

nhs* group

ESG Report 2025

Report by the project team

“Sustainability at nhs* group”

nhs* | Member of
winglobally 



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Project team



„We want to
make nhs*
sustainable.“



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Project timeline



“So, what’s the point of this?”

Importance of ESG compliance

ESG describes a framework for sustainable corporate development based on three pillars:

- * **E**nvironment
- * **S**ocial
- * **G**overnance

What was initially considered an additional compliance requirement is now seen as an essential part of corporate strategy. Integrating these value-adding practices offers strong synergies for innovation, competitiveness, and corporate growth.

The project schedule for 2025:

- * 2025 was primarily marked by reduced capacity within the project team. In addition to absences due to maternity leave, a three-month sabbatical also led to reduced capacity and, consequently, slower progress.
- * We continued to hold our project meetings to discuss the status of our goals. We have since replaced one goal, which was mutually agreed to be concluded in 2024, with a new approach. More on this in the “Environment” section.
- * A highlight was the first nhs* Walking Challenge, which was received with enthusiasm and significantly advanced our Goal #5.

Goals & Status Quo



Environment

The “Environment” section refers to a company's impact on the planet and covers topics such as:

- * Environmental protection
- * Climate protection
- * Energy efficiency
- * Waste and environmental management
- * Resource management
- * etc.

Goal #1: Digitalization and a paperless office

- * Our goal is to process only digital receipts in financial accounting and payroll accounting.
- * Our reporting to customers should be completely digitized.
- * We no longer want to send invoices to our customers by mail.
- * We want to digitize our internal processes so that all employees in the areas of financial accounting, payroll accounting, and tax consulting can perform their tasks from home. This also opens up potential employees outside the Rhine-Ruhr metropolitan area.
- * In the area of auditing, the goal is paperless auditing, but this should mainly take place at the customer's premises. We value proximity to the customer in the annual audit process and are convinced of the greater effectiveness of auditing at the customer's premises.
- * In the area of administration, it is important to us that there is always an employee on site in the office, regardless of the degree of digitization of the activities.

Status Quo:

- * In financial accounting, there are still a few clients who do not make their documents available via DATEV Unternehmen Online (DUO). We upload these documents to DUO ourselves. On January 1, 2025, the next phase in the transition toward mandatory e-invoicing went into effect. While the requirement won't take full effect until 2027, customers are increasingly coming to realize the need for digital processes.
- * Our international customers often use our Dracoon cloud solution to provide us with digital receipts. Dracoon is our first and best choice for data-protection-compliant document transmission. At the end of the year, the internal training plan for using the cloud solution was further refined. The plan will be rolled out over the course of 2026.
- * We made a major change to our outgoing invoicing process at the end of the year. We now send almost exclusively e-invoices. Where this is not possible, we fall back on digital invoices. Thanks to the switch to DATEV EO comfort, the creation and approval process is now 100% digital.

(Continued on next page)

Goal #1: Digitalization and a paperless office

Status Quo (continued):

- * In the area of payroll accounting, we continue to have a significantly high proportion of digital transaction data. We intend to increase this proportion further. The use of the Personio HR platform is an essential part of the digital transformation of our work processes. The platform enables centralized management of HR data, automates recurring tasks and creates transparency in processes such as onboarding, payroll accounting and holiday management. This not only increases efficiency but also frees up valuable time for strategic issues.
- * Since 2023, compilation reports and audit reports have been signed entirely digitally and delivered to our customers. By using tablet computers, we are able to implement this process entirely digitally.
- * We have achieved our goal of enabling colleagues to work from home in the areas of financial accounting, payroll accounting, and tax consulting. Some of our colleagues work from home full-time.

Goal #2: Office vs. work from home, travel

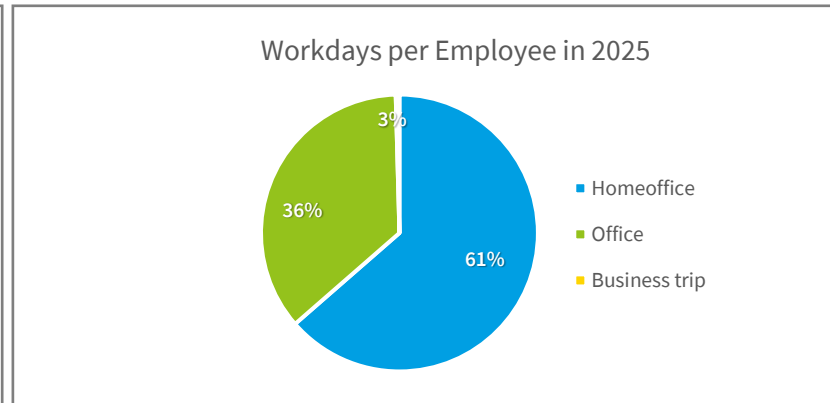
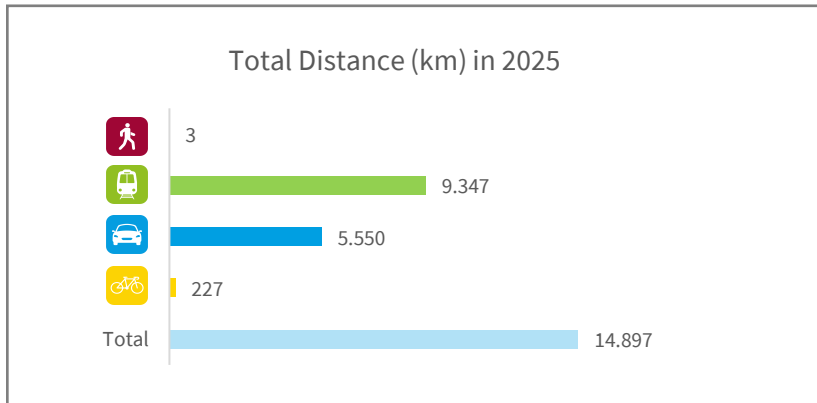
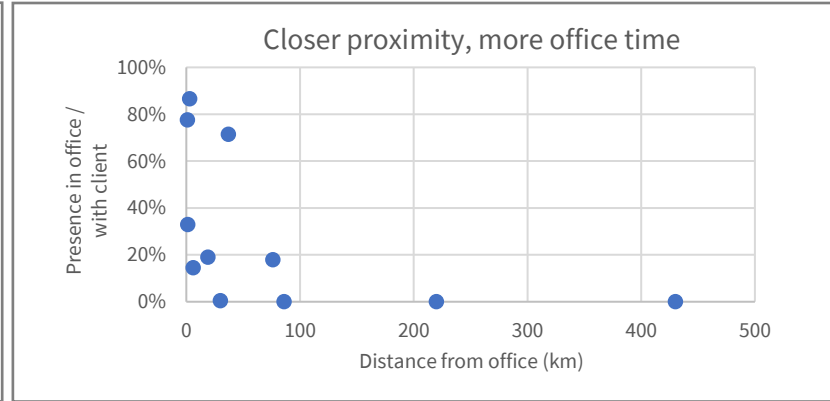
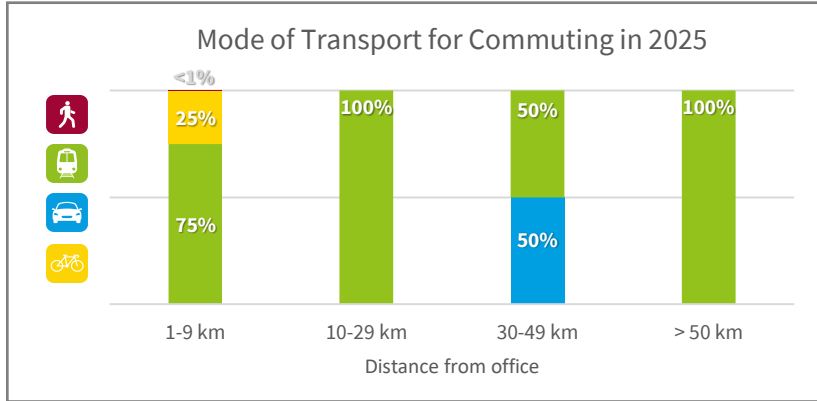
- * Our goal is to strike a balance between working from home and being present in the office.
- * A good community and working atmosphere within the nhs* group is very important to us, and we believe that this cannot be achieved exclusively online.
- * With regard to avoidable travel, we are also convinced that it is beneficial to hold many meetings virtually. Nevertheless, we consider personal contact with customers in person to be extremely important.
- * Every year, we create a movement profile of our colleagues' commuting and travel activities. Among other things, we focus on the means of transportation used. The results are shown on the following slide.

Status Quo:

- * In general, we offer our employees full flexibility to work from home. We prefer a certain level of presence in the office or at our customers' premises, especially for trainees, new employees in the induction phase, and employees in administration and auditing.
- * At the beginning of each year, we send a data collection file to all colleagues to record the distribution of activities between the office and home office, as well as the forms of mobility used. This allows us to assess the current situation and track its development.
- * We hold a weekly meeting with all colleagues via MS Teams and place great importance on participation in these meetings.
- * Our office is very much geared towards the use of public transport or bicycles. There are virtually no parking spaces for cars.
- * In 2023, we established a company bicycle scheme, which is subsidized by the nhs* group with €25 per month per employee.

Environment

Goal #2: Office vs. work from home, travel*



* The information is based solely on data voluntarily provided by employees and does not represent the entire company.

Goal #3: Micro-initiatives for the environment

- * As a company, we do not have major areas of focus—such as production or logistics—where we can make a significant difference in how we manage our processes and resources with regard to the environment. The goals of going paperless (#1) and promoting eco-friendly commuting (#2) already cover the bulk of our areas of influence.
- * We have decided to focus on smaller initiatives that benefit the environment. This could include the resource-efficient disposal of electronic waste or participating in a locally organized trash collection campaign. We are always looking for new ways to make a difference on a small scale.

Status Quo:

- * This year, we redefined our goal and discussed initial ways to implement it.
- * Our first initiative will be to participate in a trash cleanup event in Düsseldorf. These events are organized locally and focus on individual parks and green spaces, as well as the banks of the Rhine.

“Social responsibility” refers to a company's behavior toward its employees, customers, and the public and includes, among others:

- * Occupational safety
- * Health protection
- * Equal rights
- * Diversity & inclusion
- * Social commitment / volunteering
- * etc.

A close-up photograph of a person's hands holding a large, vibrant green heart-shaped leaf against their chest. The person is wearing a light-colored, textured t-shirt. The leaf is held in a way that its shape is clearly visible, symbolizing care and social responsibility.

Social

Goal #4: Equal Pay

- * At nhs*group, we firmly believe that remuneration should be based on performance and experience and should be completely independent of other characteristics such as gender, origin, religion, etc.
- * As part of nhs*'s sustainability reporting, the Equal Pay Officer is required to report on her activities, work results, and the response of the company management.

Status Quo:

- * In 2023, we attempted to develop key figures that would represent equal pay between the sexes. However, we found that the total number of our colleagues was too small to develop figures that did not refer to individual persons.
- * As a result, we decided to appoint an equal pay officer to compare the salaries of our colleagues in terms of qualifications, experience, and respective working time models, and to identify any critical cases to the partners and report on how to deal with them.
- * The measures derived from the report are discussed during the annual performance reviews.
- * This was carried out again in 2025. The equal pay officer had full access to all salary data for all employees

Goal #5: Social commitment of the nhs* group and its employees

- * Overall, we want to support the social commitment of our colleagues and create a lasting social commitment for the nhs* group.
- * We do not want to limit our involvement to providing financial resources but also want to offer active support on site.

Status Quo:

- * In 2025, we launched our first nhs* Walking Challenge. For two weeks, we tracked and tallied how many kilometers each person walked every day. The final score was calculated based on teams of three.
- * A special incentive: The more kilometers we walked, the larger the donation!
- * After doing our part for our health, it was time to do some good for others—for paws, claws, and whiskers alike! Our donation went to the Hilden Animal and Nature Conservation Association, where our colleague Tanja volunteers. Siegfried and Bo warmly welcomed us for the handover and gave us exciting insights into current projects during a short tour. We're confident our donation will go exactly where it's needed: into good paws!

Goal #6: Employee satisfaction

- * We want to maintain and further improve a high level of employee satisfaction. We are convinced that a good working atmosphere is an important factor in the success of our company.
- * We believe that the initiative shown by our colleagues is important for the nhs* group and also for employee satisfaction.
- * Well-trained employees are able to cope with the daily challenges of our work without feeling overwhelmed or frustrated.
- * In order to promote sustainable employee satisfaction, we will conduct an annual employee satisfaction survey and report on the results.

Status Quo:

- * The survey results showed that while overall satisfaction has increased, some areas have deteriorated. To better differentiate the ratings, we conducted a second survey on these key topics.
- * The key topics for 2025 were professional development, administration, and communication from the company's leadership. Based on the gaps identified by the survey results, we have launched communication and training initiatives.
- * We were very pleased with the results of the top five areas and will, of course, continue to maintain the established policies and approaches.
- * We will assess the impact of the measures taken in the next survey.

Goal #6: Employee satisfaction

Results for 2025

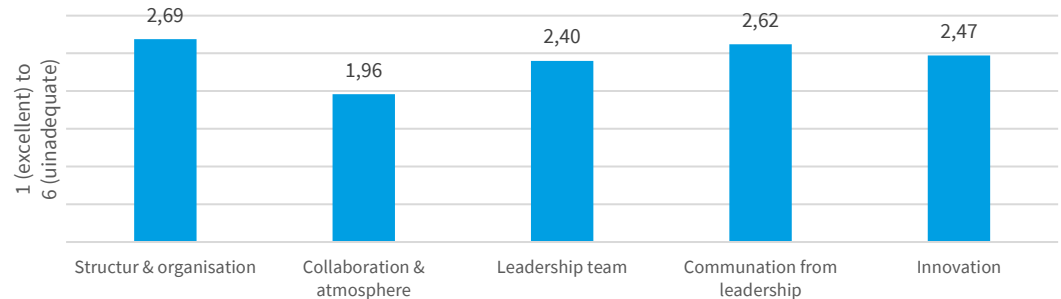
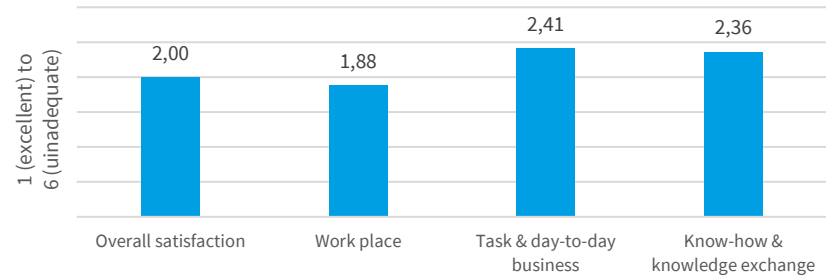
Top 5

- * It is the competence of the individual that counts, not gender, origin, or age
- * Work-life balance
- * Flexible working hours
- * Positive work environment
- * Promotion of independent action / Importance of initiative and responsibility (tied)

Flop 5

- * Further education
- * Creative work / Company management provides information on the strategic direction (tied)
- * Not enough time to keep work knowledge up to date / Opportunity to focus on tasks (tied)
- * Involvement in decision processes / Efficiency of processes/ Amount of administration (tied)

Average for Each Topic



Corporate governance deals with the responsible management of the company and covers the following topics:

- * Corporate values
- * Corporate guidelines
- * Partnerships
- * Risk management
- * Reputation management
- * etc.



Governance

Goal #7: Select our clients and comply with ethical principles

- * We identify with our clients and our work. It is important to us that our clients meet certain requirements and do not fall under our defined negative list.
- * At the beginning of 2023, the Institute of Public Auditors in Germany (IDW) published a code of values for public auditors in Germany ([IDW Code of Values 2023](#)). The code describes the values that auditors stand for and the principles that guide them in their work. Trust and sustainability are among the core values. The code is intended to be applied by professionals and to give the public a better understanding of the services provided by auditors.

Status Quo:

- * This year, we finalized the list of principles that guide how we work with one another and with our customers.
- * Our task for 2026 is to develop concrete plans for how we will implement these individual principles and fully integrate them into our daily work.

Goal #8: Continuing education and developing proficiencies

- * The skills available within the nhs* group must be geared towards the requirements of our customers. Skills development must be closely linked to the company strategy.
- * As with the goal of employee satisfaction, the following applies here: well-trained employees are able to cope with the daily challenges of our work without feeling overwhelmed or frustrated.
- * The skills available within the company must also be known and accessible to all colleagues.
- * The nhs* group should continue to develop; to this end, all colleagues must also continue to develop.

Status Quo:

- * We maintain an overview of the company's internal competencies, which are important for providing services to our clients on the one hand, and are available due to our employees' prior experience and continuing education on the other.
- * During annual performance reviews, if any development potential is identified, we work with employees to agree on measures designed to further develop, maintain, or deepen their competencies.

Goal #9: Client satisfaction

- * Of course, the satisfaction of our customers is important to us.
- * Our goal is to know the degree of satisfaction and, above all, dissatisfaction in order to identify potential for improvement.

Status Quo:

- * Personal interaction with our customers is particularly important to us. To receive targeted and concrete feedback, we plan to schedule dedicated meetings where the focus is not on day-to-day work, but on the business relationship.
- * We began the preliminary work in 2025. To ensure we could receive structured feedback that we could evaluate and use to derive concrete action steps, we first had to establish the framework for the feedback meetings.
- * Now that the framework is in place and the first meetings are being planned, implementation will begin in 2026.

Company



Die nhs* auf einen Blick

2016

Establishment

office in
Düsseldorf



Our services

Audit
Tax
Accounting
Payroll
Consulting

Second
office in
Cologne



40+
employees

Clients in more than **15 countries** with focus on Japan

nhs*

Member of

winglobally 

Network partners in 35 countries in Europe,
Asia and North and South America



International Network

winglobally 

The nhs* group is the German member of winglobally.

Network partners in over 35 countries in Europe, Asia and North America.

We collaborate with our network partners to provide our clients with fast and competent service when they have international accounting needs.

Further information at: www.winglobally.ch



Closer to clients. Deeper in the topic.

The nhs* group's consultancy portfolio is designed to deliver individual strategies that reflect the client's specific needs.