

REPORT 2024

HIGHLIGHTS FROM OUR SUSTAINABILITY STATEMENT

Rolan
Berge

Roland Berger

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Roland Berger at a glance

Key figures

Founded in
1967

Owned by
350
Partners

74
Nationalities

240
Sustainability
projects
delivered in
2024

3,400+
Employees

52
Offices

33
Countries

Message from our Global Managing Partner



Stefan Schaible
Global Managing Partner

"Amid rapid change, our stance is steady: We back democracy, embrace diversity and advance sustainability – because the future of our clients, our business and our environment is not up for compromise."

The year 2024 was once again marked by fast-paced change. While billions of people around the world headed to the polls, geopolitical conflicts escalated, economic competition intensified and global warming reached unprecedented levels.

One thing hasn't changed, however: As the only leading strategy consulting firm with roots in Europe, we at Roland Berger remain fully committed to our values. As the world shifts towards more autocratic governance, we continue to raise our voices for democracy. Amid a global rollback of diversity, equity and inclusion (DEI) initiatives, we are redoubling our efforts. And as recent political shifts call into question corporate sustainability commitments,

sustainability remains central to our business strategy. We firmly believe that sustainability creates value – for our clients, our business and our planet. In 2024, the *Science Based Targets initiative* (SBTi) validated our long-term goal of achieving net-zero emissions by 2040. And we've already made significant progress towards our near-term targets: We have successfully reduced our Scope 1 and Scope 2 emissions by 44%. Additionally, we have cut emissions from business travel – our largest single source – by 31% compared to our 2019 baseline. For unavoidable flights, we mitigate our impact by purchasing *Sustainable Aviation Fuel* (SAF) certificates.

But while we are proud of our achievements, we know the road ahead will be challenging. That's why we remain

committed to exploring new opportunities to decarbonize our operations.

Our commitment extends beyond our own value chain. In 2024, we launched a partnership with the *World Wildlife Fund* (WWF) to protect and restore natural ecosystems, including forests and wetlands, which are crucial for mitigating climate change and preserving biodiversity. We also took meaningful steps to foster a truly inclusive, merit-based company culture that values and celebrates the diversity of our people. We launched our global DEI Council, stepped up collaboration across our affinity groups and brought numerous new events to life.

In the following pages, you'll find more insights into how we are working to ensure the wellbeing of our people and our planet. For a more detailed read, I recommend our main *ESG report*, compiled in line with the *European Sustainability Reporting Standard* (ESRS) under the *Corporate Sustainability Reporting Directive* (CSRD).

Thank you for your continued interest in our ESG journey. I look forward to keeping you informed of our progress.

Stefan Schaible
Global Managing Partner

**Read our
Sustainability
Statement
2024**

We promote sustainable and inclusive growth, for our clients and within our company

OUR VISION

Secure sustainable growth
by balancing economic,
environmental and societal change

OUR ACTIONS

Actions count, not words. We stand
up for a world that is worth living in.
This guides both our internal actions
and our work supporting clients

Sustainability & climate action

We have set ambitious goals – and
we are on track to reach them

Empowered people

They are our biggest asset.
We trust in the power of
our collective capabilities

Responsible business

We stand up for high ethical standards,
firmly grounded in our corporate values

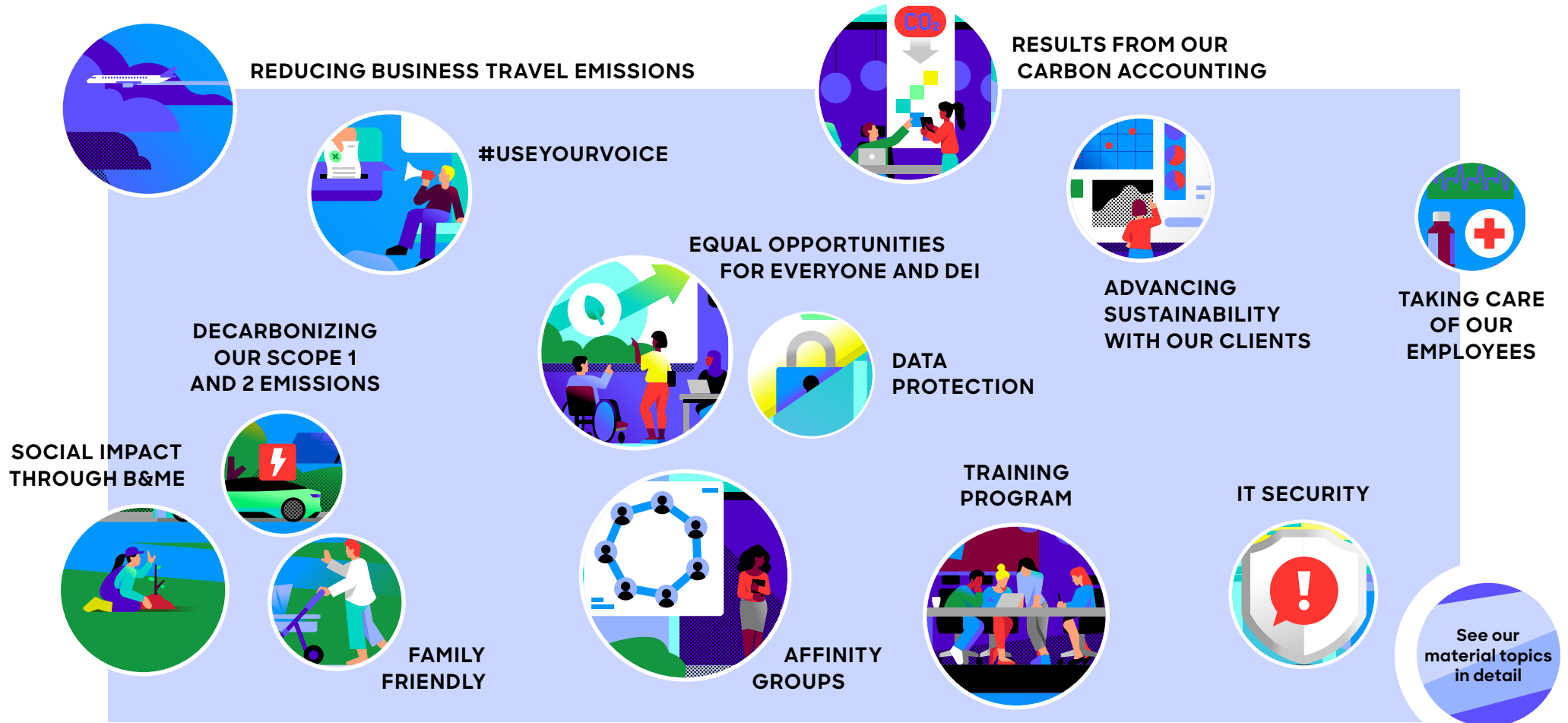
The logo features the letters 'E', 'S', and 'G' in a large, bold, sans-serif font. The 'E' and 'G' are a vibrant blue, while the 'S' is a darker purple. They are arranged in a triangular pattern, with 'E' on the left, 'S' at the top, and 'G' on the right. This central text is enclosed within two concentric circles. The inner circle is a light gray, and the outer circle is a medium blue. The overall design is clean and modern, emphasizing the ESG (Environmental, Social, and Governance) theme.

ESG

Our material topics



Highlights from our material topics



1 Sustainability and climate action



Climate action is a matter of utmost priority at Roland Berger

We support our clients in their climate change adaptation and mitigation efforts – indeed, we often have the greatest impact precisely through helping clients along their decarbonization journey.

In our own operations, we are committed to industry-leading emission reduction targets. We empower our employees to adopt climate-conscious behaviors and to serve as advocates for a future-proof world.

In addition, we have an impact through our contributions to the public debate on climate change.

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OUR AMBITION

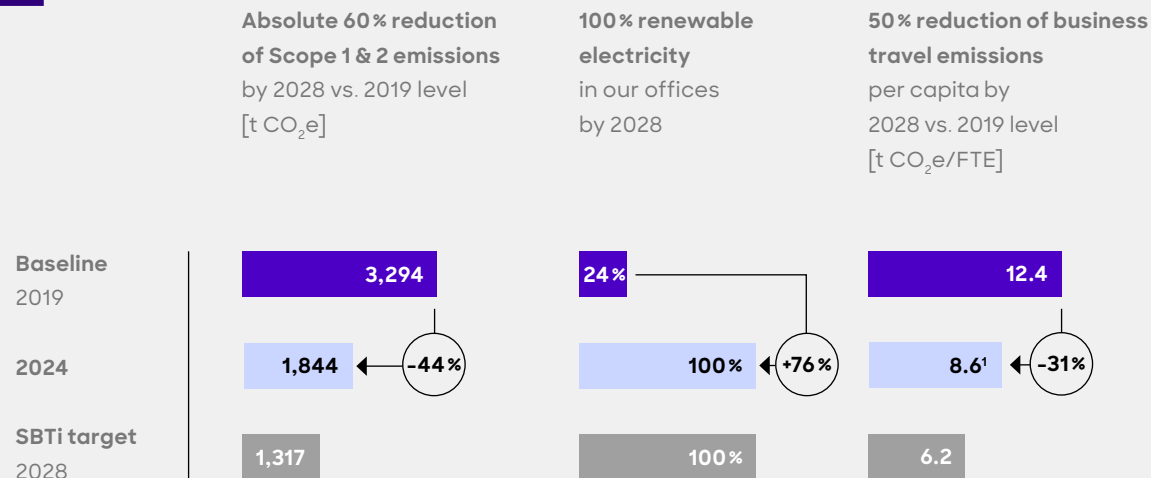
We have set ourselves ambitious climate targets

Our SBTi-validated sustainability targets

Our climate targets are rooted in our sustainability strategy and guide all our actions. In 2024, the SBTi validated both our ambitious long-term reduction target of reaching net zero emissions by 2040 and our set of near-term targets, to be reached in 2028. We are on track to meet the SBTi targets. We have already reduced our Scope 1 and 2 emissions by **44%**, which is ahead of schedule. 100% of electricity is now renewable, sourced either directly or as unbundled *Energy Attribute Certificates* (EACs). Business travel, our biggest source of emissions, is responsible for **67%** of the firm's total emissions. With this in mind, we have raised our 2028 emission reduction target to 50%. We reduced our business travel emissions from 12.4 t of CO₂e per employee (FTE) to 8.6 t of CO₂e per FTE between 2019 and 2024, a drop of **31%**. This includes a **2%** reduction from *Sustainable Aviation Fuel certificates* (SAFc) in our Scope 3.6 emissions.

For full transparency, we report our emissions with and without the SAFc impact in a dual reporting approach in our detailed [emission overview](#).

SHORT-TERM TARGETS



LONG-TERM TARGETS

NET-ZERO EMISSIONS BY 2040

Jump to
our detailed
carbon
footprint

1 Incl. 500 t of CO₂e reduction through SAFc

We are taking determined climate action

Change starts from within – We have taken clear action to decarbonize our own activities

SCOPE 1 FLEXIBLE MOBILITY

In 2024 we switched our car fleet to fully electric in Central Europe, with all other countries to follow suit in 2025. By the end of 2027, our global fleet will be fully electric. We offer flexible mobility packages in many of the countries where we operate, under which people can choose a pay-out option or a combination of other options, such as public transit tickets or a bicycle.

SCOPE 2 RENEWABLE ENERGY

Addressing our Scope 2 emissions is mostly about buying renewable electricity. As tenants in large buildings, we cannot influence the type of electricity used in most of our offices. Instead, we use *Energy Attribute Certificates (EACs)*: In 2024 we bought 2,042 MWh of unbundled EACs, representing 63% of our total electricity consumption.

SCOPE 3 INDIRECT EMISSIONS

Scope 3 emissions make up 96% of our total emissions, with business travel alone accounting for 70% of our footprint.

Business travel

We have actively reduced business travel by means of travel incentives and no-fly routes, primarily in the EU area. We offer our people an incentive if they take a train instead of an airplane or fly economy rather than business class on long-distance flights. Where we cannot avoid business flights, we actively reduce our flight emissions by buying *Sustainable Aviation Fuel certificates*.

Capital goods

We have been trialing an extension of IT device usage periods by 25-50%, impacting over 30% of our total capital goods emissions. In addition, we give our employees the option of choosing a refurbished phone.

Commute

To lower emissions from commuting in 2024, we rolled out the “Jobticket” in Germany. This gives free public transportation to people working in our Group Functions, who do not travel to client premises.

SUSTAINABLE AVIATION FUEL

Sustainable aviation fuel reduces emissions by at least 82% over its lifecycle compared to conventional jet fuel. It is made entirely from renewable resources such as *ISCC-certified used cooking oil (UCO)* without any fossil fuel-based feedstocks. *Sustainable Aviation Fuel certificates (SAFc)* are not carbon credits, but we include them in our emission reduction figures. In 2024 we bought 500 tons of CO₂e reduced through SAFc.

**Download
Report:**
See E1-1

We create awareness through climate education



Building internal awareness and knowledge around climate issues is a central objective of our sustainability strategy. To support this, we introduced mandatory online trainings in 2022 aimed at equipping all employees with core sustainability literacy. In addition, we host several expert-led online sessions each year that address current environmental topics. Since 2024, *Climate Fresk* workshops have been integrated into our standard training program for employees in the DACH region (see box).

CLIMATE FRESK

More than 130 Roland Berger employees attended our *Climate Fresk* training courses, learning about the science behind climate change.

Climate Fresk is a non-profit organization with roots in France but globally active. The organization is committed to raising awareness about climate change through engaging, educational workshops. Sessions are designed to deepen participants' understanding of the complex dynamics of climate change and empower them to share this knowledge within their professional and personal circles.

Climate Fresk runs workshops in various settings, including corporations, schools, universities and other non-profit organizations. Grounded in the latest scientific findings from the *Intergovernmental Panel on Climate Change (IPCC)*, the methodology used ensures all content is accurate, credible and up to date.

At Roland Berger, we recognize the importance of climate literacy. In 2024, our ESG Team received training to become *Climate Fresk* facilitators. Since then, we have launched workshops in Germany, Austria, Switzerland and the Netherlands,



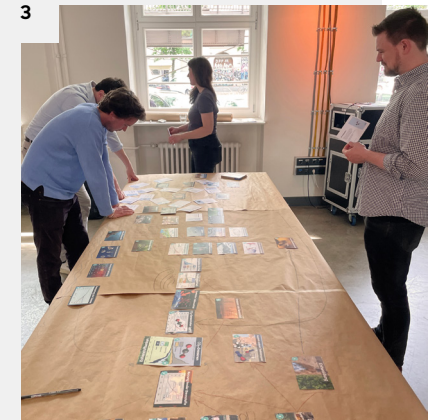
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1 Kristina and Max from our ESG Team are our internal *Climate Fresk* facilitators



2

2/3 *Climate Fresk* workshops in different offices



3

with a broader global rollout currently under discussion. The workshops teach attendees about the science behind climate change, equipping them with the tools needed to take meaningful action towards preserving a livable planet.

We are advocating for sustainability through our Ambassador Network

Our Sustainability Ambassadors play a crucial role in driving local activities to promote sustainability within Roland Berger. The network consists of passionate volunteers who are deeply committed to the cause and understand the specific needs of their respective countries and locations. They serve as the vital link between each office and the corporate ESG Team, ensuring that local initiatives align with the broader corporate sustainability goals. Their efforts are instrumental in making Roland Berger a more sustainable place.

IMPRESSIONS FROM ACTIVITIES IN LOCAL OFFICES



- 1 Earth Day clean-up in the US
- 2 Panel discussion in Amsterdam
- 3 Clothes swap in Munich



MARINA | UAE

"I took on the role of Sustainability Ambassador at Roland Berger this year to bring together my personal drive to create positive change and my professional focus on advancing sustainability in energy and infrastructure – particularly with this year's theme of water, a vital challenge for the Middle East and the future."



LOUIS | USA

"The role of Sustainability Ambassadors is critical in continuing to inspire colleagues and clients to ensure that sustainability considerations are integrated into strategic decisions, even for projects not directly focused on sustainability. As trusted advisors, we are responsible for bringing a holistic and sustainable perspective to all of our engagements."



SUSANNE | GERMANY

"I firmly believe that sustainability is essential for creating a healthy and fair world. Animal welfare is particularly close to my heart, as it not only ensures the wellbeing of animals but also supports the balance of our ecosystems and improves the quality of life for both humans and animals."

We expand our impact beyond our own value chain

As part of our Beyond Value Chain Mitigation approach, we act to reduce carbon emissions not directly linked to our operations or supply chain.

We work with the *World Wildlife Fund* (WWF) to conserve natural ecosystems.

Protecting and restoring forests, wetlands and other critical ecosystems helps mitigate climate change and preserve biodiversity.

In line with our wider commitment to environmental stewardship and global sustainability, we also invest in renewable energy, sustainable agriculture and reforestation initiatives.

We support efforts by WWF to restore seagrass meadows in the Baltic Sea. Seagrasses capture CO₂ up to 35 times faster than tropical rainforests and account for 10-18% of oceanic CO₂ storage. WWF is currently implementing the UK's successful Project Seagrass in the Baltic.



The Cerrado – the world's most biodiverse savanna – is essential for biodiversity, water security and indigenous peoples. WWF-Brazil has spent ten years restoring its landscapes, empowering communities and protecting water sources. We back WWF in its efforts to revive this critical ecosystem.



Since 2021, we have leased 151 hectares of forest in the Middle Rhine Valley UNESCO World Heritage Site in Germany, helping the area recover from historical logging activities. The forest absorbs about 1,000 tons of CO₂ annually and offers a varied habitat for many plants, insects and birds.

We inspire and drive thought leadership in climate change



Building green organizations

We explore how companies are structurally embedding ESG principles to transform their organizations into sustainability-driven enterprises.



From waste to worth

In this report we show how AI and technology can significantly reduce waste and environmental impact in the food and fashion industries.



Waste Management Transformation

We investigate how digitalization, circular economy principles and decarbonization strategies are reshaping global waste management systems to reduce emissions, recover value and drive sustainable growth.



CSR and procurement: the duo in the front line of climate strategies

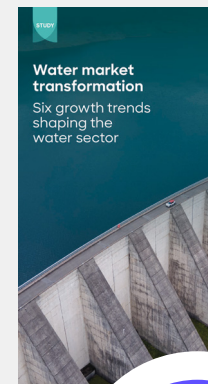
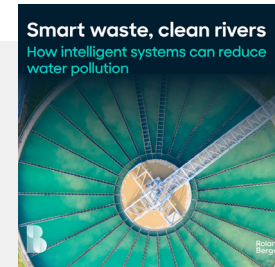
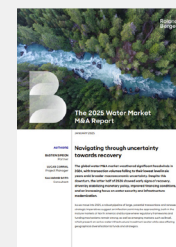
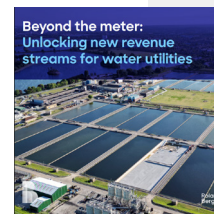
Read how procurement and corporate social responsibility (CSR) teams are jointly driving climate strategies by embedding sustainability across the food value chain and tackling Scope 3 emissions.



Global Carbon Restructuring Plan

The chance of meeting the Paris Agreement goal and limiting global warming to 1.5°C is low. A major leap in sustainability is needed. This study shows that decarbonizing the 1,000 most CO₂-intensive assets could significantly improve these odds – at a manageable cost for their owners.

Our designated global Water Team actively contributes to the sector, publishing market insights and studies.



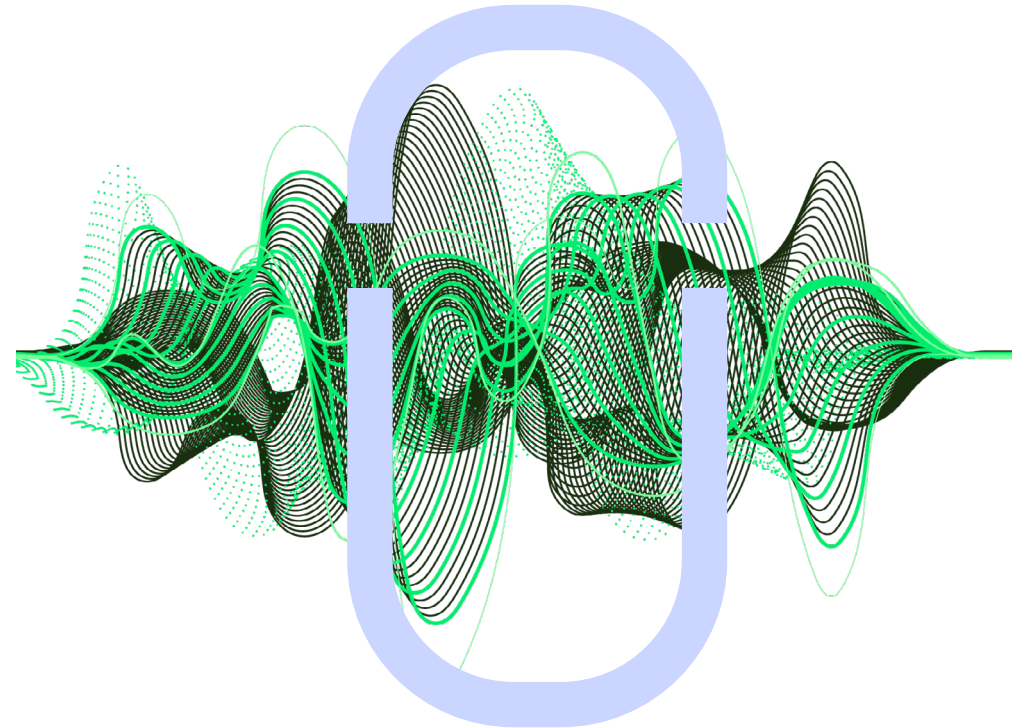
Want to learn more?
Visit our homepage

We are tackling climate change - Together with our clients

Supporting our clients in addressing climate change is a core part of what we do. Our work spans a wide range of topics – from circular economy and resource conservation to biodiversity, carbon capture and storage, and environmentally friendly innovations. These projects often involve complex transformations, but they also offer the opportunity to drive meaningful, large-scale impact.

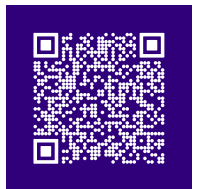
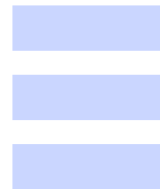
We believe that sustainability is not just a cost factor – it's a strategic advantage. That's why we help our clients recognize the full business potential of sustainable practices, often encouraging a shift in mindset along the way.

Presenting our project highlights on the following page, we focus on water as a key topic this year. To expand our environmental impact at scale, we acquired *Amane Advisors* in March 2024. Through this expansion, more than 40 seasoned water consulting professionals joined Roland Berger with their unique expertise, of which we share highlights on the next page.



**LISTEN TO OUR
PODCAST SERIES:**

TAKING
SUSTAINABILITY
TO THE TOPLINE



We put a focus on water as a key resource

Expanding global capabilities for sustainable water solutions

Sharing our knowledge to advance sustainability

In addition to publishing studies, our global Water Team actively contributes to the sector's development by participating in prominent water industry events and supporting leading associations, including:

- *The International Desalination and Reuse Association (IDRA)*
- *Stockholm International Water Institute/ World Water Week*
- *AquaFed*
- *Waterkeeper*
- *Ocean Exchange*

PROJECT PORTFOLIO & CASE STUDIES



We developed

a comprehensive resource recovery strategy for a US-based water technology company, accelerating its growth in lithium extraction and critical minerals recovery while minimizing environmental impact



We created

a climate resilience growth strategy for an international building materials group, positioning them to meet growing demand for shoreline protection solutions amid rising sea levels and severe weather events



We helped

a global equipment manufacturer understand its unique water risk profile across 50+ production facilities and build comprehensive water resilience strategies

CASE STUDY HIGHLIGHT: SAVING WATER IN THE UK

Client	• UK utilities provider
Challenge	• Aging infrastructure and inefficient maintenance causing 585 million gallons of water loss
Deliverables	• Operational turnaround strategy • Digitized work processes • Enhanced control systems
Outcomes	• 40% reduction in water loss • Improved resource efficiency and operational sustainability

Our ambition for 2025 and beyond

WE ARE ON TRACK to reach our SBTi climate target. And we will remain on track. In 2025 we will see first effects from the electrification of our car fleets, significantly lowering our direct Scope 1 emissions. We already procure 100% of our electricity from renewable sources and we will lower our Scope 2 footprint in district heating and cooling as we continue to switch our portfolio of leased offices to the highest building standards. Our Scope 3 emissions account for 94% of our total CO₂ footprint, business travel being the biggest single source of our emissions. In 2025, we will reduce our CO₂ travel footprint by at least 0.3 t CO₂e per employee to 8.3 t CO₂e.

To achieve this, we will work together with our clients to further reduce travel. By creating transparency on emissions, by promoting sustainable travel alternatives and by changing the way we staff projects.

However, travel is essential to support our clients. Travel we can't avoid, we will continue to decarbonize using *Sustainable Aviation Fuel* (SAF). To facilitate the take-off of the SAF market, we will ramp up our SAF procurement in 2025.

To finance our SAF procurement and to nudge our teams to include travel-related CO₂ emissions in their decision-making, we will roll out a carbon pricing scheme, putting a price on flight emissions.

We are committed to climate action. To foster even more engagement on management level, we will introduce individual CO₂ emission targets agreements, both with local and with global management, based on the achievement of our SBTi targets. While sustainability was always part of our bonus and incentive system, we will then have concise CO₂ targets, to be adapted every year.

2 Our people



Our employees are at the core of our success

At Roland Berger, people are central to our long-term success. We foster a culture of inclusion, authenticity and diversity, celebrating everyone's unique background, perspective and talent. We encourage all our people to bring their authentic self to work, creating an environment that values innovation and drives sustainable growth. We are committed to maintaining a people-centric environment where each person feels respected, empowered and able to contribute their best. Continuous learning and development are key pillars of our people strategy. We heavily invest in tailored training, upskilling and peer learning to prepare our teams for the challenges of tomorrow and to support individual growth. As a firm, we provide flexible career development opportunities. By supporting personal ambitions and offering resources for individual advancement, we empower our people to shape their own career paths. This commitment to people is an integral part of our ESG approach. It ensures ongoing wellbeing, engagement and professional growth right across the firm.

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**WE PROVIDE
THE TOOLS FOR
SUCCESS**

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**WE LISTEN TO
OUR EMPLOYEES AND
ENGAGE ALONG
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**WE PROMOTE DEVELOPMENT
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OUR AMBITION

We provide our employees with the tools to succeed

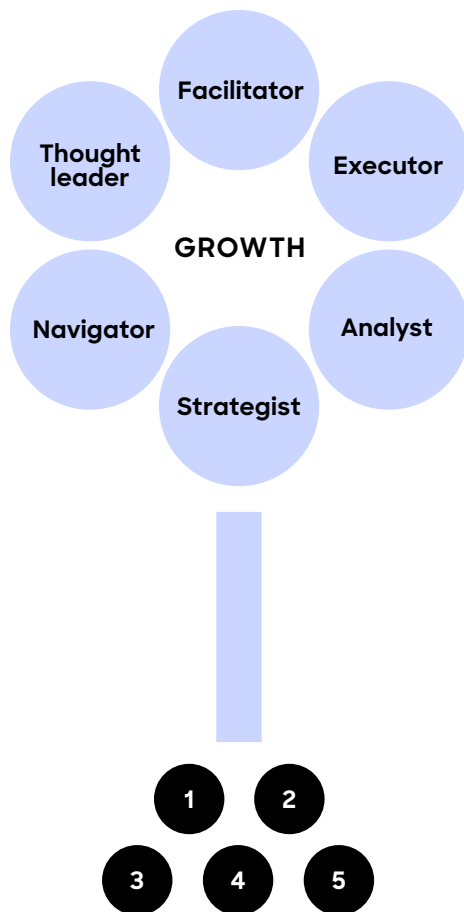
At Roland Berger, we believe that our people are our greatest asset. That's why we take a holistic approach to supporting them – professionally, personally and in their overall wellbeing.

Training is one of the most important pillars of personal growth. We offer a wide-ranging training program across 5 categories as in-person and virtual formats, available at every skill level, as well as self-learning through Coursera.

As part of this, we recognize the importance of maintaining a healthy balance between work and private life. Our initiatives promote physical and mental health, equal opportunities and fair treatment for all. By investing in professional, personal development and individual wellbeing, we aim to create an environment where everyone can thrive – professionally and personally.

2024 HIGHLIGHT BETTER-UP COACHING

To enhance personalized development, we introduced individual digital coaching through the global *BetterUp* platform, which offers easy and immediate access to over 3,000 certified coaches in 60 countries.



PERSONAL AND PROFESSIONAL GROWTH ARE KEY FOR THE DEVELOPMENT OF OUR EMPLOYEES

1 Technical skills

- Data analytics
- Market modeling
- Restructuring

4 Resilience and wellbeing

- Stress management
- Deep work

2 Interpersonal skills

- Project management
- Negotiation
- Mentoring

5 Leadership and career development

- Leadership training
- Coaching
- Self-marketing

3 Future proofing

- AI
- Sustainability
- Unconscious bias

We listen to our employees and engage along various channels with them

We conduct monthly feedback surveys

To assess the state of our global organization and focus on key matters important to our diverse workforce, we maintain ongoing communication and gather monthly feedback via a company-wide survey. This employee engagement survey allows each team member to express their views on all subjects that impact their experience at our company like belonging, workload, managerial support and interactions with colleagues.

We launch targeted initiatives to respond to the dynamic environment impacting our employees' lives

In today's rapidly evolving world, we take pride in responding promptly to the needs of both our clients and employees by implementing targeted initiatives. Over the past year, we have actively addressed political developments through our *#UseYourVoice* campaign and introduced our *New Ways of Working* initiative on a global scale.

We provide additional resources to further amplify our employee voices

We cultivate a vibrant network of employee affinity groups to enhance support and amplify the voices of our community members, fostering inclusivity and collaboration for all.

EMPLOYEE
DIALOGUE

We actively identify and engage with topics that have a lasting impact beyond our business activity

#UseYourVoice – An initiative to foster democracy under pressure

We are seeing a global rise in autocratic governance and declining trust in democratic institutions.

Ahead of the June 2024 EU Parliamentary Elections, our employee-led *#UseYourVoice initiative* sparked dialogue about democracy and the EU across European Roland Berger offices.

Although that event launched the initiative, threats to democracy persist, so we continue to promote awareness about individual voices and combating misinformation.

As employees and as a company, we take our role as corporate citizens seriously.

The initiative continues to provide diverse perspectives and thought-provoking insights beyond the realm of business. We seek to reflect the realities we live in and deal with - recognizing that it is essential for our employees to be responsible and critically thinking citizens.



Five online sessions with information about AI and its influence on elections, fake news and the advantage populism is taking from it, the current political situation of the European Union and other topics



An EU quiz to check and improve our knowledge about the European Union



Training sessions for our German-speaking colleagues in collaboration with the *Business Council for Democracy* to learn how to identify, address and counter fake news, hate speech and conspiracy narratives



The *#UseYourVote* social media campaign to make our attitude visible and help us act as role models

We support our employees in shaping their own way of working

New Ways of Working

Achieving a good work-life balance is never straightforward. The aim of our global *New Ways of Working* initiative is to create a workplace culture where everyone has the flexibility to shape their own way of working, attuned to their personal situation and ambitions as well as the needs of our clients.

Our initiative is already paying dividends – in stronger engagement, reduced working time, more flexible individual schedules and more. These improvements are based on a clearer definition of project deliverables and goals, faster decision-making and better overall project management. All of which helps ensure sustainable workloads, flexibility, added time for personal development, and a people-centric mindset within the firm.

The *New Ways of Working* initiative has been anchored deeply within our review processes.



A daily survey to create transparency on individual and project-based challenges.



Multiple awareness activities at a management team level



Immediate action on a project and individual basis



60 *New Ways of Working* heads around the world, supported by local HR and dedicated corporate HR staff

THE
NEW WAYS OF WORKING
INITIATIVE NOW
COVERS AROUND

90%

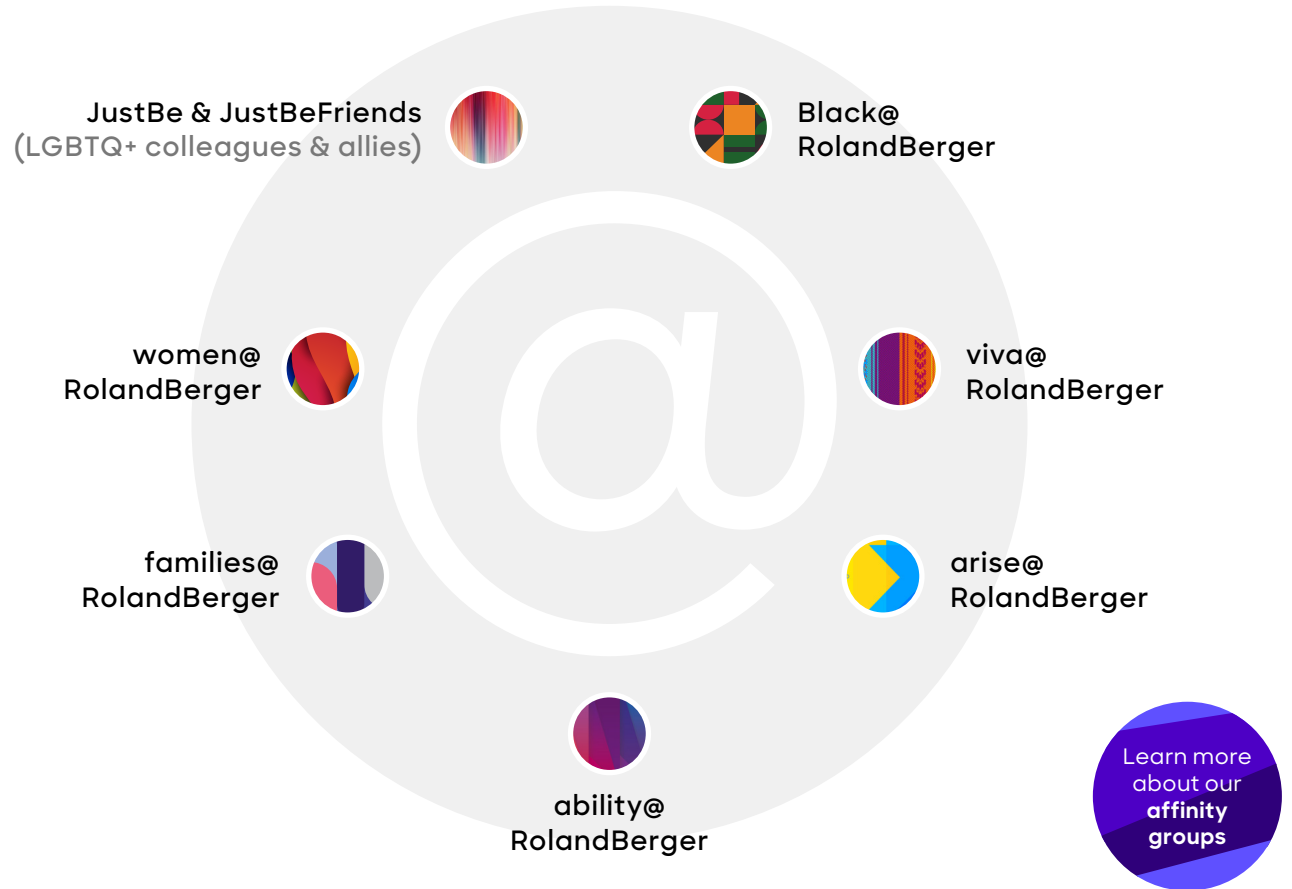
OF OUR PEOPLE
WORLDWIDE!

We empower our employees to express themselves, amplifying their voices within our global community

Our Roland Berger affinity groups

We encourage all colleagues to actively participate in affinity groups that empower the voices of individuals and create supportive communities. These initiatives help us foster an inclusive workplace environment, sharing perspectives, identifying challenges and implementing strategic actions.

Globally, the number of affinity groups is continually evolving and expanding, with some groups having actively supported and engaged the community for over 10 years.



We celebrate diversity, equity and inclusion by actively sharing our experiences and traditions with colleagues



1 Our team at the queer career fair
Sticks & Stones in Berlin
2/3 International Pride Week



2



3



4



5

4 Colleagues were visited by Sinter Klaas, celebrating the Dutch celebration of gifting
5 Impression from the Munich recruiting event *Women lead differently*



6

6 Colleagues celebrating Diwali, the Indian festival of light and joy

7 Colleagues decorating a small tree with traditional blossoms as symbols of good luck for the Vietnamese celebration of Tet



7

We drive progress by creating strategic opportunities for women throughout the firm

Ensuring gender equality and advancing women throughout the firm is a key opportunity for us as an employer.

We are committed to fostering progress in gender equality through a range of actions.

For example, our global *women@RolandBerger* community provides a platform for women to connect and collaborate across functions and geographies. It also serves as a central resource for all to engage in our gender diversity efforts.

In addition, to increase the representation of women in leadership roles, one of our targeted support programs, the Executive Mentoring Program for Female Principals stands out. It pairs female Principals with Managing Directors for mentorship and sponsorship, guiding them as they lead client engagements and business development activities – and in doing so, supporting their path to leadership.



Roland Berger recruiting event *EmpowHER*, Spielfeld Berlin

European Female Talent Program,
get-together in Madrid



We have anchored DEI in our governance with our global DEI Leadership Council

Our DEI strategy is centered on attracting, developing and retaining top talent from a broad and diverse pool to enhance adaptability and competitiveness. In doing so, we foster the exchange of diverse perspectives to strengthen decision-making, elevate client service quality and drive innovation. To reach our goal and embed diversity, equity and inclusion as a foundational element of our corporate strategy to ensure long-term impact and accountability, we launched our global DEI Council.

Our global DEI Council acts as a linking pin between our culture and our business strategy and its goal is to:

- Enhance our DEI strategy with the corporate DEI team, incl. setting regional goals and targets
- Define priorities and accountability levels within regions/countries & platforms
- Drive company best practices
- Encourage, promote and celebrate DEI throughout the organization

GLOBAL DEI COUNCIL



Viktoriya Bondarets
Senior Partner



Christopher Hoyes
Partner



John Low
Senior Partner



Rebecca Marciniak
Partner



Fabian Neuen
Partner



Claire Pernet
Partner



Beate Rosenthal
Partner



Yvonne Ruf
Senior Partner



Tobias Schöenberg
Senior Partner



Ruirui Zong-Rühe
Partner



Stefan Schaible
Managing Director



Per Breuer
Managing Director



Alexandra Menzel
DEI Manager

WIDELY REPRESENTING OUR
REGIONS AND PLATFORMS

We promote development outside of our daily work with our *B&me* initiative

There is no one-size-fits-all solution for careers

Life is a process of continuous learning. At Roland Berger we know that our people have diverse preferences, individual needs and lives outside the office. It is our responsibility to offer them flexible career paths, part-time options, sabbaticals, fellowships and opportunities for continuous learning.

Our *B&me* development program supports personal and professional development and helps our people find the perfect work-life balance. Because every career at Roland Berger is different.

BE CONNECTED

- International assignments
- Internal fellowships



BE FREE

- Extra unpaid vacation days
- Part-time work
- Sabbaticals



BE ENTREPRENEURIAL

- Entrepreneurial fellowships
- Industry placements



BE EDUCATED

- Master's program
- MBA program
- PhD program



BE SOCIAL

- Corporate volunteering
- Social fellowships



Find out
more about
B&me

We create lasting impact through corporate volunteering and social fellowships

Be social

The *Be social* initiatives reflect our commitment to societal wellbeing and fostering a culture of responsibility within our firm.

We believe that corporate citizenship and especially corporate volunteering allow us to give back to our communities, addressing local needs and contributing to societal wellbeing. Our global programs (like our social fellowships) enable individuals to participate in meaningful activities outside of work that align with their values and skills, fostering a sense of purpose. We focus mainly on local initiatives responding to specific community needs, ensuring our efforts are relevant and impactful. These initiatives are organized within the local offices and contribute to our objective of meaningful impact, globally and locally.

CORPORATE VOLUNTEERING



Clean-up activity in Chicago

Local initiatives

We strive to give back to our communities! Our global teams participate in corporate volunteering activities like clean-ups, mentoring programs and other projects. We seek to provide what our local communities need, which is why we let our local organizations choose the right cause for their community.

SOCIAL FELLOWSHIPS

With our *social fellowship* program, our people can take up to three months' leave to support a non-profit organization of their choice. The fellowships offer a unique opportunity to engage directly in impactful work – whether in sustainability, climate action or promoting equal opportunities.

Participants receive 50% of their compensation package during the fellowship period. The program is designed to support organizations in either sustainability or diversity and inclusion. In 2024, over 10 fellows from diverse roles and countries were selected to participate. They returned with enriched perspectives and new skills, further fueling their path at RB.

Example: Advocating for employee engagement in Munich is one example of a local initiative.

Co-founded by Roland Berger more than 15 years ago, the *Unternehmen für München* initiative brings together companies to enhance community engagement. The association stands out for its unique approach, where businesses unite without self-interest to make a positive impact on the community.

Social fellowships in 2024

JUSTIN | WORKING IN NAMIBIA

Justin is a Senior Consultant in our Amsterdam office. During his social fellowship he worked with the *Kelp Forest Foundation*, a non-profit organization based in Amsterdam with projects in Lüderitz, Namibia. Here, he learned about the potential of kelp forests, as a resilient ecosystem, to help climate action and support coastal communities. He also gained valuable insights into how these ecosystems are crucial for attracting funding for marine conservation and promoting local economies.



Find out
more

MARIA SOLE | WORKING IN CAMEROON

Maria Sole, from our Milan office, worked for the *Fondation Bethléem de Mouda* in Cameroon. The foundation supports a remote area by providing education, vocational training and rehabilitation programs, helping combat poverty and social exclusion. It offers assistance, including a safe home for over 100 children and services for individuals with disabilities. Maria Sole improved their project reporting, created monitoring dashboards, streamlined sponsorship processes and enhanced patient data management. Her journey was both professionally and personally rewarding, giving her a renewed sense of purpose.



Find out
more

KRISTINA | WORKING IN ARGENTINA

During her social fellowship in Buenos Aires, Kristina from our Munich office contributed directly to environmental efforts by joining *Fundación Manos Verdes*, a local NGO focused on environmental education and sustainable practices. Kristina supported various activities, including the launch of a major four-year circularity project aimed at building a digital platform that connects municipalities, corporations, startups, NGOs and waste picker cooperatives to improve the circular economy in Greater Buenos Aires.



Find out
more

Our ambition for 2025 and beyond

We are committed to continuous innovation and growth. To support this, we will further expand our development programs – enhancing staff exchanges, entrepreneurial leave, job rotation and educational sabbaticals – while also broadening our training portfolio. In particular, we will introduce more courses in emerging areas such as AI-driven tools and sustainability to ensure our teams remain forward-thinking and competitive. In 2025, we will also launch our new training platform, *RB Learning*, to support our training portfolio enhancement.

At the same time, we will reinforce positive behaviors through targeted incentives and embed a sustainability mindset across the firm. To ensure these efforts are inclusive and equitable, our global DEI Leadership Council will collaborate with a dedicated governance team to drive our strategy and promote allyship throughout the organization.

We remain deeply committed to fostering a culture where feedback is genuinely valued. Listening to our people continues to shape our initiatives, including engagement opportunities through social and entrepreneurial fellowships. Flexible working options remain a cornerstone of our commitment to supporting a healthy work-life balance for all – and we will continue to adapt these models in line with the evolving needs and expectations of our people.

Together, these initiatives will ensure that Roland Berger continues to be a great place to work – powered by empowerment, inclusion and growth.

3 Responsible business



Living our values

Roland Berger is committed to integrity, accountability and compliance.

At the heart of our corporate culture are three core values: entrepreneurship, excellence and empathy. These values are not only enshrined in our *Code of Conduct* but also embodied in our *9 Pledges*, which guide our interactions with colleagues, clients and partners. Our comprehensive approach to fostering responsible business and ethical behavior is evident through our robust governance framework, which includes a global risk, compliance and data protection team, as well as a group-wide compliance management system. We emphasize the importance of human rights, health and safety, and IT security, ensuring that our operations and supply chains adhere to the highest standards. The company continuously updates and strengthens policies and procedures to remain a trustworthy and responsible partner.

In this chapter



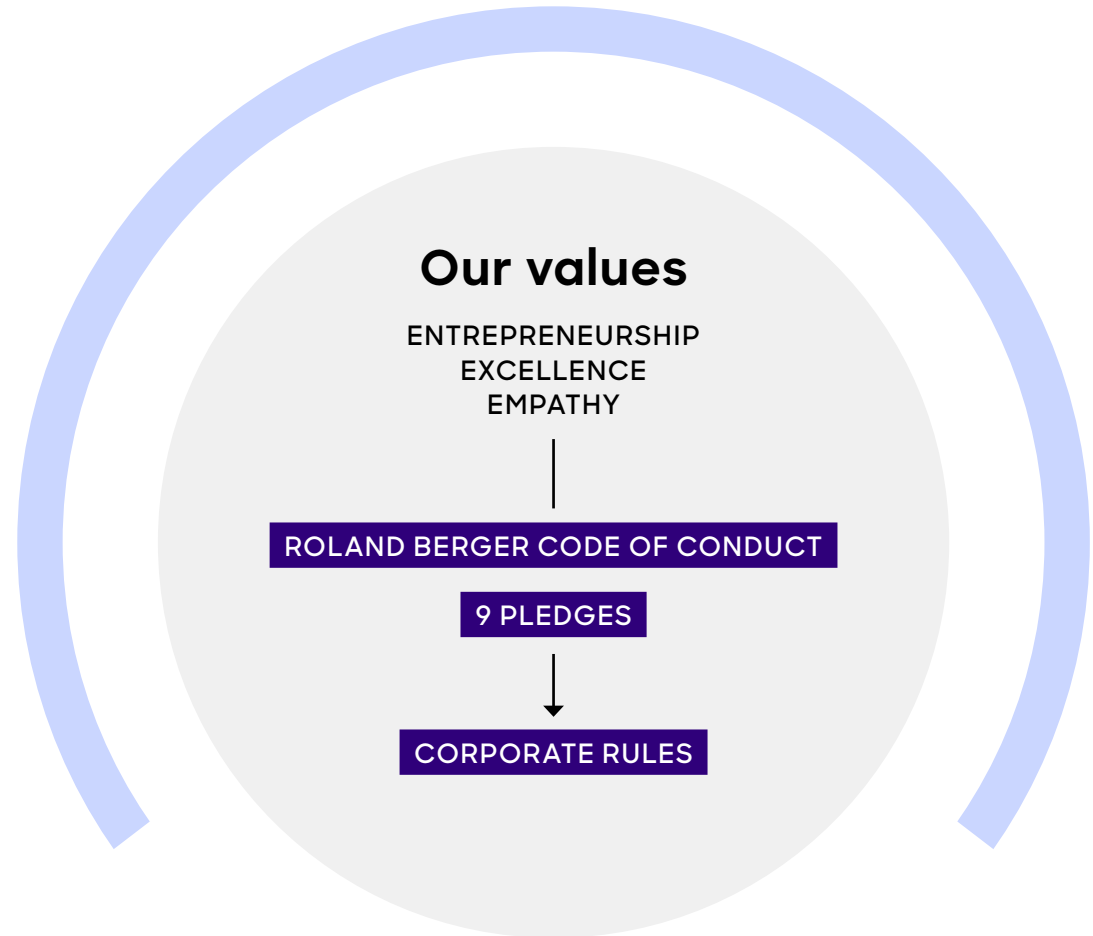
We are committed to integrity, with rigorous standards for accountability and compliance

Bringing corporate culture to life

At Roland Berger, our corporate culture serves as the cornerstone of our identity and operational ethos, underpinned by three core values: entrepreneurship, excellence and empathy. These values are not only expressed in our *Code of Conduct* but are also reflected in our *9 Pledges*, which guide our interactions with colleagues, clients and partners.

Our commitment to these principles is embedded in our daily business behavior through comprehensive Management Guidelines and Corporate Rules that establish a clear governance and compliance framework under the oversight of our corporate risk management.

By fostering an environment that prioritizes ethical behavior and accountability, we ensure that our corporate culture is both robust and adaptable, allowing us to meet the evolving needs of our stakeholders.



We have a comprehensive approach to foster responsible business and ethical behavior

Responsible and ethical business is the foundation of our work

At Roland Berger, we are committed to maintaining the highest standards of business conduct and ethics.

Our comprehensive policies and robust mechanisms are designed to prevent and detect any instances of non-compliant behavior, ensuring accountability and compliance across the organization.



We are guided in our day-to-day work by our human-centric principles, the 9 Pledges

The 9 Pledges are a set of principles derived from our corporate values of entrepreneurship, empathy and excellence. They guide and shape our day-to-day behavior and interactions in the workplace.

The 9 Pledges support us in becoming the company we want to be: inclusive, innovative, diverse and meritocratic.

Our Pledges form the foundation of our work culture, strengthen our bond of trust and raise the standard of accountability.

They enable us to support our clients better, work together more harmoniously and achieve a lasting impact.



WE HAVE THE
COURAGE
TO SPEAK UP



WE CARE ABOUT
EACH OTHER



WE DO
PURPOSEFUL
WORK



We respect and defend human rights

Our corporate responsibility:

Enhance global human rights standards in our operations and supply chains, and conduct business relationships in a socially responsible manner, aligned with the *2030 Agenda for Sustainable Development*.

We have adopted group-wide mandatory internal policies with a strong background in human rights as key values of our corporate culture:

- Our *Human Rights Statement*
- Our *Code of Conduct*
- Our *Policy on Health and Safety*
- Our *Policy on Anti-Discrimination and Anti-Harassment*
- Our *Policy on Whistleblowing*
- Our *Know-Your-Supplier Policy*
- Our *Supplier Code of Conduct*

OUR HUMAN RIGHTS FOCUS TOPICS

Prohibition of child labor

Prohibition of slavery and all forms of forced labor

Prohibition of discrimination

Safeguarding labor rights and workplace safety

Appropriate compensation for work performance

Safeguarding the freedom of association

Lawful use of private and public security forces

Respect of land rights

"At the heart of everything we do is a simple principle: respect for human rights. It's the foundation of ethical and sustainable business practices. It is key to ensuring responsibility towards people, communities, and the environment."

Stephanie Müller
Director Group Compliance

For us, health and safety are fundamental principles and rights in the workplace

The health and safety of everyone working at Roland Berger is part of our *9 Pledges*, especially reflected in the pledge to care about each other.

Preventing occupational accidents and minimizing risks of illnesses are not just part of our duty of care obligations. Prioritizing the health and safety of our employees and suppliers beyond legal obligations is our constant commitment.

Elevating our commitment, we are seeking continuous improvement, ensuring that we uphold the highest standards of health and safety at all times.

ACHIEVEMENTS 2024

1 Creation of a corporate *policy on occupational health and safety (OHS)*

2 Development of an e-learning series for employees designed for travel situations, e.g. business trips or international assignments, including travel risk awareness, female and LGBTQ+ travelers, mental wellbeing and resilience

3 Implementation of mandatory health and safety trainings for all employees

We uphold the highest standards in IT security to safeguard both client and company data

In today's unpredictable world, IT security is more important than ever.



We have ensured the highest level of protection by renewing our certifications for both *ISO/IEC 27001* and the *Trusted Information Security Assessment Exchange (TISAX)* – a globally recognized IT security standard developed by the *German Association of the Automotive Industry (VDA)*.



Our people receive continuous security training through phishing simulations and e-learning programs. As part of our *Security@Work* initiative, we constantly keep them informed about emerging cyber threats, effective countermeasures and new developments in our security landscape.



We significantly strengthened our security measures and increased monitoring of our attack surface. These efforts are guided by a best-in-class security GRC (governance, risk and compliance) framework. All major changes and enhancements to our infrastructure are regularly validated through external penetration testing partners.

We align our data protection efforts with GDPR and IT security standards to safeguard personal data

Safeguarding personal data to uphold trust and compliance

In today's data-driven world, protecting personal data is not only a legal requirement – it is a fundamental pillar of our corporate responsibility. As a firm entrusted with sensitive data from clients, employees, applicants and other business partners, we view data protection as a material and entity-specific topic that underpins trust, resilience and long-term value creation.

Group-wide GDPR compliance framework

To ensure consistent standards across jurisdictions, we maintain a comprehensive *Group Data Protection Agreement* that contractually binds all Roland Berger entities to the principles of the *EU General Data Protection Regulation* (GDPR), reflecting our European heritage. We also comply with applicable local data protection laws, demonstrating our commitment to global responsibility and legal diligence. Our data protection framework is closely aligned with our IT security strategy, which includes internationally recognized certifications such as *ISO/IEC 27001* and *TISAX*.

Proactive data protection through continuous improvement and integration

Our data protection strategy is continuously reviewed and refined to meet evolving legal and operational requirements. Key elements include:

- Annual policy updates and IT certifications
- Risk-based assessments such as *Data Protection Impact Assessments* (DPIAs)
- Regular training and awareness programs
- Integration of data protection into core business processes

EU GENERAL DATA PROTECTION REGULATION

AT ROLAND BERGER,
GDPR IS OUR
GOLD STANDARD FOR
SAFEGUARDING
PERSONAL DATA

Our commitments

To ensure that our values and behavior are visible externally and assessed neutrally, we have joined various organizations and subjected ourselves to their evaluations and are proud to support them.



In 2015, the United Nations set the *Sustainable Development Goals* (SDGs) to be achieved by 2030. The 17 interlinked goals are a universal call to action to end poverty, protect the planet and lead into a future of peace and prosperity. We at Roland Berger consider it our duty to pay particular attention to the further development of the SDGs and we make special efforts to improve in these areas continuously and substantially. We need to increase our efforts if we are to reach the goals. We need to act for impact.



In support of

WOMEN'S EMPOWERMENT PRINCIPLES

Established by UN Women and the UN Global Compact Office

Our ambition for 2025 and beyond

In a world marked by uncertainty and rapid change, our commitment remains clear: We strive to be a trustworthy and responsible partner to our clients, employees and suppliers. Our efforts – today and in the future – are focused on building resilience, ensuring ethical conduct and fostering sustainable growth across all areas of our business.

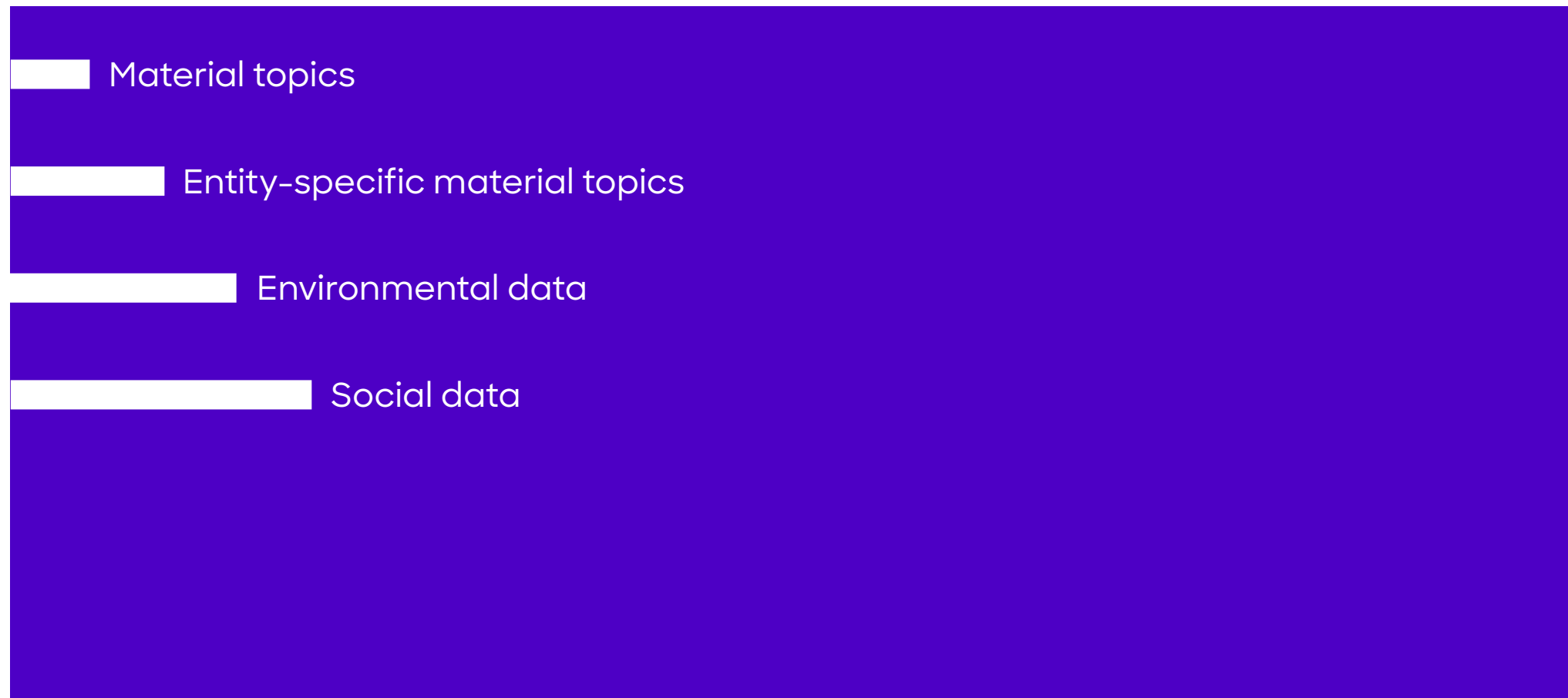
We are committed to responsible business conduct across all areas of our organization. That's why we regularly update and strengthen our company-wide policies and procedures – to ensure a consistent framework that supports ethical decision-making and sustainable operations everywhere we work. Fully updated compliance trainings will be rolled out and made accessible via our newly introduced e-learning platform to reinforce these standards throughout the organization.

As artificial intelligence becomes an integral part of our daily work, we are committed to using it responsibly. We will continue to monitor and refine our policies to ensure AI is used ethically and in full compliance with international regulations and standards. This will help us mitigate risks such as data misuse and legal exposure while fostering innovation responsibly.

To safeguard health and safety, we will introduce a global committee to oversee our management system and identify areas for improvement. Local officers will ensure standards are met on the ground, supported by thorough reporting to measure impact and drive continuous progress.

With these measures, among others, we are on a strong and clear path to continue as an organization that prioritizes ethical business.

Appendix



Our material topics

Climate change & our people

CLIMATE CHANGE

Climate change is a priority material topic at Roland Berger. Our particular focus is on climate change adaptation and mitigation. Our biggest current impact is on the downstream value chain – the work we do with our clients supporting their climate change adaptation, mitigation and decarbonization, and their energy transition. We also have an impact by sharing our knowledge and thus shaping the public dialogue. In addition to these positive impacts, we have a negative impact: Our activities cause emissions. Due to risks to our brand reputation, we avoid engagements in climate-adverse topics and work towards meeting our own decarbonization targets. Our business travel and employee wellbeing are at risk of being impacted by climate change and the resulting extreme weather events, which can lead to increased costs and reduced productivity. Meanwhile, climate change offers a clear business opportunity for us in the sustainability consulting market, as more and more organizations feel the need to decarbonize and adapt to climate change.

Impact/risk/opportunity

- ☒ Actual positive impact
- ☒ Actual negative impact
- ☒ Potential negative impact
- ☒ Opportunity
- ☒ Risk

Value chain

- ☒ Our own operations
- ☐ Upstream
- ☒ Downstream

Time horizon

- ☒ Long term
- ☒ Medium term
- ☒ Short term

Sustainable Development Goal



OUR PEOPLE

We offer secure, permanent employment – mainly permanent employment contracts with social protection, paying adequate wages and offering flexible leave options. We also provide training and skills development and help our employees balance their work and private lives. We embrace diversity, equity and inclusion by promoting equal opportunities for all. In so doing, we avoid the risks often associated with the fast-paced consulting world and make sure that our workplace is free of harassment and discrimination.

Impact/risk/opportunity

- ☒ Actual positive impact
- ☐ Actual negative impact
- ☒ Potential negative impact
- ☐ Opportunity
- ☒ Risk

Value chain

- ☒ Our own operations
- ☐ Upstream
- ☐ Downstream

Time horizon

- ☒ Long term
- ☐ Medium term
- ☐ Short term

Sustainable Development Goal



Our material topics

Value chain & responsible business conduct

VALUE CHAIN

We have a positive impact on people working in our upstream value chain by only engaging suppliers who commit to health and safety requirements, gender equality, equal pay and diversity. People working in our downstream value chain can be negatively impacted by our consulting work where it involves restructuring: Such projects, while ensuring the survival of the client's business, sometimes lead to headcount reduction.

Impact/risk/opportunity

- ☒ Actual positive impact
- ☒ Actual negative impact
- ☐ Potential negative impact
- ☐ Opportunity
- ☐ Risk

Value chain

- ☐ Our own operations
- ☒ Upstream
- ☒ Downstream

Time horizon

- ☒ Long term
- ☐ Medium term
- ☐ Short term

Sustainable Development Goal



RESPONSIBLE BUSINESS CONDUCT

Internally, we ensure a strong corporate culture built on employee wellbeing, diversity, inclusion, trust and honesty, all of which enable us to achieve high-quality results and guarantee a positive brand reputation. We ensure compliance with regulations and a culture in which whistleblowers are protected from retaliation. We provide reporting channels for any misconduct. In addition, we focus on building strong relationships with our suppliers. Risks include failure to maintain these positive efforts or potential business misconduct (corruption, bribery), which could lead to fines and other penalties, which would in turn pose a major risk to our key assets: our brand reputation and the trust of our stakeholders.

Impact/risk/opportunity

- ☒ Actual positive impact
- ☐ Actual negative impact
- ☒ Potential negative impact
- ☐ Opportunity
- ☒ Risk

Value chain

- ☒ Our own operations
- ☐ Upstream
- ☒ Downstream

Time horizon

- ☒ Long term
- ☐ Medium term
- ☐ Short term

Sustainable Development Goal



Entity-specific material topics

Data protection and information security

DATA PROTECTION

Beyond the ESRS topics, we view data protection as a material topic that is specific to our firm, or entity-specific. Data protection is particularly important to us as we handle the personal data not only of our own people but also of our clients and suppliers. Protecting this data is not just a legal requirement, it is a fundamental aspect of ethical business practice, essential to maintaining the trust that underlies our consulting services. Avoiding the potential negative impact of mishandling personal data is critical: Data breaches can result not only in risks to the rights and freedoms of the individuals affected but also in significant financial and reputational risks to our company, jeopardizing the integrity of our business.

Impact/risk/opportunity

- ☒ Actual positive impact
- ☐ Actual negative impact
- ☒ Potential negative impact
- ☐ Opportunity
- ☒ Risk

Value chain

- ☒ Our own operations
- ☐ Upstream
- ☐ Downstream

Time horizon

- ☐ Long term
- ☐ Medium term
- ☒ Short term

Sustainable Development Goal



INFORMATION SECURITY

Information security is another material topic specific to our entity. We have a positive impact by protecting our own data and that of our clients from unauthorized access: Unintended data leaks could have a negative impact on their business models, public perception and stock valuation. We would also risk brand reputation damage if we were to mishandle client data. In addition, in the case of a successful cyber attack, a risk would arise to our business continuity.

Impact/risk/opportunity

- ☒ Actual positive impact
- ☐ Actual negative impact
- ☒ Potential negative impact
- ☐ Opportunity
- ☒ Risk

Value chain

- ☒ Our own operations
- ☐ Upstream
- ☒ Downstream

Time horizon

- ☐ Long term
- ☐ Medium term
- ☒ Short term

Sustainable Development Goal



Environmental data

Emissions in tCO₂e, market-based approach

	2019 (base year)	2022	2023	2024
Total emissions	36,424	27,020	40,547	42,108
Total emissions including SAFc reduction	-	27,020	40,547	41,608
Scope 1 emissions	1,974	1,691	1,503	1,470
Scope 2 emissions (market-based)	1,320	677	302	373
Scope 3 emissions	33,131	24,652	38,742	40,265
Scope 3 emissions including SAFc reduction	33,131	24,652	38,742	39,765
Emissions intensity				
Emissions per FTE	16	9	13	13
Emissions per million euros of revenue	57	31	40	43

Environmental data

Energy consumption in MWh

	2022			2023			2024		
	From renewable sources	From non-renewable sources	Total	From renewable sources	From non-renewable sources	Total	From renewable sources	From non-renewable sources	Total
Total energy consumption	1,251	8,844	10,095	2,029	7,476	9,505	3,803	7,207	11,011
Fuel	25	7,197	7,222	-	6,076	6,077	553	5,362	5,915
Electricity	1,076	1,034	2,110	2,014	227	2,241	3,250	-	3,250
Heat	150	519	669	-	1,118	1,118	-	972	972
Cooling	-	94	94	15	55	70	-	873	873
Energy intensity [MWh per FTE]			3			3			3

Social data

2024 employee statistics

S1-6 Table 1

Employee headcount [#]	Female	Male	Other	Total
Total	1,299	2,102	0	3,401
Europe, Middle East and Africa	952	1,566	0	2,518
Americas	116	194	0	310
Asia	231	342	0	573

S1-9 Table 1

Employee age distribution [age group]	2024
Total	3,401
<30 years	1,246
30-50 years	1,760
>50 years	352
No age reported	43

All figures are reported as headcounts. Cut-off date is December 31 of the respective year.

S1-13 Table 1

Performance reviews metrics	2024
% of employees with performance reviews during reporting period	91.8%
Average number of reviews per employee	2.8

S1-13 Table 2

Average number of annual training hours per employee	2024
Total	37.1
Female	37.2
Male	37.0
Other	n/a

S1-15 Table 1

Employees entitled to family-related leave [%]	2024
Total	100%
Female	100%
Male	100%

Social data

Development over time

Table 1

Employee headcount [##]	2022	2023	2024 ¹
Total	3,140	3,406	3,401
By gender			
Male	1,980	2,136	2,102
Female	1,160	1,262	1,299
By region			
Europe, Middle East and Africa	2,283	2,552	2,518
Americas	293	293	310
Asia	564	553	573

Table 2

Average number of annual training hours per employee	2022	2023	2024 ¹
Total	38.4	35.2	37.1

All figures are reported as headcounts. Cut-off date is December 31 of the respective year.

¹ Guided by ESRS reporting guidelines

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The information contained in this report primarily focuses on events that took place during the 2024 calendar year, but it also includes forward-looking statements that reflect our present expectations for future events. Terms like "anticipate", "believe", "could", "estimate", "expect", "going forward", "intend", "may", "ought to", "plan", "project", "seek", "should", "will", "would" and similar expressions are intended to identify forward-looking statements. These forward-looking statements reflect our views at the time such statement was made with respect to future events and are not a guarantee of future performance or developments but are subject to numerous risks and uncertainties. Actual results and events may differ materially from information contained in the forward-looking statements because of several factors, including any changes in the laws, rules, and regulations. Roland Berger undertakes no obligation to update forward-looking statements if circumstances or opinions should change, except as required by applicable laws.

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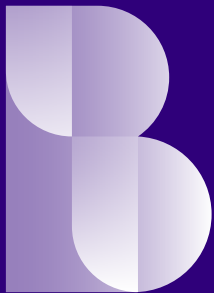
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