the development of the culture of sustainability in the legal field, and its concrete implementation;
- d. donations in kind or money to address emergency situations or situations of particular social relevance, as well as projects and initiatives that are particularly deserving and able to generate a significant social and/or environmental impact for the community;
- e. information and awareness-raising.

Achievements

a. Pro bono activities

During 2022, the firm provided free assistance to the following clients for a total of approximately 5,000 hours:

- *RESQ Association*
- *Croce Foundation*
- *Sermig Onlus Foundation*
- *FIA Italian Autism Foundation*
- *Common Goods Network Committee*
- *ASINO Foundation for Italian Oncological Neurosurgery*
- *MAIS Association. As part of this project, the firm launched the 'Family Initiative' project focused on promoting free counselling and assistance for families in need by providing a dedicated telephone line for one month.*



b. Donations

Date		€
14/03/2022	Fa.re Coro, ASSOCIAZIONE CULTURALE MUSICALE Liberal contribution	2.000,00
10/05/2022	Marisa Bellisario Liberal donation QUOTE 2022 Anna Masutti	300,00
28/11/2022	Associazione Disiano Preite Strada maggiore n. 37- 40125 Bologna P. Iva 96298100585 ric 10/2022 Liberal disbursement	100,00
28/11/2022	Amici di mini puzzle V. Cimabue 2, 10137 Turin Receipt of donation	5.000,00
13/05/2022	OXFAM Italia, V. Concini 19, 52100 Arezzo Liberal donations (Ukraine Emergency)	22.730,00
13/05/2022	Donazione- Refugees Welcome Itaia Via Agnello ,18- 20121 Milano	20.000,00
06/05/2022	Donation Miraslava Kauzlouskaya	1.200,00
25/03/2022	Croce Rossa Association, V. Toscana 12- 00187 Rome Donation receipt	5.000,00



Targets for 2022

RP LEGAL & TAX COMMITMENT	2020-2023 THREE-YEAR TARGETS ACHIEVED IN 2021/2022	2020-2023 THREE-YEAR TARGETS
<p>RP Legal & Tax is committed to making its human and professional resources available- in favour of organisations and/or disadvantaged individuals- to support the development of initiatives of collective interest that can generate a positive impact on the community.</p>	<ul style="list-style-type: none"> organisation of ad hoc meetings with Refugees Welcome 	<ul style="list-style-type: none"> to crystallise the Firm’s operating methods, with reference to pro bono activities- also on the basis of the Policies adopted at a global level in this area- by defining the methods for involving its resources and creating a dedicated section within the Firm’s website
<p>RP Legal & Tax is committed to annually selecting pro bono initiatives to support, also in order to contribute to the achievement of the 17 SDGs contained in the ‘2030 Agenda for Sustainable Development’.</p>	<ul style="list-style-type: none"> support for projects identified by the Sustainability Committee 	<ul style="list-style-type: none"> support the projects to be identified by the Sustainability Committee, to be developed with cross-departmental support from the firm’s various departments, taking into account the skills that will be required
<p>RP Legal & Tax is committed to sensitising partners, employees and collaborators to participate in the firm’s pro bono initiatives, giving appropriate visibility to each one’s participation.</p>	<ul style="list-style-type: none"> hours spent on pro bono initiatives were taken into account in the annual performance evaluation of each professional 	<ul style="list-style-type: none"> take into account the hours spent on pro bono initiatives, as part of the annual performance evaluation of each professional
<p>RP Legal & Tax is committed to assessing the possibility of making disbursements in cash or in kind in the event of particular emergency situations.</p>	<ul style="list-style-type: none"> support through donations in cash or in kind to projects and initiatives selected by the Sustainability Committee and approved by the BOD 	<ul style="list-style-type: none"> support through donations in cash or in kind the projects and initiatives that will be selected by the Sustainability Committee following the approval of the BOD
<p>RP Legal & Tax is committed to training and informing its partners, collaborators and employees on the most relevant issues concerning sustainable development, social innovation, corporate social responsibility and human rights.</p>	<ul style="list-style-type: none"> organisation of an annual training/information meeting, focusing on specific issues such as, for example, the reception of refugees 	<ul style="list-style-type: none"> organise at least one annual training/information meeting, focusing on specific topics
<p>RP Legal & Tax is committed to identifying within the Sustainability Committee a professional delegate for the management of all activities related to the pro bono area and the application of the relevant Policy.</p>	<ul style="list-style-type: none"> Establishment of the Sustainability Committee and appointment of the head of pro bono activities 	<ul style="list-style-type: none"> establish the Sustainability Committee and appoint the person responsible for pro bono activities

Relations with the territory

Stakeholders

a. Customers

During the first four months of 2021, the Firm- through the Sustainability Committee- submitted a questionnaire to its clients (to be completed anonymously) to assess their satisfaction with the work offered by the Firm.

Out of a sample of 55 customers, 39 said they were very satisfied and 16 satisfied, while 0 rated the activity as unsatisfactory.

49 clients found the firm's activity to be very effective and efficient in relation to the objectives to be achieved, while 6 rated the activity as 'average'.

This questionnaire will be submitted again in September 2023.

b. Suppliers

On this point, please refer to the comments in the section "FIRM POLICIES: ENVIRONMENT", paragraph B) "Achievements", in relation to the criteria and procedures for selecting suppliers.

During 2022, the firm used the following suppliers:

- **Alfabeta Comunicazione snc di Carbonato P. e Gherl**
- **Artigiani Marco Associati Sas di Musazzi Marco & C**
- **BEANI IMPIANTI S.r.l.**
- **Casaforte Self - Storage S.p.A.**
- **Co.t.a.l. SocietÓ Cooperativa**
- **Colt Technology Services S.p.A.**
- **Computer Resources System S.r.l.**
- **Copying S.r.l.**
- **D.E.A. Delivery Express Agency S.r.l.**
- **DHL INTERNATIONAL S.r.l.**
- **ECONOCOM INTERNATIONAL ITALIA S.p.A.**
- **EDISON ENERGIA S.p.A.**
- **Elmec Informatica S.p.A.**
- **ETT1 S.r.l.**
- **FAST POINT S.r.l.**
- **FASTRENT MONEY S.p.A.**
- **FASTWEB S.p.A.**
- **Garabello Artegrafica S.r.l.**
- **ICF S.p.A.**

- **IL SOLE 24 ORE SPA Ufficio Amministrazione - Contabilità Fo**
- **Impresa Piovano S.r.l.**
- **LA PATRIA S.p.A**
- **La Tecnica Snc**
- **Libreria Quaglia s.a.s.**
- **Lyreco Italia S.r.l.**
- **MGMULTISISTEL S.r.l.**
- **Miami Ristoro S.r.l.**
- **MONTESI PIETRO S.r.l.**
- **MUGART S.r.l.**
- **Nekte S.r.l.**
- **NOERBO IMPIANTI SNC DI ERNANDES CARLO E C.**
- **Nuovo Trasporto Viaggiatori S.p.A.**
- **RICOH ITALIA S.r.l.**
- **Rovitelli Sas di Rado Raffaella e Rado Sabrina**
- **SAINT THOMAS S.r.l.**
- **SELMABIPIEMME LEASING S.p.A.**
- **Silvestrin Cristiano**
- **Simonelli S.r.l.**
- **SISTEMI E SOLUZIONI INFORMATICHE E TELEMATICHE S.P**
- **STILNOVO S.r.l.**
- **Team netuse S.r.l.**
- **TFT GROUP**
- **Traslochi Domenico di Polizzotto Domenico**
- **Trenitalia S.p.A.**
- **Truant S.r.l.**
- **Uni.Riz. S.r.l.**
- **Visura S.r.l.**
- **Vodafone Italia S.p.A.**
- **Wolters Kluwer Italia S.r.l. a Socio Unico**
- **Yes Ticket S.r.l.**

These suppliers comply with sustainability parameters, both from an environmental and social point of view, such as the use of fuels with a low environmental impact, rationalisation of consumption and reduction of waste, implementation of worker health and safety practices to maintain psycho-physical wellbeing, employment of socially vulnerable categories of workers, the criterion of a distance not exceeding 80km, use of environmentally friendly products, etc.

c. Training

Internal webinars

During 2022, the firm conducted internal webinars to train associates and employees on the topic of sustainability, which were attended by almost all of the firm:

1. Online databases and magazines: the new WKI One LEGAL/FISCAL product
2. Legal Due Diligence- Part 3- Practical Examples
3. War in Ukraine: a multi-voice reflection on the ongoing conflict
4. War in Ukraine: a multi-voice reflection on the ongoing conflict- Part 2
5. Sports law
6. The situation of OIC Adopter Companies in times of crisis
7. Contingent Liabilities: valuation and recognition
8. Fashion Law- Part 1
9. RPLT's support for Ukrainian refugees: the organisations we work with
10. Criminal law and industry: case studies to understand how criminal law can apply to different practice areas
11. Environmental practice and possible relations with other specialisations also in the light of the PNRR
12. Fashion Law- Part 2
13. Soaring commodity prices, supervening excessive onerousness, contractual instruments: the experience of recent months
14. Visions of Europe. Ideas and reflections
15. Shortages and rising commodity prices: contractual clauses to manage the emergency
16. It's time to foster a new age of Aerospace. The Boeing of the future
17. News on the unique register of beneficial owners
18. Marketing and communication in RPLT
19. The RPLT Sustainability Report
20. New 'Digital Breakfast' webinar series
21. Real estate investment funds: efficient, modern and professional real estate management tools
22. Private antitrust enforcement
23. Energy Law in a nutshell
24. Webinar video
25. Brands and sustainability: a sustainable combination
26. Anti-corruption between public and private
27. Litigation funding
28. New Merger and Foreign Subsidies Regulation
29. The law behind (and above) food: food safety and communication




External Conferences and Webinars

30. Online, November, 18, 2022: Emiliano Giovine chair of the GAIL panel 'A Values-Driven Business Model: How to Build (and Grow) an "Impact Law" Practice', <https://gailnet.org/events/a-values-driven-business-model-how-to-build-and-grow-an-impact-law-practice/>;
31. Miami, November 3, 2022: Maria Pia Sacco participated as chair of the IBA panel 'Modern slavery- punishing the victims and why this must stop', https://www.ibanet.org/session-details/se_110057;
32. Confindustria Vicenza, October 6, 2022, Emiliano Giovine speaker at the panel 'Human Rights, the new challenges for sustainable companies' during a Maps for Future event; <https://mapsforfuture.niuko.it/evento/human-rights-le-nuove-sfide-per-le-imprese-sostenibili/#overview-event>;
33. Online, September 29, 2022: Emiliano Giovine speaker at the GAIL panel 'Business and Human Rights in the European Context', https://gailnet.org/content-restricted/?r=5900&wcm_redirect_to=event&wcm_redirect_id=5900;
34. Milan: Pierluigi de Palma attended the Linecheck IT Music Meeting & Festival to discuss the Protocol for Sustainable Music Events;
35. Turin, September 25, 2022: Natalia Bagnato, Emiliano Giovine and Maria Pia Sacco participated in the launch event of the Cottino Social Impact Campus Master's programme 'ESG and Corporate Sustainability';
36. Turin, September 23, 2022: Emiliano Giovine participated in 'Terra Madre- Salone del gusto 2022' to talk about how to achieve a fairer food system, <https://2022.terramadresalonedelgusto.com/evento/facciamo-la-scelta-giusta-verso-un-sistema-alimentare-piu-equo/>;
37. Online, June 21, 2022: Maria Pia Sacco spoke about the 'Protocol for Sustainable Music Events' at a webinar organised by ANCI
38. Online, June 15, 2022: Maria Pia Sacco moderated the IBA/UN webinar "'Reimagining Remedy: the View from the Bench"
39. Bari, May 24, 2022: Natalia Bagnato, Maria Pia Sacco and Paola Iacovino participated as guest speakers in a course on corporate social responsibility at the University of Bari
40. Milan, April 27, 2022: Natalia Bagnato and Maria Pia Sacco participated in a seminar organised by the Centro Studi Borgogna on 'Sustainability and Corporate Strategy'.
41. Online, April 7, 2022: Emiliano Giovine participated as a speaker in the AIJA webinar 'The Journey Towards a Sustainable Law Firm'.

Web and social network

The Firm has created a special account on social channels dedicated to the ESG & Legal Impact department. The Firm disseminates, both through its own RPLT social channels and through the aforementioned channels of the ESG & Legal Impact department, sustainability-related initiatives such as, for example, webinars open to the public (in December the one on gender equality, in April the one on pro-Ukraine actions by Oxfam Italia and Refugees Welcome Italia) and the scholarship for trainees.

The social pages recorded the following engagement data at the time of writing:

-  RP Legal & Tax LinkedIn page: 9212 followers
-  RP Legal & Tax Facebook page: 859 followers
-  RP Legal & Tax Twitter page: 171 followers

The ESG & Legal Impact department has a dedicated page with the following followers.

-  LinkedIn: 1739
-  Twitter: 245



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