



# SUSTAINABILITY REPORT 2022 / 2023



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## Sustainability report W+P WORKSPACE CONSULTING GMBH

As a result of our understanding of a resource-conserving approach to the environment and meaningful interaction with society, the concept of sustainability is a fundamental attitude at W+P workspace consulting GmbH (W+P for short) and has become part of the company's DNA as a guiding principle. For this reason, W+P has been producing a sustainability report on a voluntary basis since 2017. This central guideline of our business activities is significantly reinforced by our clients, whose needs are shifting towards ecological, economic, socio-cultural, functional and technical quality. Many of our clients already have their office buildings and extensions certified according to standardized environmental systems such as LEED, BREEAM or DGNB. What is new are the efforts to equip our sustainable office concepts with standardized certificates such as WELL in order to focus on the well-being of employees in the office. This gives W+P a decisive market advantage for its customers in the tough competition for bright minds, creates trust and transparency and thus contributes to the employer brand. In addition, certifications and ESG criteria can be taken into account in financial decisions and financing.

With the introduction of the "Directive on the extension of financial reporting to include non-financial and diversity aspects" (2014/95/EU) and its incorporation into the German Commercial Code (2017), companies "with more than 500 employees or a balance sheet total of more than 20 million or a net turnover of more than 40 million" were obliged to report on sustainability aspects (see also [www.deutscher-nachhaltigkeitskodex.de](http://www.deutscher-nachhaltigkeitskodex.de)).

Due to its size, W+P is not bound by these guidelines, but as a company would nevertheless like to use this sustainability report to analyze, document and continuously optimize its structures and internal processes. It is based on the guidelines of the German Sustainability Code (DNK) and its declaration of conformity, which includes twenty categories and quantified performance indicators. This sustainability report is therefore a disclosure of our internal goals in order to further increase transparency for our clients and to illustrate our added value in consulting.

We hope you enjoy reading this report and look forward to your feedback.



## Management statements on sustainability at W+P

The post-pandemic phase is a particular challenge for the office world. How has W+P managed to emerge from this crisis stronger and, above all, more sustainable?

Roman Wagner: As consultants, we have always been as digitally active as possible for our clients. This has helped us during the pandemic and is also helping us in the current phase to overcome the challenges of balancing between client, home office and office. Ultimately, however, the strong cohesion within the team and with our customers has helped us to get through these months, which have not always been easy.

As S+P, we made a lot of efforts in the area of sustainability in 2020-2022. What are the highlights?

Jens Schneider: We don't want to single out individual measures here, because we are more proud of the sum of the topics that we are driving forward in this regard. This also includes the initiatives in our customer projects, in which we are allowed to experiment with innovative materials or implement recommended optimizations. We are currently even planning a photovoltaic system for a customer.

The development of sustainability services is a central goal of W+P. Which three products and services are at the center of this?

Roman Wagner: Due to the current situation, we support many of our customers with a service charge analysis in order to reduce costs and further optimize consumption. In addition to ESG scoring, there are also mobility analyses and, above all, WELL certification. This is very complex from the tenant's point of view, but provides a great deal of impetus for the service provided to our own employees.

What are W+P's medium-term goals in the area of sustainability?

Jens Schneider: Sure, as W+P we want to become even better both as a company and in customer projects. This includes working closely with our service partners to develop even more sustainable products and services. As an overarching and medium-term goal, we have declared a CO2-neutral office concept by 2025.



## About W+P

Founded in 2011, W+P is an expanding consulting firm with headquarters in Augsburg and offices in Frankfurt and Berlin. As experts in the design of sustainable working environments, W+P advises top companies and SMEs from all sectors and with very different tasks throughout Germany.

### Thinking about tomorrow today

Our team of architects, real estate and organizational consultants pursue one goal together with their clients: to think about tomorrow today. With a sustainable approach, the six areas of expertise - real estate and workspace consulting, project management, transformation, digital solutions and sustainability - are harmonized, thought structures are broken down and added value is created for our clients.

From the initial sketch and project idea, through the selection of the right building, to the implementation of a new management and corporate culture, W+P therefore supports its clients with sound advice and drives forward individually tailored change processes.

### Under the motto "Value for Workspaces", concepts are created that:

- Optimize processes and structures, optimize company processes and structures
- dynamisches Arbeiten und dynamic working and health in the office and
- Well-being and productivity for all employees.

More about the company at:  
<http://wp-workspace.de/en/about-us/>

The employees of the supported companies gain more flexibility, individuality and the freedom to balance work and family life. and the freedom to balance work and family life. The added value for our clients manifests itself in efficient and flexible organizations, productivity gains and satisfied employees. In 2021, our consulting services were recognized by our clients and partners with the Top Consultant 2021 award. This makes W+P one of the 16 best SME consultants in Germany and officially confirms its successful track record since its foundation. "We are delighted about the team award and take it as motivation to continue working intensively on urgent issues for the future, such as the CO2-neutral office," explains Dr. Roman Wagner, founder and Managing Director. W+P also sees itself as a pioneer in this area and invests one euro per consultant hour in sustainable companies and digital products such as the Jardin Wall - an AI-supported and sensor-controlled greening system in the office - via its own future fund. "We achieve the greatest effect as a multiplier when we raise awareness among our customers and their employees." Co-Managing Director Jens Schneider is also convinced: "A future-oriented working environment is an essential prerequisite for motivating employees and increasing their productivity. It enables agile working and creates acceptance for the necessary transformation in the face of ever new challenges. Even after the pandemic, this momentum will play a decisive role in attracting new ideas, customers and employees."



## 1. Strategic analysis and measures

W+P's sustainability strategy is divided into three sub-areas that build on each other. The basis for this is the sustainable management of the company in direct connection with the responsible use of resources and energy. Building on this foundation is W+P's determination to continue to develop in a targeted manner through innovation and creativity and thus, as part of society, to assume responsibility for future generations. The final link in W+P's sustainability chain is customer benefit, which focuses on the future of the company in the long term through supporting expertise.



Figure 1 Sustainability strategy

W+P's value creation processes are directly linked to our customers' sustainability strategy. This includes promoting occupational health and safety, reducing environmental impact and encouraging innovation within companies. The W+P team sees societal challenges such as resource scarcity, climate change and inequality as an opportunity to offer its clients significant added value. Together, the W+P team faces up to the entrepreneurial risks and thus protects all future generations.

Within its own company, W+P is highly committed to promoting a corporate culture in which employees are valued equally regardless of their origin, age, gender or religion and can fully develop their personal potential. The business model reflects a transparent and open culture that encourages and supports every employee. Equal rights for employees, a permeable corporate structure for equal opportunities and flexible working models are among the corporate values. As a young and dynamic company, W+P bears the economic responsibility for taking a self-critical look at the future direction of the company.

Through paperless working and a high degree of digitalization, W+P actively strives to constantly optimize internal processes and to provide customers with the highest possible efficiency in processing. It is also part of the company philosophy that all employees use Deutsche Bahn as their main means of travel. In the future, we will focus even more strongly on linking the sharing offers on the last few meters to the customer in order to use possible alternatives to cars. We actively support the mobility transition by using innovative solutions such as carpooling portals.

One of the key economic and social aspects is the intensive promotion of customer satisfaction both during and after the completion of a project. Close cooperation, often over several years, is an ideal basis for a long-term relationship and offers a great opportunity to maintain contact and exchange ideas. With this in mind, W+P - Friends has created a new, personal dimension of customer loyalty.

The W+P sustainability strategy was expanded in 2022 with the appointment of a "Sustainability Consultant". In addition to internal sustainability efforts, we can now offer our customers in-depth consulting services in the area of ESG and support them in defining and achieving their individual goals. These are geared towards creating awareness in our daily work and actively integrating sustainability into all decision-making processes: Starting with consulting to the development of a sustainability strategy together with our clients, we create awareness that a more sustainable solution serves economic goals as well as social and environmental goals.

### Examples of W+P's added value for society and our customers:

#### Economical:

- Opening up new business areas through Focus on sustainable solutions
- Cost reduction by uncovering savings potential through, for example, "stay vs. go" analyses
- Focus on employee recruitment and -retention through transformation consulting

#### Social and societal:

- Fair pay and benefits
- Occupational health and safety
- Development and training opportunities for employees
- Offerings to the local community through Donations and work assignments
- Flexible working time models to strengthen the work-life balance
- Implementation of engagement for the society in projects

#### Environment:

- Reduction of CO2 emissions, especially in customer projects
- Increased use of renewable energy sources (electricity, heat)
- Reducing the use of resources through Concepts such as the paperless office
- Consulting services geared to the most most sustainable solution

## 2. materiality

W+P sees the combination of economic, social and ecological aspects as an essential prerequisite for successful entrepreneurship.

Many of the services are aimed at improving the productivity and well-being of employees. However, this can only be achieved if employees are satisfied with their working environment and enjoy their work. Efficiency and motivation are supported by an ergonomic and varied environment and thus maintained in the long term.

With the help of sustainable interior design, which promotes acoustic, thermal and social aspects to the highest degree, healthy working environments are created that establish an indispensable and positive employee loyalty. At a time when motivated specialists and managers are becoming increasingly difficult to find, this represents significant added value for our customers and is also closely linked to the goal of maximum customer satisfaction.

The area of sustainable real estate strategy for companies plays an important role in W+P's range of services. An efficient building structure as the basis for reduced resource consumption is characterized by cost savings on the customer side and a reduction in the burden on the environment. Green properties can also be certified and make the building recyclable for the customer. The higher marketing potential gives the client a market advantage for marketing as a multi-tenant building or for future third-party utilization.

In addition, based on W+P's site analysis, a mobility concept is developed that is characterized by the sustainable use of public transport, bicycles and e-mobility. As a result, W+P is optimizing the degree of sealing of the natural environment and also sensitizing employees to active environmental protection. Even here, W+P acts as a trailblazer by motivating its clients to behave responsibly towards the environment and is happy to regularly share its own wealth of experience for this purpose.

W+P relies heavily on sustainable partner companies for furniture and equipment tenders. In addition, old furniture is marketed via resellers or donated after consultation with the customer. When procuring new furniture, W+P also checks whether resellers have the relevant products in stock.

In terms of social sustainability, W+P advises employees, particularly through the "Transformation" team, on how they can be involved in change processes and points out aspects such as accessibility, work-life balance, part-time models, gender-neutral restrooms, flexible working hours and flat hierarchies, and leads by example. To this end, internal working groups or a special change network are set up to deal with selected aspects of sustainability as part of the transformation process and establish them within the company. In this way, sustainability thinking is significantly promoted and anchored in the company, as the employees themselves are the driving force behind the measures and they are not prescribed from "outside".

### Sustainability and risk perception

W+P faces the same risks in carrying out its business activities as society as a whole. Although the company is not active in the manufacturing industry, W+P is exposed to the same risks such as climate change, resource scarcity and demographic trends.

However, risks from the market and competitive environment, such as days sales outstanding and default risks, also have a direct impact on the company's ability to operate due to its customer-oriented value chain.

This is where W+P sees the opportunity to stand out in the competitive environment through a high level of transparency. With the help of comprehensive time tracking, automated analyses of the services provided to customers can be transmitted directly. The company also sees digitalization as a major market advantage in the implementation of the company's Vision 2025.

In addition to the quality manual in accordance with DIN EN ISO 9001:2015, the preparation of the sustainability report is an opportunity for self-assessment and serves to reflect the mindset with regard to sustainability. Aligning the company with the sustainability triangle in the form of the company's own sustainability strategy is essential for W+P to remain successful in the future.



### 3. Goals

To ensure the appropriateness and effectiveness of the QM system, the management of W+P evaluates the status of the company and the status quo of target achievement twice a year as part of a workshop lasting several days.

#### Audit results:

- Customer feedback
- Status of corrective processes / interfaces
- Follow-up of previous assessments
- Changes
- Recommendations for improvements

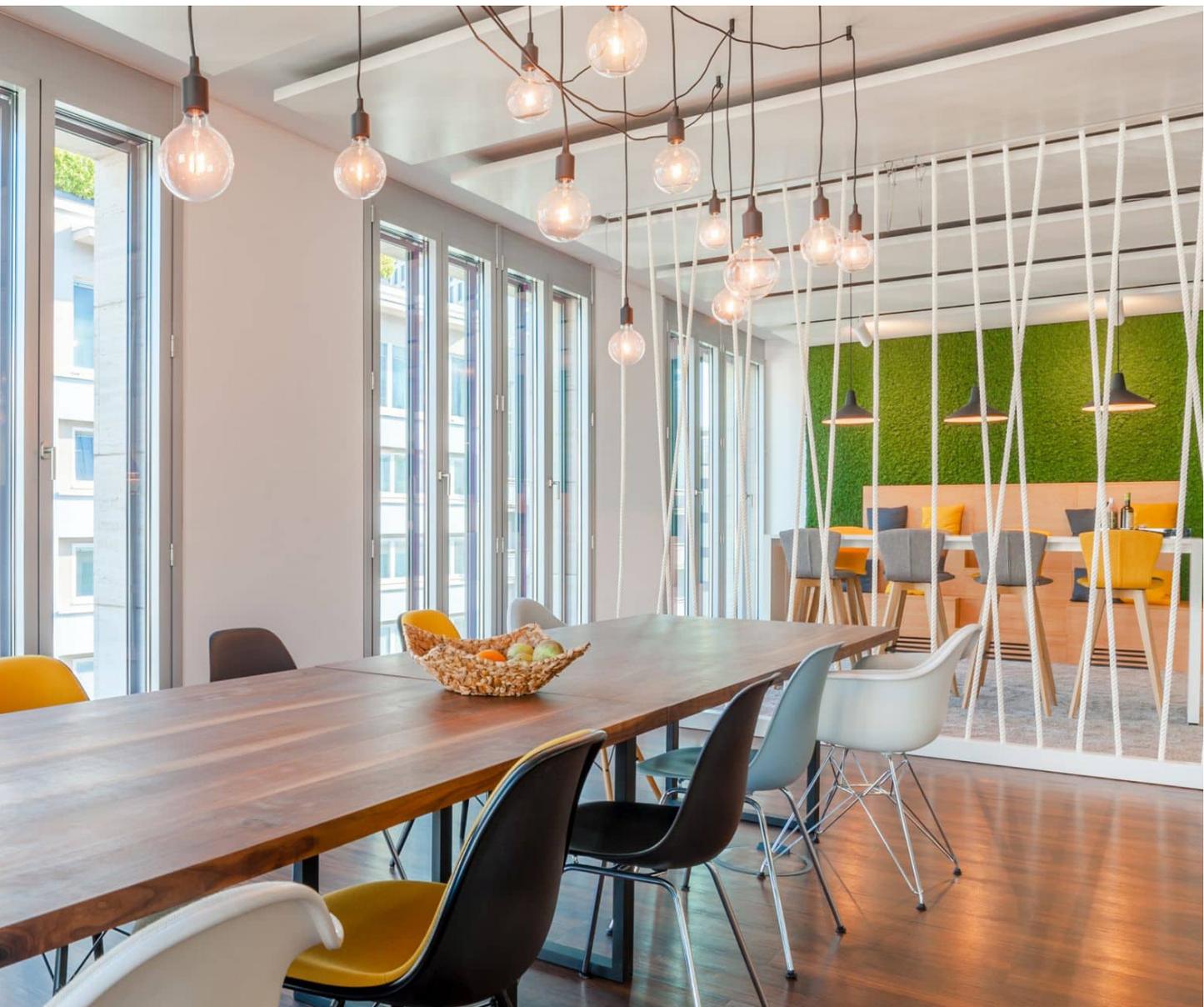
The management promotes the goals and visions internally and develops individual subtasks in collaboration with the respective professionals. The internal Christmas workshop is used to summarize and sharpen the project goals for the following year.

#### W+P VISION 2025

As a leader in consulting and planning innovative working environments, W+P is increasingly building its expertise on evidence-based planning. This will develop from the scientific approach and optimize itself independently based on sensor-based data and continuous analysis via W+P benchmarking.

Furthermore, the working environments created by W+P are to be CO<sub>2</sub>-neutral by 2025 in order to further increase the well-being, health and performance of users in the interior spaces.

Part of this sustainable development should be a demonstrable reduction in the customer's operating costs and a measured increase in user productivity.



## 4. Depth of the value chain

W+P provides the client with knowledge-intensive services and is not active in the manufacturing industry. The value chains are therefore geared towards the added value of the client. The consulting company accompanies and supports its clients with specific knowledge, always under the premise of improvement, i.e. standardized health protection of employees in all aspects, sensitization to the environment and nature, as well as careful use of resources.

The respective service is always provided using processes and instruments that are individually tailored to the customer, their needs and the task at hand. To define the respective service profile, the customer's needs are first specifically queried and evaluated and the resulting requirements for the service are implemented in the service profile. W+P acts as a temporary sparring partner on an equal footing.

The value chain includes primary activities such as acquisition, internal organization, service provision and the evaluation of customer satisfaction. These processes are accompanied and supported by secondary activities. Sustainable customer loyalty is essential for W+P in order to achieve long-term business success. They therefore represent the direct controlling body for W+P.

The sustainability of the value creation processes is documented in the quality manual in accordance with DIN EN ISO 9001:2015 for employees as measures to ensure and improve quality in the company and is linked to the targets for 2025. The corporate culture implies that every employee acts independently and responsibly in the interests of the company. This explicitly includes acting sustainably in accordance with ecological, social and economic principles to ensure future viability.

## 5. Responsibility

At W+P, every single employee is responsible for sustainable action. All employees are always encouraged to recognize errors in the operational process and thus prevent them in good time. W+P is guided by its internal quality guidelines and follows its own company philosophy in order to meet the expectations of its customers and ensure the company's reputation. The quality of work is determined by a quality policy and ensured by the management level.

The management is responsible for compliance with and communication of legal/regulatory requirements, as well as for the infrastructure and working environment.



## 6. Rules and processes

With a clearly defined process landscape, the internal process is structured as follows:

### Management processes

The management processes represent a clearly defined structure of the company. To this end, targets are set and their fulfillment is systematically monitored in the management review and measures are derived to fulfill the targets.

### Value-added processes

The value creation processes are geared towards the requirements of the clients. This results in continuous adaptation to requirements and wishes. With the help of holistic and analytical consulting, requirements are processed and critically analyzed with a view to improvements.

### Support processes

Support processes are provided and scheduled to ensure the smooth running of the value-added processes.

This ensures the implementation of customer requirements. This process includes data maintenance, data exchange, compliance with legal requirements and the use of internal tools.

### Service processes

W+P's task is to advise both investors and corporate clients on the following strategic issues relating to real estate. The respective service is always provided using processes and instruments that are individually tailored to the client, their needs and the task at hand.

In order to define the respective service profile, the client's needs are first specifically inquired about, understood and the resulting requirements for the service are implemented in the service profile:

### Real Estate Consulting

- Real estate strategy
- Process consulting
- Smart Office
- CREM Organization

### Workspace Consulting

- Office concept
- Interior Design
- Space Management
- Marketing support

### Project Management

- Client representation
- Controlling & steering
- Relocation management
- Tenders

### Digital Solutions

- Office Apps
- Mobility concepts
- IT, media technology and sensor technology
- Room and workstation booking

### Transformation

- Change management concept
- Employee/management coaching
- Employee participation and development
- Post-Transformation Support

### Sustainability

- CO2-neutral office concepts
- Sustainability strategy
- ESG & sustainability consulting
- Ancillary cost and mobility analyses



## 7. Control

### Employee appraisal

All employees receive regular direct feedback on the execution of their tasks, in addition to instructions and procedures for completing a task optimally.

Twice a year or monthly during the probationary period, a joint reflection takes place, whereby a self-assessment of the employee and an assessment by the area manager is carried out. This serves to assess the level of knowledge within the outlined area of responsibility and to identify potential for improvement/training requirements. If necessary, the employee can contact their line manager or the management at any time.

### Customer satisfaction

The continuous improvement process for analyzing customer satisfaction is of great importance in the overall context of the QM system. For this reason, random online surveys are regularly carried out with selected customers. A joint lessons learned workshop is held at the end of the project.

Through continuous feedback on satisfaction, change and improvement requests, as well as communication during the planning and implementation of a service, a great deal of information and feedback flows back to the company. A positive level of communication with all customers and the return of orders are a desired factor and indicator of our customer satisfaction.

### Management assessment

The management ensures the effectiveness and appropriateness of quality management through regular checks of the QM objectives in the process audit.

### Support management

Support processes are provided and planned to ensure that customer requirements are implemented. These include data maintenance, data exchange, compliance with legal requirements and the use of internal tools.

### TimeTracking

The services are meticulously listed online for customers. This provides the client with a transparent overview of the work performed and enables them to clearly understand the effort involved. Internally, the tool makes it possible to track the project expenditure and thus process the task efficiently.

### Performance indicator G4-56 - Code of conduct and values

The values correspond to the objectives set out in criterion 3 Objectives. W+P has anchored the concept of sustainability in each of its processes and communicates it to its customers and the community. In addition, the principles are always linked to social, economic and ecological responsibility. W+P understands this to include all human rights and employee rights.

As an owner-managed company, we are convinced that entrepreneurial freedom of action is a key success factor for our employees. This is a sign of trust and creates motivation.



## 8. Incentive systems

Thanks to clearly defined skill clusters, every employee can use the HR software to view their salary arrangements and areas of responsibility transparently and fairly. An open and comprehensible system is important to the management in order to ensure equality within the team. Employee appraisals are used to improve the work situation and personal wishes of the employee are recorded through target definitions. Gradually, the area of activity is linked to a greater scope of action and more responsibility, giving the employee the opportunity to develop and realize themselves.

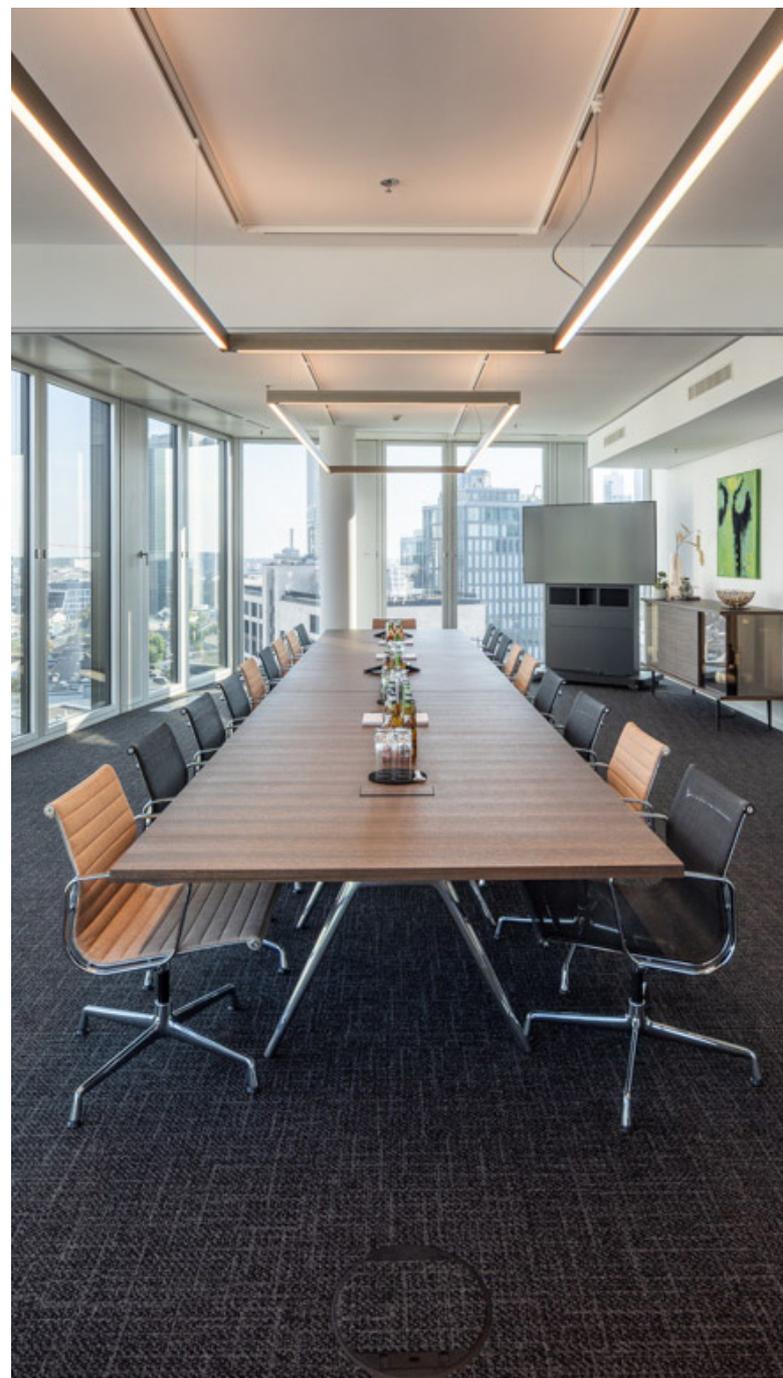
The management increasingly takes on the role of a coach. The aim is always to communicate tasks, objectives and procedures through moderation and discussion within the group.

The management and project management ensure that training needs are regularly identified and covered. This potential is identified both in employee appraisals and in day-to-day business, as well as through innovations in the programs used.

Since 2017, employees have had the opportunity to take part in internal training formats such as the W+P Academy and the Forum. With the help of a special points system, the Academy is incentivized in such a way that there is a permanent incentive for active participation. The forum also encourages employees to share learning and further develop the company's internal error culture. In addition to individual training opportunities, employees have the chance to actively participate in the company's development.

A strong team spirit and clear tasks promote a sense of purpose and fun at work. Every employee receives open and honest feedback from the management.

This ensures security within the group and also unconditional communication across all hierarchies. This openness encourages individual co-determination and thus ensures innovative approaches. Flexible working hours and locations motivate employees to work at their own pace. The compatibility of family and work can be optimally combined at W+P.



## 9. Stakeholder participation

As a service company, the most important stakeholder, apart from the employees, is the customer himself. W+P collects dedicated customer feedback after each project completion based on an online questionnaire.

The results are discussed in a personal meeting and, if necessary, implemented or optimized in the further process.

	Sustainability processes	Measures	Dialog
<b>Management</b>	<ul style="list-style-type: none"> <li>• Securing profitability through sustainable management</li> <li>• alignment of the core business on sustainability</li> <li>• Personnel responsibility</li> </ul>	<ul style="list-style-type: none"> <li>• Compliance with legal regulations</li> <li>• Quality manual</li> <li>• Cost efficiency of the work structures</li> <li>• Digitization and standardization of processes</li> <li>• Ensuring and promoting knowledge transfer and promote</li> </ul>	<ul style="list-style-type: none"> <li>• Open and transparent presentation of work processes</li> <li>• Communication and flow of information across all hierarchies</li> <li>• Managers acting as role models</li> <li>• living the corporate culture and passing it on to employees/customers pass on</li> </ul>
<b>Employees</b>	<ul style="list-style-type: none"> <li>• Ensuring employee diversity and equal opportunities</li> <li>• Employee retention and job security</li> <li>• Protecting the health of employees</li> <li>• Equal treatment</li> <li>• Talent management</li> <li>• Further training &amp; promotion of employees</li> </ul>	<ul style="list-style-type: none"> <li>• Recruiting Management / Promotion of young talent</li> <li>• Ergonomic workplace design</li> <li>• Further training &amp; promotion of employees</li> <li>• Flexible working hours with a work-life balance</li> <li>• Transparent and fair remuneration remuneration policy with incentive systems</li> </ul>	<ul style="list-style-type: none"> <li>• Regular appraisal interviews and target agreements</li> <li>• Internal and external training courses</li> <li>• Team events</li> <li>• Open and transparent attitude of the management direct feedback on tasks</li> <li>• Promoting team spirit</li> <li>• Promote a positive employee-employer relationship</li> </ul>
<b>Customers</b>	<ul style="list-style-type: none"> <li>• Customer satisfaction</li> <li>• Quality of service</li> </ul>	<ul style="list-style-type: none"> <li>• Quality Manual</li> <li>• Events for customer loyalty</li> <li>• Protection of customer data</li> </ul>	<ul style="list-style-type: none"> <li>• Open and transparent presentation of work processes and services services, clearly structured and and detailed offers</li> <li>• Transparent presentation of fees and fee streams over the course of the project (e.g. time tracking)</li> <li>• Customer survey</li> <li>• W+P + Friends events for sustainable customer loyalty</li> </ul>
<b>Subcontractor / Partner</b>	<ul style="list-style-type: none"> <li>• High quality</li> <li>• Good conditions for the clients</li> </ul>	<ul style="list-style-type: none"> <li>• Initial classification and regular assessment of subcontractors</li> <li>• Evaluation of subcontractors with regard to ecological and social aspects</li> <li>• Consideration of regional suppliers</li> </ul>	<ul style="list-style-type: none"> <li>• Friendly and honest dealings</li> <li>• GREEN LUNCH events for the sustainable exchange of knowledge and contacts</li> </ul>
<b>Society</b>	<ul style="list-style-type: none"> <li>• Compliance with labor law</li> <li>• Environmental and climate protection</li> <li>• Energy efficiency</li> <li>• Ethical, social and ecological standards</li> </ul>	<ul style="list-style-type: none"> <li>• Social media, press, organization of organization of events</li> <li>• Traveling with public transport means</li> <li>• Reduction of CO2 emissions</li> </ul>	<ul style="list-style-type: none"> <li>• GREEN LUNCH events for the sustainable exchange of knowledge and contacts</li> <li>• Presentations on current topics relating to around the office and working world</li> <li>• Exchange of knowledge on current topics relating to the office and working world by means of public blog "Der Flurfunk"</li> </ul>

## 10. Innovations- und Produktmanagement

The aim of the management is to further develop the company through innovation and creativity. This focus places new demands on everyone involved. The tasks are becoming more complex and the flow of information more extensive. Every employee plays their part in the development of innovations, because an open and transparent exchange between colleagues and the managing directors not only increases specialist knowledge, but also the generation of ideas.

New customer requirements increase the scope of tasks and the personal workload. Small project teams take a critical look at an innovation and evaluate it in the context of the company's sustainable economy. By setting up a knowledge database, W+P tries to give every employee the opportunity to educate themselves and thus develop new ideas. New innovations are created through direct exchange with colleagues by linking approaches.

W+P is continuously digitalizing its internal work processes and converting extensive applications into highly complex IT tools for easy use. This makes it possible to provide customers and partners with more intensive and faster support. In some cases, the company makes the online tool directly available to the customer.

Since 2022, W+P has had a database with the most sustainable office furniture and the most important CO2 values of building materials. Our aim is to calculate the CO2 footprint of the respective office concept when planning a new office and to include this KPI in the recommendation. On the one hand, this creates awareness and encourages people to offset the CO2 emitted. It can also be an incentive to reuse your own existing furniture or to purchase furniture second-hand from a reseller. Asking manufacturers about the value of their furniture also raises their awareness of the demand on the market and, in the best case scenario, encourages them to produce in a more climate-friendly way.

The GREEN LUNCH event series in Frankfurt also makes a major contribution to promoting innovation. With keynote speeches and extraordinary guided tours, lateral thinkers and movers and shakers from the entire real estate scene exchange ideas. During the GREEN LUNCH, future-proof solutions for complex sustainability issues in the real estate industry are discussed - openly, passionately and controversially. Spin-offs of the event series in Berlin and Munich support the spread of the W+P brand.

## 11. Utilization of natural resources

The greatest environmental impact of W+P's activities is always associated with travel to customer sites. For this reason, the company uses public transportation, the DB train or, in the case of clients close to its sites, the bicycle. In this way, W+P reduces CO2 emissions internally and sets an example for its customers.

As W+P does not manufacture any office equipment itself, we take care to sensitize our customers with regard to the sustainability of certain suppliers. When it comes to the efficiency of building structures, W+P always points out unnecessary space and tries to create the most optimized working environment possible. Desk-sharing concepts, which we recommend to our customers, mean that less space is required. This counteracts the sealing of space, requires less furniture and uses less energy to operate the space (heating, cooling, lighting).



## 12. Resource management

W+P's employees work digitally as far as possible at its own locations and avoid unnecessary printing of emails, documents, etc. The company is also promoting this mobile way of working in customer projects and advising them on digital processes.

Since 2017, the company has been recording travel expenses online via Circular, a module of the HR software Personio. This not only reduces the amount of paperwork, but also saves time. Employees can easily enter their travel expenses while on the move and are then reimbursed.

Project hours for customers are also recorded digitally to the exact hour. The individual projects can be set up, managed and evaluated in the Planforge PM software. The transparent presentation supports internal processes and helps customers to manage their projects.

### Performance indicator G4-EN1

#### Materials used by weight or volume

As a non-manufacturing company, W+P has no material usage to report. Our customers make the decisions about the products to be purchased.

### Performance indicator G4-EN3

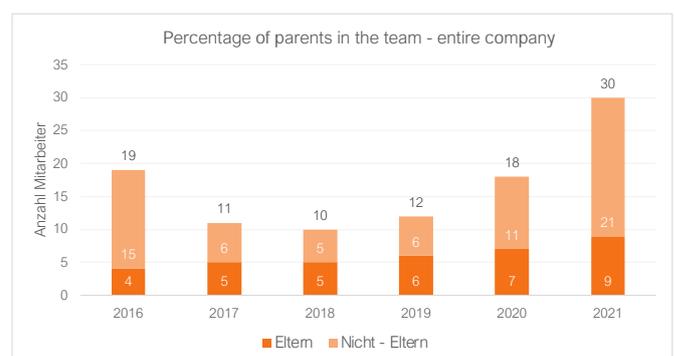
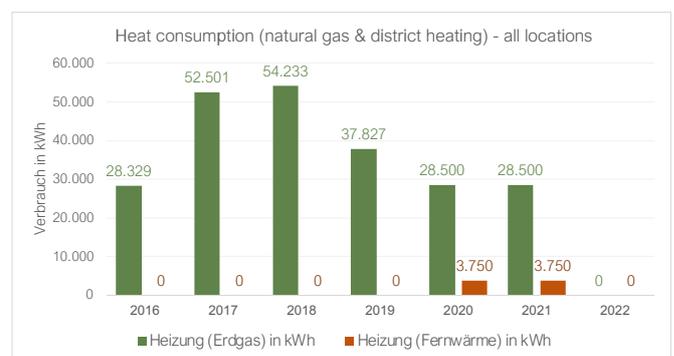
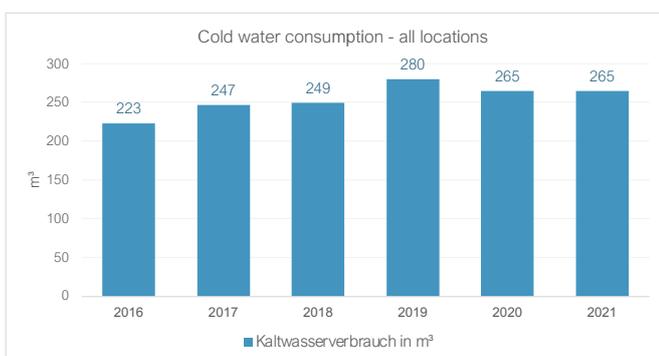
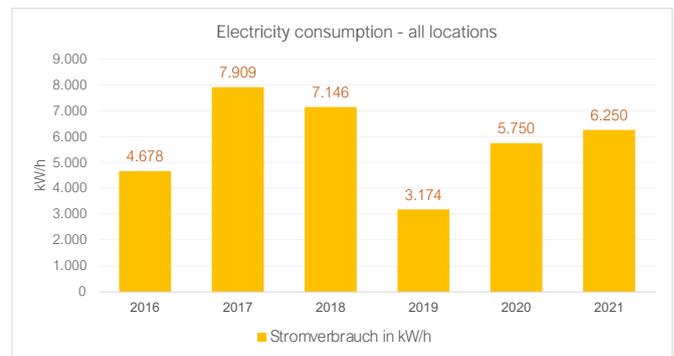
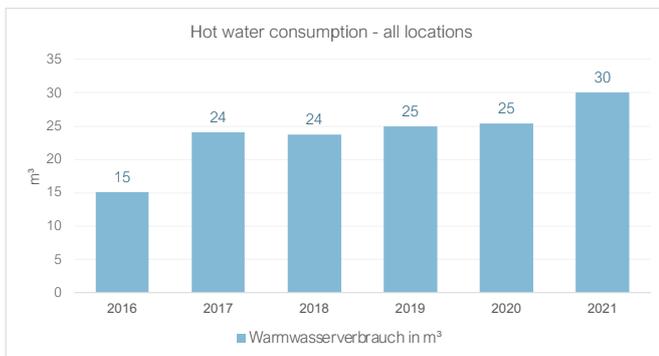
#### Energy consumption within the organization

We report energy consumption for the energy sources electricity and water.

### Performance indicator G4-EN6

#### Reduction of energy consumption

Despite further increases in the number of employees, W+P is trying to maintain its energy balance by reducing the power consumption of its devices and regularly training its employees.



### Performance indicator G4-EN8

#### Total water withdrawal by source

The Augsburg supplier draws its clean water from the ground, which is why Stadtwerke Augsburg attaches particular importance to the source areas and their environment. The floodplains, meadows and forests in the Augsburg area are protected. The drinking water is obtained from the springs in the "Stadtwald Augsburg" and "Lechauwald bei Unterbergen" (see [www.sw-augsburg.de/wasser/swa-trinkwasser](http://www.sw-augsburg.de/wasser/swa-trinkwasser))

Water Augsburg: Consumption 2021, approx. 100 m<sup>3</sup>

In Berlin, drinking water is extracted from the groundwater, treated in waterworks and distributed to industry and households via the pipe network. After use, it is pumped as wastewater via the sewer system to pumping stations and on to sewage treatment plants, where it passes through various purification stages before finally being discharged into rivers. Some of this water seeps away, passes through the natural purification process and enters the groundwater together with the rainwater (according to [www.bwb.de/de/wasserkreislauf.php](http://www.bwb.de/de/wasserkreislauf.php)).

Water Berlin: Consumption 2021, approx. 90 m<sup>3</sup>

The city of Frankfurt a. M. obtains 95 percent of its drinking water from the region's groundwater reservoirs. It is supplied by a large number of wells, springs and tunnels from the Vogelsberg, Wetterau, Spessart and Hessian Ried regions, as well as from 10 Mainova AG pumping stations in the city area (approx. 20 %) (see [www.hessenwasser.de/wasser/wassernutzung/woherkommt-unser-wasser](http://www.hessenwasser.de/wasser/wassernutzung/woherkommt-unser-wasser)).

Water Frankfurt: Consumption 2021, approx. 75 m<sup>3</sup>

### Performance indicator G4-EN23

#### Total weight of waste by type and disposal method

W+P works completely digitally. Nevertheless, a small amount of typical household waste is produced in the offices every day. Employees often bring their own food in reusable cans or cook fresh meals together. Waste is disposed of using the four-bin collection system (organic waste, paper, yellow garbage can, residual waste), while glass is disposed of separately.

The following values are estimates and extrapolations for the three offices in Augsburg, Frankfurt and Berlin (factors for extrapolation: [www.destatis.de/DE/Presse/Pressemitteilungen/2023/06/PD23\\_213\\_321.html](http://www.destatis.de/DE/Presse/Pressemitteilungen/2023/06/PD23_213_321.html)

[www.umweltbundesamt.de/daten/ressourcen-abfall/abfallaufkommen#siedlungsabfalle-haushaltstypische-siedlungsabfalle](http://www.umweltbundesamt.de/daten/ressourcen-abfall/abfallaufkommen#siedlungsabfalle-haushaltstypische-siedlungsabfalle)).

Typical household municipal waste: approx. 400 kg

(Extrapolation: 1x 25 liters per week for each office)

Plastic: approx. 50 kg

(Extrapolation: 1x 15 liters per week for each office)

Paper: approx. 100 kg (incl. invoices and product catalogs received from suppliers)

Glass: approx. 5 kg



## 13. Climate-relevant emissions

As a non-manufacturing company, no carbon footprint has to be disclosed for the products. Sustainability is supported in particular by raising clients' awareness of CO<sub>2</sub>-reduced products.

As reported in point 11 "Use of natural resources", W+P travels almost CO<sub>2</sub>-neutrally by Deutsche Bahn or public transport. In discussions with customers, the company always demonstrates a sustainable mobility concept in a location analysis that significantly improves the customer's footprint. By selecting an energy-efficient supply concept, the company provides its clients with significant support in the form of specialist knowledge, thus ensuring sustainable supply and a comfortable indoor climate for employees.

### Performance indicator G4-EN15: Direct GHG emissions (Scope 1)

#### Augsburg

##### Power characteristics:

- CO<sub>2</sub>-emissions: 0 g / kWh
- Nuclear waste: 0 g

Power consumption 2020: 3.000 kWh

- CO<sub>2</sub>-emissions 2020: 0 kg
- Nuclear waste 2020: 0 g

Natural gas parameters:

- CO<sub>2</sub> emissions: 200 g/kWh

Natural gas consumption 2020: 25.000 kWh

- CO<sub>2</sub> emissions 2020: 4.500 kg

#### Berlin

Current characteristics:

- CO<sub>2</sub> emissions: 480,2 g/kWh
- Nuclear waste: 0,0001 g/kWh

Power consumption 2020: 1.500 kWh

- CO<sub>2</sub> emissions 2020: 720 kg
- Nuclear waste 2020: 0,15 g

#### Frankfurt

Current characteristics:

- CO<sub>2</sub> emissions: 0 g/kWh
- Nuklearer Abfall: 0 g/kWh

Power consumption 2020: 1.250 kWh

- CO<sub>2</sub> emissions 2020: 0 kg
- Nuclear waste 2020: 0 g

### Recordable direct GHG emissions 2021 from the consumption of electricity, gas and district heating:

CO<sub>2</sub> equivalents 8.05 tons (GWP)

#### Performance indicator G4-EN16

### Indirect energy-related GHG emissions (Scope 2)

#### Travel Deutsche Bahn

Every employee has a Deutsche Bahn BahnCard, which is used for long-distance travel using 100% green electricity from renewable sources. This corresponds to CO<sub>2</sub> neutral travel.

CO<sub>2</sub> emissions 2021: 0 g/kWh

Avoided CO<sub>2</sub> emissions through journeys with Deutsche Bahn in 2022: approx. 32,000 kg (according to DB Corporate Portal)

Cabs are used locally for a few connecting journeys, which cannot be validly quantified.



## 14. Employee rights

W+P does everything in its power to represent the rights of its employees fairly and openly.

### Reciprocity

Of course, employees have all rights to equal treatment, vacation, parental leave, breaks, protection against dismissal, freedom of expression, co-determination and much more.

As an employer, the company conscientiously fulfills all its obligations. In addition to the aforementioned primary duties, the employer's duty of care is also a relevant task. It is a defined objective to employ employees effectively and sufficiently on the basis of the statutory working conditions. On the other hand, the employees' duty of loyalty, such as confidentiality or non-competition, is a fundamental concept.

Furthermore, W+P supports parental leave to improve the compatibility of family and career. Through this intensive family time, we actively create a better work-life balance for our employees and try to reduce stress in their professional and private lives.

### Equal treatment

W+P prides itself on its strong diversity, both interdisciplinary and human. This diversity is supported by various working time models and flexible working hours and locations.

Employee satisfaction is a far-reaching and fundamental issue, which is increasingly supported by various projects. Regardless of gender, age, religious affiliation or other views, the team works together and helps each other with problems.

### Equal rights

The company promotes transparent and clear salary regulations through so-called skill clusters. The individual areas of expertise and responsibilities are clearly defined here, which are linked to the general expectations of the employee. At appraisal interviews, employees assess themselves in the various categories by means of self-assessment and are then also assessed by their line managers. With the help of the comparison, potentials are uncovered, promoted and improved. Gradually, the area of activity with a greater scope of action and more responsibility is made possible and gives the employee the opportunity to realize his or her full potential.

Every employee has the right to have a say in the development of the company. The diverse team thus promotes the company's innovation through its diverse characteristics. The employees promote this success through direct and open communication.

### Health protection and occupational safety

No work equipment, devices or aids are used that could impair the health of employees. A central platform has been set up to provide information on the following aspects in order to enable access to health and safety-related topics for all employees:

- Safety regulations
- Workplace ergonomics
- Cleanliness and noise protection
- Laws that must be posted in the workplace
- Accident prevention regulations

The aim of W+P's management is to keep the motivation, satisfaction and performance of our employees constantly high. This is why we are professionally supported in the areas of occupational health management and health and safety.



## 15. Equal opportunities

W+P does not tolerate any form of discrimination based on status, age, gender, origin, health, nationality or religion. In addition, the company promotes diversity within the team, as this is seen as an essential competitive advantage in the labor market. The company sees the diverse methods and approaches of individual employees in the context of their work as an important factor in economic stability. Every working style is accepted and encouraged.

Based on these strengths of character, employees can continue to develop in line with their needs and functions with the competent support of managers. Through regular personnel development meetings, employees set individual goals together with their managers.

Social diversity within the company is supported and also optimally aligned with the respective life situation. Around 40% of colleagues are already dependent on flexible models, e.g. as parents, in order to find a balanced work-life integration.

## 16. Qualification

The transfer of and access to specialist knowledge is a central point that is constantly being optimized within the company. The interdisciplinary team ensures that skills and knowledge are shared across the ranks. As an expanding company, it is essential to facilitate the retention of knowledge and, above all, to provide new colleagues with sufficient support through the knowledge they have acquired. Every new employee is assigned a mentor who, in cooperation with their line manager, gradually familiarizes them with the day-to-day business and work processes.

The level of knowledge increases with each new colleague, which is why selection is based exclusively on qualifications. Through lifelong learning and the willingness of employees to develop their skills and knowledge at all times, W+P advises its customers today and in the future with sound specialist knowledge.

With the floor radio (<http://www.der-flurfunk.de/>) a publicly accessible and specialist knowledge database has already been created for the company, which deals with current topics and is sorted by keyword. This means that not only external interested parties, but also the company's own employees can benefit from the knowledge.

In addition, the W+P Academy has been held at regular intervals since 2017 as a training program for all employees on a wide range of topics. Since 2019, the W+P Forum has complemented employees in the exchange of learning, which strengthens the error culture and promotes the exchange of knowledge across locations.

The following offers were made available to employees in 2022:

- Knowledge database (wiki) and blog
- Participation in twelve academies on technical and internal contents
- External specialist lectures and training courses (e.g. English course or coaching)
- Role plays and workshops

- Participation in networking events
- Participation in webinars and online training courses
- Further development of standards and tools
- Cross exchange across the three locations

Training courses are held both internally and externally. The knowledge acquired is passed on and communicated within the team as training material. Specialist presentations and documentation are also archived for other employees to access. This ensures that each employee's employability is maintained through individual support.

The aim is constant and targeted further training for all employees, motivational incentives and mutual support within the team.

### Performance indicator G4-LA6

**Type of injury and rate of injury, occupational diseases, lost days and absenteeism, and total number of work-related fatalities by region and gender.**

In 2022, no injuries were recorded in the course of S+P's activities due to safety precautions.

### Performance indicator G4-LA8

**Health and safety topics covered in formal agreements with trade unions.**

The employees of W+P are not unionized. Therefore, no agreements exist.

### Performance indicator G4-LA9

**Average annual hours of training and development per employee by gender and employee category.**

The W+P Academy is based on a points system. Employees have to achieve a certain number of points per year, which is assessed independently of time (see point 16. Qualification).

### Performance indicator G4-LA12

**Composition of governance bodies and breakdown of employees by employee category according to gender, age group, minority group membership and other diversity indicators.**

At the top of the supervisory body are the two managing directors, who use the coaching principle to give employees the tools they need to solve their tasks.

to solve the tasks. In the team itself, the principle of dual control is applied to monitor results. 45% of management positions are held by women and 55% of management positions are held by men, while all employees are between the ages of 20 and 65. 50% of employees are younger than 30.

### Performance indicator G4-HR3

**Total number of incidents of discrimination and corrective actions taken.**

No cases of discrimination have been reported in the company. Therefore, no reparation measures have been initiated or demanded. W+P sees itself as a tolerant and diverse team and accepts every ethnic origin, skin color, gender, religion, political views, national or social background.

## 17. Human rights

As described in points 14 Employee rights and 15 Equal opportunities, human rights go hand in hand with employee rights and internal values. Employees and managers have no intention of ignoring any of these laws. W+P promotes open, fair and transparent interaction with colleagues and customers.

In addition, it is a matter of concern to increasingly oblige service providers, cooperation partners and customers to comply with CSR guidelines if this is not already the case.

### **Performance indicator G4-HR1**

**Total number and percentage of significant investment agreements and contracts that include human rights clauses or that have undergone human rights screening.**

All investment agreements and contracts were reviewed from a human rights perspective.

### **Performance indicator G4-HR9**

**Total number and percentage of operations assessed for human rights and human rights impacts.**

The business segment does not contain any risks for cases of forced or child labor. As a non-manufacturing company, neither the type of activity nor the geographical location can be classified as a risk to human rights. All locations in Germany are checked by the laws and values with regard to human rights. All employees voluntarily carry out their work in a fair and satisfying working environment.

Through the customer development process, W+P jointly creates a valuable working environment so that employees can perform their tasks in an appealing and motivating working environment.

### **Performance indicator G4-HR10**

**Percentage of new suppliers that were screened using human rights criteria.**

The service providers/partners are audited by W+P at regular intervals on the basis of the CSR guideline.

### **Performance indicator G4-HR11**

**Significant actual and potential negative human rights impacts in the supply chain and actions taken.**

W+P is interested in long-term and good partnerships. In the case of a new partnership (no previous business relationships or contacts), the relationship is reviewed during the initial contact phase in accordance with the following criteria:

- Violation of applicable law (e.g. Money Laundering Act)
- Credit check via DWA
- Examination of conflicts of interest



## 18. Community

As a regionally based company, W+P promotes the local economy. For example, we pay attention to the local presence of the respective service providers when preparing offers and thus support the local market. In doing so, the company draws on the network at the three company locations.

“The concept is only as good as the users feel comfortable with it,” says founder Dr. Roman Wagner. For this reason, the consulting company does its utmost to support users in their labor and human rights. W+P creates a sustainable workplace strategy to maintain employability and an optimal working environment for external employees. This is a very valuable service that significantly strengthens the communities in the regions in which the company operates.

W+P sees itself as a provider of ideas and tries not only to convince its customers of the importance of sustainability, but also to encourage everyone to adopt a sustainable strategy through public events, such as the **GREEN LUNCH**, or with presentations at universities, conferences, etc.

Dr. Roman Wagner has been a regular lecturer at numerous universities since 2008. These include EBS, IREBS, KIT, Kaiserslautern University of Applied Sciences and Aschaffenburg University of Applied Sciences.

With more than 20 publications in specialist journals and a dissertation on “Meeting quality in office buildings”, which came second in the Real Estate Research Prize, the management team is keen to impart the knowledge required for sustainable office concepts to as many people as possible.

Since 2020, there has been a W+P vineyard in Mömbris near Frankfurt, which is designed to appeal to schools, kindergartens and clubs. Workshops are held at this inclusive vineyard to get children and young people interested in nature and the local area, raise awareness and facilitate social activities.

In 2021, we supported the 2010 age group of SG Harheim 1946 with a jersey sponsorship.

In 2022, W+P was a partner of the Anna Schaffelhuber Grenzenlos Camp for the first time - a vacation camp for young people with and without physical or mental disabilities. We made a contribution to the children's accommodation.

In 2022, we also supported Youfarm in Augsburg, a support center for children and young people in difficult circumstances, with our manpower as part of corporate volunteering. 12 employees were given an afternoon off to help build a wood store. Tools and materials are now stored there.





In addition, Dr. Roman Wagner, Jens Schneider and other company executives are regularly active as lecturers at various universities. These include EBS, IREBS, KIT, Kaiserslautern University of Applied Sciences and Aschaffenburg University of Applied Sciences. We also support initiatives to introduce students to the real estate industry in the context of "fireside evenings".

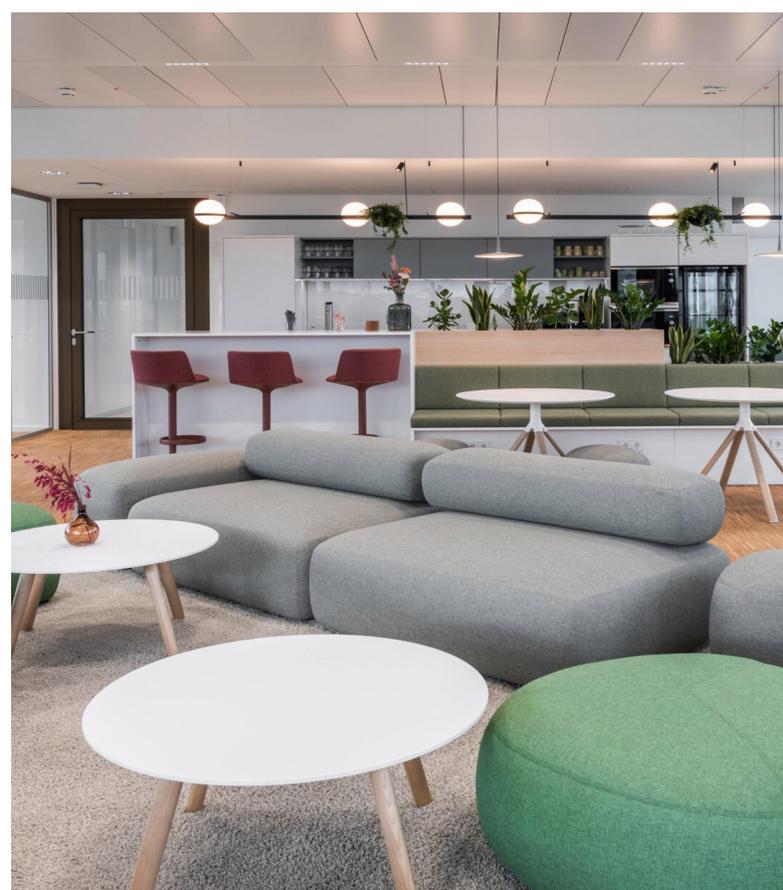
With more than 20 publications in specialist journals and a dissertation on the subject of "Encounter quality in office buildings", which came second in the Real Estate Research Prize, the management is highly interested in imparting the knowledge required for sustainable office concepts to as many people as possible.

An abridged version of bachelor's student Anna Kunkel's thesis on "Office working environments of the future - needs analysis for employers and employees", which was written in collaboration with W+P, was published and awarded a prize by the IWM Institute for Real Estate Economics and Management at Aschaffenburg University of Applied Sciences.

**Performance indicator G4-EC1**  
**Direct economic value generated and distributed**

The value generated by W+P is directly linked to the fees earned by its clients. The company aims to achieve annual sales growth of 20-30 percent, accompanied by an adequate increase in the workforce. This ambition is evaluated at the end of each year according to the corresponding target definitions and used as the basis for the targets for the following year.

A detailed list of economic values is not explicitly reported. An aggregated balance sheet report is published annually in the Federal Gazette.



## 19. Political influence

W+P is a completely independent company and does not make any donations or other financial contributions to political organizations, parties or politicians.

## 20. Law- and guideline compliant behavior

The management is responsible for compliance with and communication of legal/regulatory requirements, as well as for the infrastructure and working environment. However, every employee is required to independently check their own processes with regard to legality and accuracy.

The company ensures that customer property of any kind is handled responsibly, as this point is the subject of the employment contracts with the employees. All results submitted to the client are checked using the dual control principle. The clearly structured processes also optimize internal workflows and make the services used transparent and traceable.

### Performance indicator G4-SO3

#### Total number and percentage of operations assessed for risks related to corruption and significant risks identified

All three W+P locations were audited and assessed as risk-free. As an employer, the company has clearly stated that it will not accept any gratuities beyond invitations to networking events.

As a service provider, W+P carries out independent, product-neutral tenders for its customers.

To ensure complete neutrality in this context, the company has clear and unambiguous guidelines that are monitored by means of regular spot checks. In this way, W+P prevents negative behavior.

### Performance indicator G4-SO5

#### Confirmed cases of corruption and actions taken

To date, no cases of corruption are known or have been uncovered.



