



Company Statement on Human Rights

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Roland
Berger

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1. Our Commitment to Human Rights

As a global company with German origin, we at Roland Berger Holding GmbH & Co. KGaA together with its affiliates¹ ("Roland Berger Group", "RB") acknowledge our corporate responsibility to collaborate towards improving the global standards on human rights in our business operations and along our global supply and value chains, as well as to steer business relationships in a socially responsible manner reflecting the 2030 Agenda for Sustainable Development.

We align our business activities to internationally recognized principles to prevent violations against human rights. These include the Universal Declaration of Human Rights (UDHR) and the Principles of the United Nations Global Compact (UNGC) and we commit to upholding and implementing the requirements of the German Supply Chain Due Diligence Act ("Supply Chain Act" - "Lieferkettensorgfaltspflichtengesetz").

Roland Berger Group has adopted group-wide mandatory internal policies with a strong background in human rights as key values of its corporate culture: RB Human Rights Statement, [RB Code of Conduct](#), RB Policy on Health and Safety, RB Policy on Anti-Discrimination and Anti-Harassment, RB Policy on Whistleblowing, RB Know-Your-Supplier Policy and [RB Supplier Code of Conduct](#).

Moreover, we are committed to the Sustainable Development Goals (SDGs) of the United Nations and have identified goal 3 (Good health and well-being), goal 4 (Quality education), goal 5 (Gender equality), goal 8 (Decent work and economic growth) and goal 10 (Reduced inequalities) of particular significance. The prioritized SDGs are related to tackling human rights challenges.

In line with our commitment, we expect our business partners to adhere to their obligations regarding human rights and environmental responsibilities. Business partners are all those who do business with us. This expectation includes implementing comprehensive due diligence processes and ensuring that our standards for respecting human rights are consistently applied throughout their supply chains. By doing so, we collectively contribute to upholding global human rights standards.

¹ Affiliates means any legal entity that is directly or indirectly controlled by, controlling or under common control, with another legal entity, provided that "control" means ownership or control of more than a 50% interest of another legal entity or the ability to direct the decision, management, policies and/or actions of such legal entity, by ownership interests, contract or otherwise.

2. Relevant Human Right Issues and Potentially Affected Groups

The continuous expansion of the Roland Berger Group across the world, as well as the respective immersion of its international entities in global markets and supply chains offers a wide range of opportunities and challenges simultaneously. Access to new markets opens new opportunities and brings prosperity. On the other hand, global business relationships hold inherent risks such as those related to supply chain management. In spite of these challenges, Roland Berger Group is strongly committed to respecting, protecting, and upholding all internationally recognized human rights.

2.1 Human Rights Focus Topics

At Roland Berger Group, we recognize that our business activities and our global supply and value chain can potentially have an impact on human rights and environmental issues. Thus, we are committed to respecting all internationally recognized human rights and to focusing particularly on the issues, we have identified as material through the risk analysis of our suppliers and our business operations.

Moreover, we are particularly committed to the following human rights:

- 1) Prohibition of child labor
- 2) Prohibition of slavery and all forms of forced labor
- 3) Prohibition of discrimination
- 4) Safeguarding labor rights and workplace safety
- 5) Appropriate compensation for work performance
- 6) Safeguarding the freedom of association
- 7) Lawful use of private and public security forces
- 8) Respect of land rights

2.2 Affected Groups

In our efforts to respect human rights, we place particular focus on the following groups of people along our supply and value chains:

- Employees at national and international locations (in all legal entities of the Roland Berger Group and associated joint venture partnerships)
- Employees with special working conditions such as interns, working students, temporary workers, and trainees
- Employees of direct suppliers

Further, we have identified potential subgroups that might be considered particularly vulnerable and for which there is a particular oversight need. This includes in particular:

- Elderly people
- Ethnic or religious minorities
- People who have limited resilience due to physical or other characteristics

3. Our Approach to Implement our Human Rights and Environmental Due Diligence Obligations

At Roland Berger Group, we believe that upholding human and environmental rights is a continuous process. The implementation of our duties takes into consideration specific preventive and remedial measures tailored to the risks identified via a thorough risk assessment of our suppliers. Moreover, the implementation will undergo continuous reviews to ensure further enhancement of our diligence duties in line with changing social conditions and our ever-evolving business activities. Thus, we have agreed to deploy the following measures to comply with the requirements of the Supply Chain Act:

3.1 Roles and Responsibilities

At Roland Berger Group, we have established adequate internal responsibilities relating to managing risks related to our adherence with all human rights and environmental due diligence obligations.

At top management level, the Managing Directors of Roland Berger Holding GmbH & Co. KGaA, represented by Roland Berger Holding Management GmbH ("Roland Berger Managing Directors") are responsible for respecting human rights and the environment in our business activities and in the upstream and downstream supply and value chains. In addition, the Roland Berger Managing Directors have appointed Group Compliance as the appropriate internal team to handle all matters related to human rights. Group Compliance oversees and monitors the risk management system along the lines of the Supply Chain Act and reports at least once a year to the Roland Berger Managing Directors on the implementation status and the due diligence duties performed.

Moreover, we have created the role of the "Supply Chain Act Project Lead", which bears responsibility for the operational and organizational implementation of the due diligence duties within the company.

Additionally, internal stakeholders and experts from specialist departments (e.g., ESG, Legal) have been identified and involved as "topic leads" for the operational implementation of the due diligence processes regarding human rights and environmental issues and collaborate jointly towards the effective implementation of the requirements. Potential findings are integrated in the company's risk management system with the aim of anchoring the human rights strategy in all relevant business processes.

3.2 Risk Analysis

The risk analysis is the cornerstone of our due diligence obligations as it provides insights on potential and real risks related to human rights and environmental issues and the effects of our business activities along our supply and value chains. Using established processes, we identify and prioritize relevant human rights and environmental risk areas within our business operations and along our supply chains.

The risk analysis incorporates the assessment of human rights and environmental risks from all products and services purchased from direct suppliers, worldwide allowing us to expand our risk and supply chain management system to adhere to the due diligence requirements of the Supply Chain Act.

The results of the risk analysis flow into our managerial decision-making processes for supplier selection, supplier onboarding and risk management. Furthermore, we use the results as the basis for implementing preventive measures such as the creation of internal corporate rules, processes, and training and, if necessary, for introducing mitigation measures. The analysis of human rights and environmental risks related to our supply chains takes place once a year as well as on an ad hoc basis if material changes to our business activities or our company profile require it.

The results of the risk analysis do not indicate that there are any high-risk suppliers along our supply and value chain.

3.3 Preventive Measures

At Roland Berger Group, we have established diverse preventive measures within our business operations and throughout our business relationships with our suppliers. Our ultimate goal is to safeguard the integrity of and prevent or minimize negative impact on potentially affected groups (see 2.2). Beyond those named in these groups, every individual has the possibility to anonymously file a report via the [Roland Berger Group Whistleblowing System](#).

We have implemented a variety of preventive measures in our business operations and will continue to expand them based on the annual results of the risk analysis. These include for example:

- Internal policies (e.g., [Code of Conduct](#), Policy on Anti-Harassment and Anti-Discrimination, Whistleblowing Policy, Know-Your-Supplier Policy)
- Training and other awareness-raising activities
- [Roland Berger Group Whistleblowing System](#) and management according to the requirements of the German Whistleblowing Act ("Hinweisgeberschutzgesetz")

On the other hand, all of our direct suppliers will be contractually bound to adhere to the applicable laws in the respective country in which they operate and to uphold human rights and environmental standards. Moreover, by accepting our Supplier Code of Conduct, they commit to ensuring the adherence of their own suppliers along their supply chain. Roland Berger Group will incorporate human rights and environmental expectations as an integral part of the supplier assessment process in order to establish a pre-contractual evaluation.

3.4 Reporting Channels

An adequate and effective report management system is an essential part of our due diligence obligations to prevent or remediate potential human rights and environmental violations within our business operations and throughout our value chain.

We consider violations against human and environmental rights a serious matter and have a publicly accessible and confidential reporting channel, through which any person can report actual or suspected violations by our company, our business partners, or our suppliers. Any suspected violation of the German Whistleblowing Act and the Supply Chain Act shall be reported to:

1. [Roland Berger Group Whistleblowing System](#), anonymously if desired
2. Group Compliance via e-mail, telephone, or any other digital or physical channel

The Roland Berger Group Whistleblowing System is available in nine languages and is open to everyone, regardless of their qualifications, or the type of contractual or business relationship with Roland Berger Group. Affected people have the possibility to report potential misconduct on the part of Roland Berger Group itself, as well as potential misconduct relating to one of our direct or indirect suppliers. All reports can be handed anonymously if preferred.

All reports received are handled with utmost discretion by the Group Compliance team. In line with our Whistleblowing Policy, the Group Compliance team considers whistleblower protection a top priority and ensures that the reporting person does not endure any form of retaliation. Furthermore, our Whistleblowing Policy describes the framework around reporting misconduct. It has been published on our intranet and rolled out to all Roland Berger Group personnel. The effectiveness of our reporting procedures shall be checked regularly, at least annually, and monitored as needed. At Roland Berger Group, we believe that the insights gained from adequately addressing all reported matters support us in continuously enhancing our due diligence processes.

3.5 Remedial Actions

The prevention of human rights violations and environmental violations is among our top priorities. Prevention is key to mitigating potential risks; however is not always feasible. Thus, in the event that a breach is detected after its occurrence, our efforts will focus on minimizing the impact of the breach as well as on resolving the issue as quickly as possible. Within our own business operations, we will ensure that the activities that caused the breach are ceased and are reorganized in such a way as to uphold human rights and environmental protection regulations.

In the event that, in spite of all our efforts to adhere to human and environmental rights standards along our supply and value chains, we recognize that our company has impinged upon them directly or indirectly, appropriate remedial actions will be taken by the responsible bodies within our company. To achieve this purpose, we will carefully and consistently follow up on any reasonable suspicion or concrete information that is passed on to us regarding a potential human or environmental rights violations within our business operations or along the upstream and downstream supply and value chain. Furthermore, we contractually require our business partners to support the clarification of potential violations and to fully cooperate within a reasonable timeframe. Based on the severity of the violation, Roland Berger Group reserves the right to take appropriate measures such as: demanding the immediate remedying of the violation, taking legal action, withdrawing from, suspending, or terminating the business relationship, as well as the possibility of asserting claims for damages against the supplier. The objective of the remedial actions is to prevent, end or limit the extent and impact of the violation.

3.6 Proof of Effectiveness

The effectiveness of all relevant measures implemented in adherence with the Supply Chain Act shall be reviewed at least once a year, as well as on an ad hoc basis to ensure that adverse effects to human rights or environmental matters continue to be identified, prevented, remedied, or reduced. At Roland Berger Group, we check the effectiveness of various measures using defined key indicators (e.g., training results, number of compliance violations reported).

3.7 Reporting and Documentation

As part of the annual report in accordance with Section 10 Paragraph 2 of the Supply Chain Act, Roland Berger Group informs the public and the competent authority about the progress of the implemented due diligence processes and their effectiveness. These include the human rights and environmental risks identified in the reporting period, the impact of our business activities along our global supply and value chains, as well as the preventive and remedial measures implemented within our business operations and with our direct suppliers. The report will be publicly available on our website and internally on the RB intranet page.

4. Contact Details

For questions related to the "Company Statement on Human Rights" or those related to human rights and environmental topics, please contact our Human Rights Office at humanrightsoffice@rolandberger.com

If you wish to report actual or suspected misconduct, you can file a report via the [Roland Berger Group Whistleblowing System](#) at any time.

5. Final Provisions

This Company Statement to uphold human rights and environmental provisions is valid since the day it is signed by the Roland Berger Managing Directors and shall give no rights to third-party claims. This Company Statement was approved on December 12, 2023 by the Roland Berger Managing Directors.²

This Company Statement shall be regularly reviewed and revised in accordance with the results of the risk analysis within the established framework of the Roland Berger Group.

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² Original document signed by the Roland Berger Managing Directors is properly documented and available upon request.

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