



Corporate Social Responsibility Report 2022

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Management Summary



HUMAN RIGHTS



LABOUR



ENVIRONMENT



ANTI-CORRUPTION

With more than **400** lawyers, tax advisors, and notaries at **9** locations, HEUKING is one of the largest German business law firms with an international orientation. Founded **50** years ago, HEUKING is one of the top **20** law firms in Germany in terms of revenue, according to industry publisher JUVE.

Quick Facts

34
nations

~ 61%
share of women

~ 41%
of employees are part-time

~ 10%
of female Equity Partners
are working part-time

687 t
Scope 1 emissions

519 t
Scope 2 emissions

5461 t
Scope 3 emissions

8
SDGs in focus

8
years of sustainable development



Introduction

About this Report

Dear Reader,

We are pleased to present our Corporate Social Responsibility Report for the past fiscal year 2022¹. At HEUKING, sustainability is a central part of our corporate philosophy, and we are proud to actively address the challenges and opportunities of sustainable development within the planetary boundaries' framework².

In line with the UN Sustainable Development Goals (SDGs³), we see it as our responsibility to work towards a positive development of the social and environmental initiatives of our organization. We see this as the primary task of sustainable corporate management and have therefore anchored the topic of sustainability in our Articles of Association as a management task. With this report, we would like to give you a transparent insight into our sustainability efforts within our law firm.

Our goal is to act as a firm with an effective and holistic sustainability strategy. We follow an integrated approach with ongoing reporting to internal stakeholders (Management and the Sustainability Committee) as well as externally through publication on our [website](#) to provide regular and transparent information on our sustainable business development. Our sustainability strategy determines how we achieve sustainable growth while increasing value for our clients.

In this report, you will find details about our strategy, our goals, and the progress we have already made. We aim to be transparent about our sustainability efforts and provide insight into future initiatives and ideas.

This report has been prepared in conformity with the GRI Standards⁴ and includes a reference to the GRI Index. Our overarching guiding principle is also to support the 17 UN Sustainable Development Goals and the principles of the UN Global Compact⁵.

¹ The last [report](#) was published in April 2022.

^{2, 3, 4, 5} See [Appendix & Glossary](#) for definition.

We invite you to read the report and welcome your feedback, suggestions, and ideas on potential improvement suggestions for our sustainable contributions. Because only together can we bring about continuous positive change.

Thank you for your interest and support.

With sustainable greetings,



Managing Partner Organization, Business Processes and Digitalization

Dr. Johan Schneider



Sustainability & Inclusion Manager
z.abulzahab@heuking.de

Zoe Abulzahab

Growth, Change, Values – Signposts of a successful law firm

“We want to use our excellent positioning in the coming years to continue to grow and remain successful,” emphasizes Managing Partner Dr. Andreas Urban. “Of course, this also includes constantly developing ourselves further.” Contributing to the law firm's success is the fact that its clientele is not only numerous but also broadly diversified: HEUKING's expertise is trusted not only by mid-sized companies but also by DAX corporations, international clients, and public sector clients. “Our success is the success of our clients,” is the Managing Partner's conclusion. “The essence of lawyers is the will to succeed for their clients.”

Another foundation for success is the company's international focus. In this context, Dr. Urban refers to the philosophy of fulfilling client wishes in the best possible way in cooperation with proven full-service law firms worldwide. “We do not have to be represented everywhere in the world ourselves. But we accompany our clients in their investments abroad and select the best law firms as needed, even outside our network. Standing still is a step backward. That is why we want to continue to grow in the next few years,” says the Managing Partner, because this would allow the firm to shoulder even larger projects. The business law firm is not only focusing on the expansion of IT competencies or digitalization, it is also building in particular on the excellence of its employees. Dr. Urban: “Not all of our legal activities can be automated because business law advice is

complicated and complex.” As lawyers are “trusted advisors” helping clients to implement their goals, they will remain important partners in the future.

“We believe that the need for legal advice will continue to grow,” adds Dr. Urban. “This development will be shaped above all by investors from abroad. Growth drivers are internationalization, increasing government regulation, and environmental, climate, and nature protection, which can trigger several regulatory changes.”

„But despite all our successes, we must not forget one thing - our core values! Entrepreneurial freedom and independence are essential in the legal profession, even to sometimes take unpopular positions and to stand by one's clients in unpleasant situations,” he emphasizes. “We therefore have high standards in our law firm, we hold this conviction high and this must be lived by the entire firm in the future as well.”



*Managing Partner Dr. Andreas Urban on success, developments and the future of a successful business law firm.
From Rheinische Post, special supplement, 2021*

Company Profile

Overview Company Data

According to JUVE, HEUKING is one of the top 20 German business law firms based on revenue.

Our approximately 400 lawyers, tax advisors, and notaries work in 20 practice groups at nine locations in Germany and Switzerland. In addition, HEUKING has seven international desks and is a member of the World Services Group.

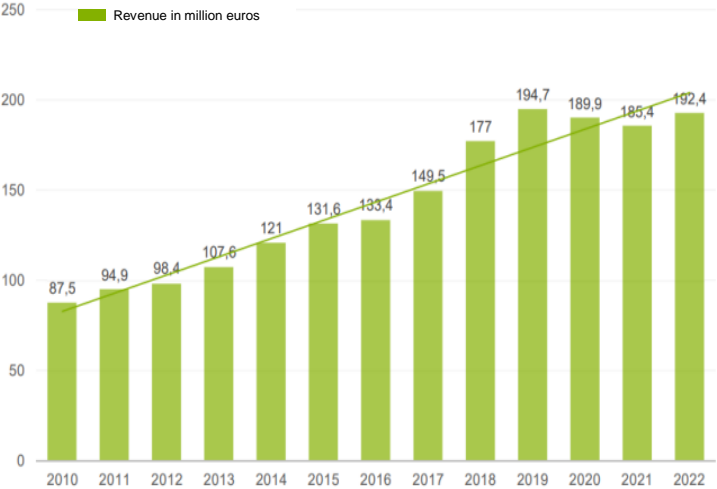
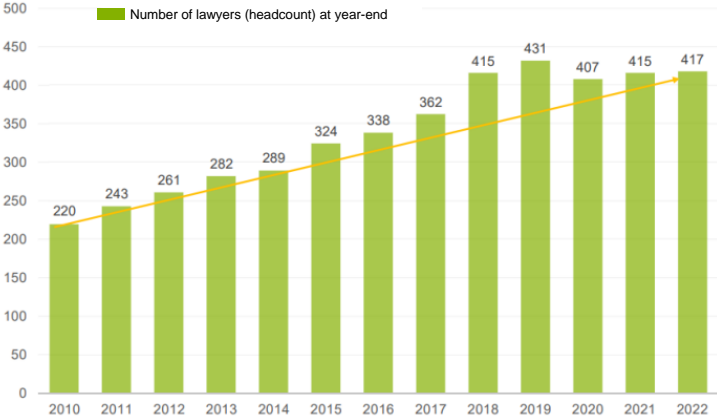
The partnership was founded in Düsseldorf in 1971 by the current name partners Dr. Hans Günter Heuking and Dr. Wolfgang Kühn.



Overview Corporate Development

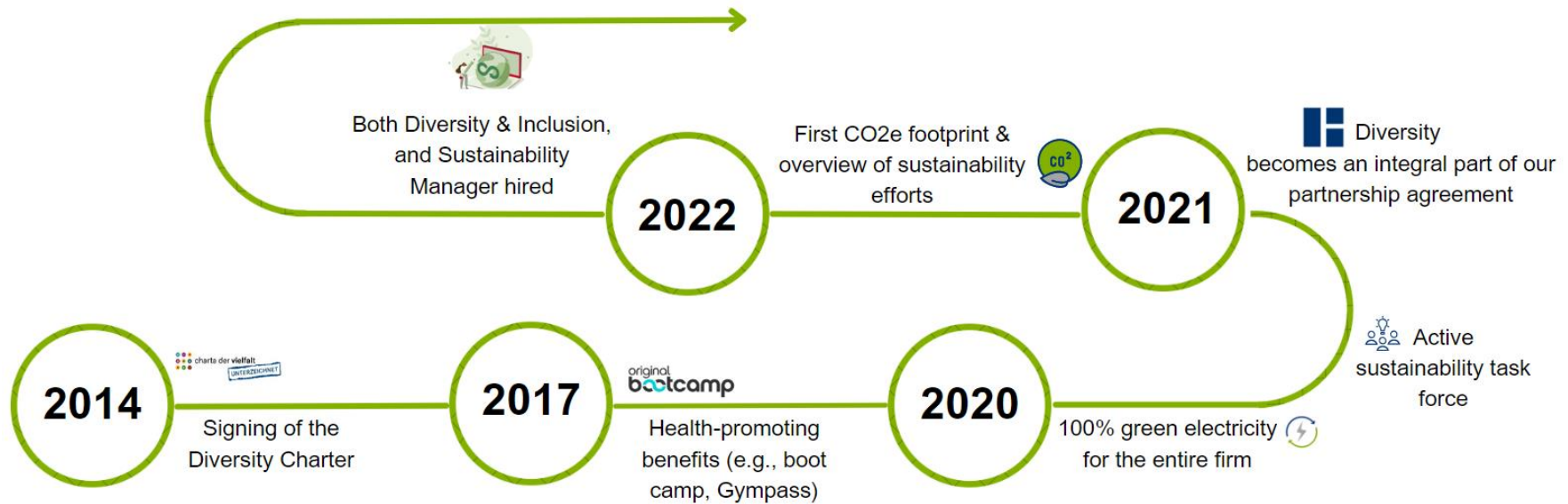
HEUKING has been able to constantly grow in both revenue and headcount in recent years. As of December 31, 2022, HEUKING employs 1,118 people, of which 687 are female and 431 are male. This number includes both our salaried professionals and our equity partners. The number of professionals has increased by an 89.55% over the past 12 years.

HEUKING has also seen a consistently positive development in terms of revenue. From 2010 to 2022, the firm's revenue increased by 119.89%. Despite a temporary decline during the Corona pandemic, the linear trend line has continuously increased since 2010.



Our Path to Sustainability

8 years of sustainable development at HEUKING...



Business Ethics

We have established a Code of Ethics, which is regularly revised. This Code summarizes the ethical principles of the firm and can be viewed [here](#).

Our Claim and Consulting Approach

Our work is based on three maxims: independence, flexibility, and tailored to the client's needs.



National Law Firm with International Network

At nine offices in Berlin, Chemnitz, Cologne, Düsseldorf, Frankfurt, Hamburg, Munich, Stuttgart, and Zurich, HEUKING advises both German and international clients in various areas of German law. The law firm is part of a global network of independent business law firms - the World Services Group - and works closely with foreign partner law firms based on good friend relationships to offer its clients comprehensive legal advice on an international level.



HEUKING Sustainability Ecosystem

HEUKING works with a network of organizations committed to a more sustainable future. As an active member of various external associations and networks, we are dedicated to the implementation of SDG 17 to promote sustainable development through our collaboration with other law firms and institutions. Our most significant memberships include:

Principles



Networks



Sustainability Roundtable of corporate law firms

Membership in various colleges and universities



External associations



Supporters of the **German Sustainability Award**

B·A·D

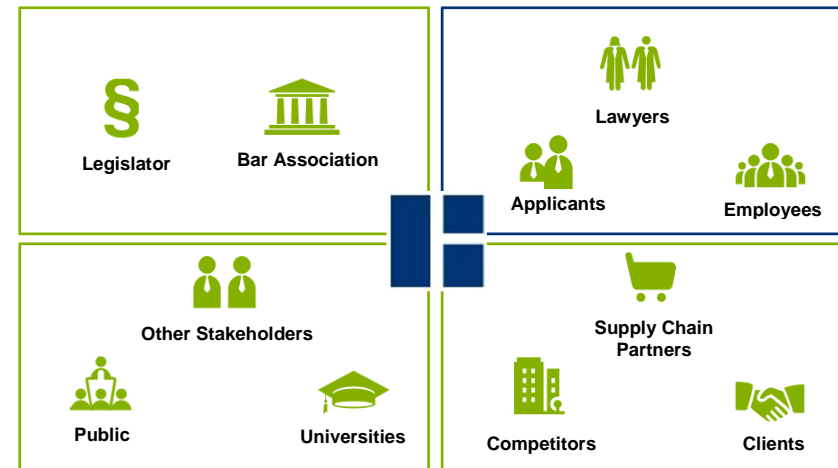
Membership in the relevant professional chambers

BWD

A Dialogue with our Stakeholders

HEUKING takes a holistic approach to sustainability and recognizes the importance to be in constant dialogue with our stakeholders. We strive to maintain transparent and open communication to understand and respond to the interests and expectations of our various stakeholders. Through dialogue with our stakeholders, we aim to ensure that our sustainability strategy and activities are aligned with their relevant needs and concerns. Our stakeholders include clients, employees, suppliers, universities, legislators, the public, and other interest groups.

We use various tools and channels to facilitate dialogue, including face-to-face meetings, surveys, workshops, online platforms, and regular reporting. Interaction with our clients is essential to understand their expectations and requirements. We hold regular meetings to assess their satisfaction and use clients' feedback to improve our services. Further, this helps us to strengthen our client relationships and build long-term partnerships. Likewise, a constant dialogue with our employees is an essential part of our sustainability strategy. We promote a culture of open communication and encourage our employees to contribute their ideas, concerns, and suggestions. Through employee surveys, we want to ensure a positive working environment.



External
Internal

The dialogue with our stakeholders is an ongoing process that enables us to improve our resilience and sustainability performance. Moreover, we are able to respond to changes in the environment and society. We strive to incorporate the feedback and insights we receive into our strategy and business practices to create long-term sustainable value for all our stakeholders.



Dr. Andreas Urban

Managing Partner Strategic Development and Communication & Marketing



Dr. Pär Johansson

Managing Partner Finance and Quality Assurance



Boris Dürr

Managing Partner Human Resources



Dr. Philip Kempermann, L.L.M.

Managing Partner IT

Management

HEUKING's management includes five Managing Partners who are responsible for the law firm's strategy. Each Managing Partner is accountable for the area assigned to him. Dr. Johan Schneider's assigned areas of responsibility include sustainability. Thus, the topic is located at the highest organizational level to ensure a coherent sustainability strategy throughout the firm and our various offices.



Dr. Johan Schneider

Managing Partner Organization, Business Processes and Digitalization

At HEUKING, 46% of all partners are lateral entrants to the firm. Our upper management level in the specialist areas consists of 57.14% female and 42.86% male directors.

Compliance

At HEUKING, the understanding of compliance goes beyond mere adherence to legal and regulatory requirements. Integrity and socio-ethical standards form the basis of our compliance management in our law firm and provide the framework for our freelance activities.

To meet this requirement, our firm established an in-house compliance unit years ago, which, in close cooperation with the firm's Compliance Officer, has set up and continuously developed internal risk management.

Risk Management

The risk management of our firm implements more than just the legal and regulatory “minimum standards.” From the mandate acceptance process to the selection of our suppliers,

compliance means not only “must” or “may,” but also dealing with the question of whether we, as a law firm, “want” to do so.

We have established our risk management on three pillars:

- 1** **Uniform mandate** acceptance process including sanction and money laundering checks as well as checks for conflicts of interest;
- 2** **Regular monitoring** of mandates and files for indications relevant to money laundering in particular;
- 3** Dedicated and needs-based **training concepts** for professionals and employees.

Know-Your-Client

An essential component of our internal risk management is the know-your-client process. Before acceptance, the firm's mandates are subject to a full compliance check to ensure that we only work on those that have been screened according to specially defined criteria and thus meet our compliance standards.

For us, the compliance check does not begin with the acceptance of the mandate, but already in the run-up, before a professional even "applies" for the mandate. At this stage, potentially conflicting and risky mandates are examined in detail and evaluated on a case-by-case basis. Once the mandate has been accepted, it undergoes further checks before it can be electronically filed in the firm's administration program. Here, all persons involved in the mandate itself and other risk factors are examined. If the examination leads to the conclusion that a mandate entails a higher-than-normal risk, Management decides whether or not the mandate is compatible with the principles of the firm.

To be able to correctly recognize and evaluate the "red flags," HEUKING has taken organizational measures that apply throughout the firm and implemented various control and review processes. Numerous aids such as guidelines, checklists, and

FAQs on various compliance topics provide all professionals and employees with the necessary know-how.

In addition, the compliance team is a professional contact for personal dialogue and provides individual, needs-based training on various compliance topics. Based on the knowledge gained, the compliance management system is continuously developed and adapted to current trends.

This also includes the possibility of reporting violations of the compliance guidelines at any time. For this purpose, an internal reporting office has been set up to receive confidential information on compliance-relevant issues and violations.

Anti-corruption

It is anchored in our firm's values that we do not tolerate any conduct that raises doubts about the integrity of our organization. This applies not only to our advisory activities for our clients, but also to our dealings with cooperation partners and service providers.

Therefore, HEUKING has established firm-wide guidelines to provide a binding framework for proper conduct in dealing with (potential) clients, authorities, cooperation partners, and service providers. We aim to convince our clients through the quality of our work. We also apply this standard when selecting our business partners from whom we purchase goods and services. The selection process and the relevant criteria are transparent and comprehensible for the persons involved. In our dealings with clients and authorities, it goes without saying that we refrain from any conduct that could give rise to suspicions of improper behavior.

Data Privacy and Information Security

Data and information of individuals as well as of companies are a valuable asset. We respect the privacy of individuals and the legitimate interest of companies to protect internal company and business secrets.

In addition to complying with our professional duty of confidentiality towards our clients, we collect and process data only to the extent necessary for the required purposes. We constantly ensure the confidentiality of all data and information entrusted to us to protect them effectively against misuse. This is ensured by an internal data protection management system in close cooperation with the Data Protection Officer, the Information Security Officer, and their teams.

Sustainability Performance in our Focus Areas

This chapter provides insight into HEUKING's ongoing sustainability initiatives especially focused on the UN Sustainable Development Goals. We highlight our SDG priorities and mapping, materialities, social responsibility, and environmental performance.



Focus Areas

- 8 materialities identified
- 8 focus SDGs



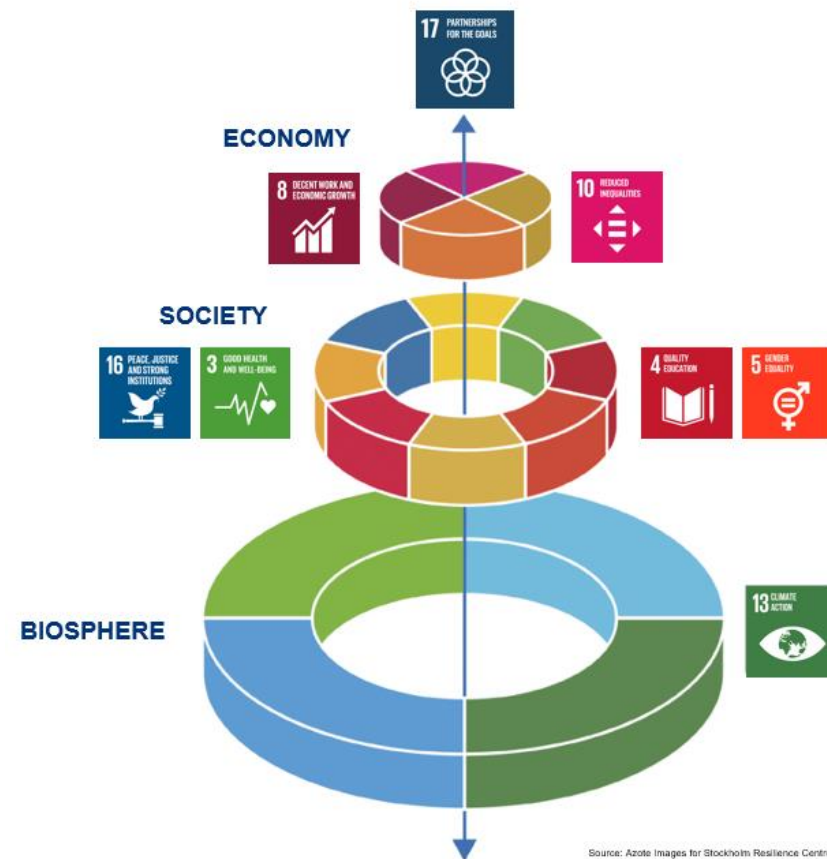
Environmental Performance

- 687 t Scope 1 emissions
- 519 t Scope 2 emissions
- 5461 t Scope 3 emissions



Social Responsibility

- 34 nations
- ~ 41% of employees working part-time
- ~ 61% female employees
- ~ 10% female Equity Partners in part-time



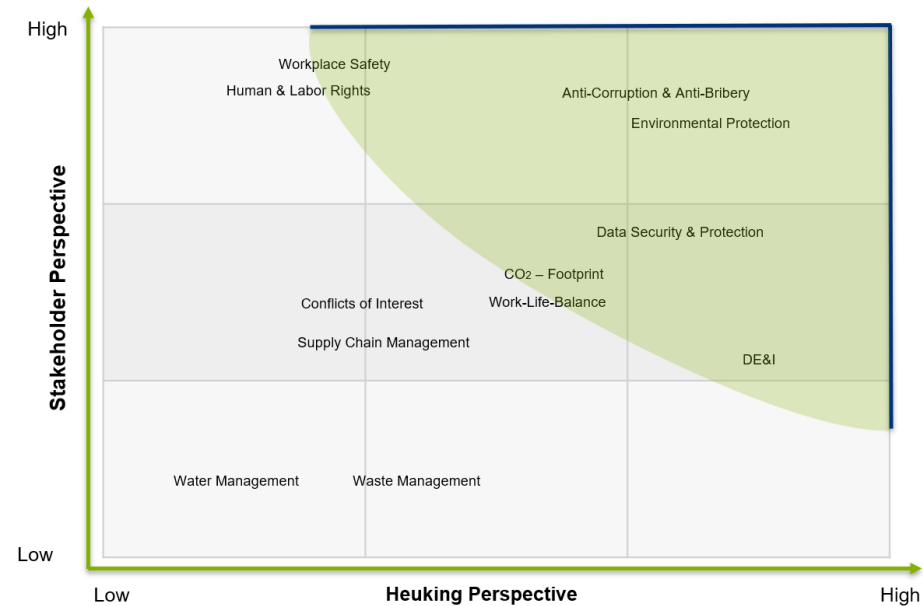
Source: Azote Images for Stockholm Resilience Centre

Materialities

Following an internal materiality analysis at HEUKING and the assignment to various SDGs, our focus areas result from the materialities presented. These reflect our priorities and help us to positively contribute to sustainability and address the relevant challenges. By integrating these materialities into our strategic direction, we can take targeted action and improve our performance in the identified areas.

Our materialities address the significant economic, environmental, and social impacts of the firm, as well as issues that impact the assessments and decisions of our stakeholders. When considering sustainability issues, we follow the GRI standards and consider both internal and external perspectives. Focus areas are identified through a thorough analysis of our available resources to derive the strategically relevant sustainability topics for HEUKING.

Please refer to the detailed overview in the Appendix to see how the materialities are addressed by HEUKING.

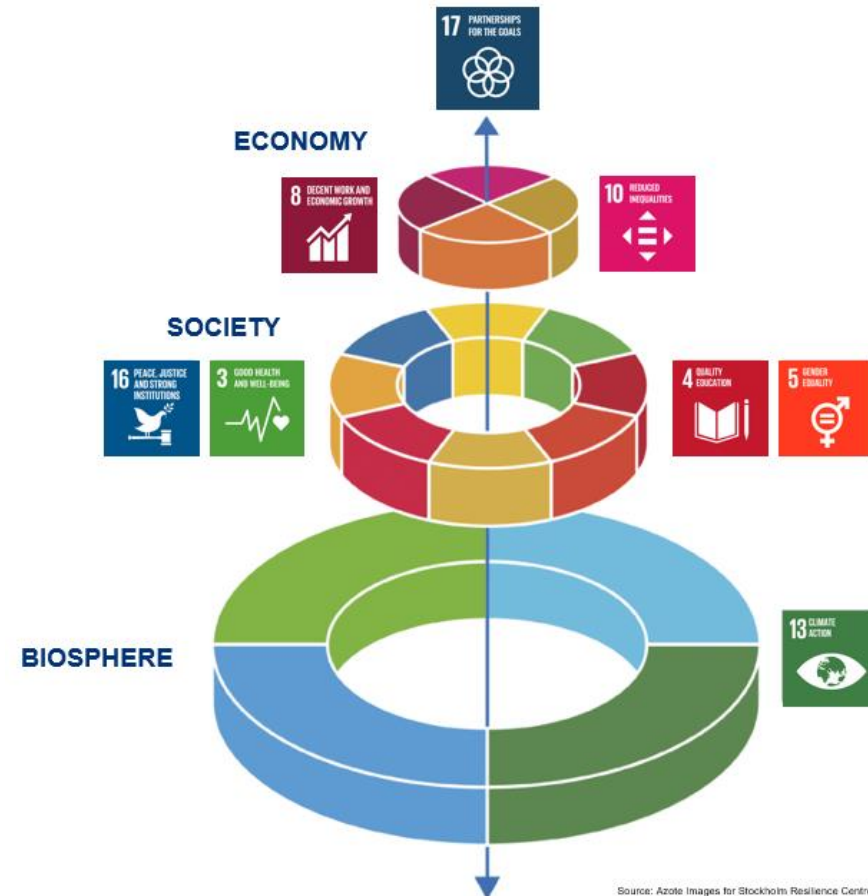


SDG Priorities

Our cross-facility approach is to relate our sustainability actions to the United Nations Sustainable Development Goals (SDGs) in support of the 2030 Agenda.

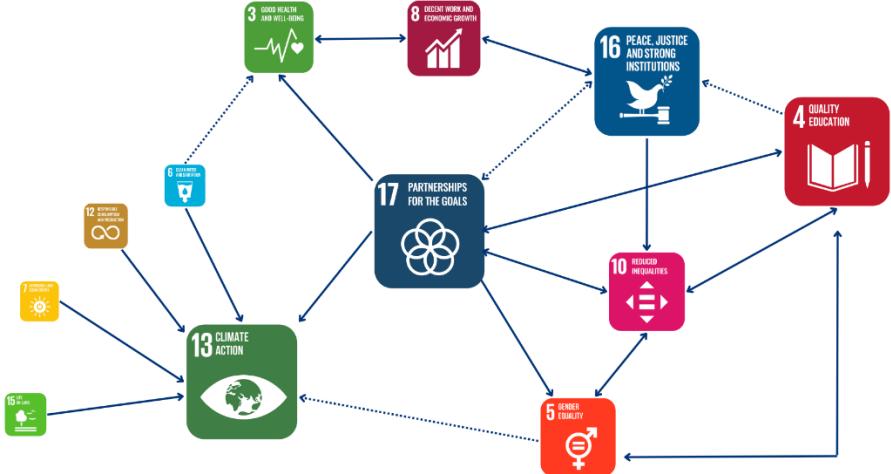
In line with the aforementioned materiality analysis, we identified several SDGs that are of particular relevance to HEUKING. SDG 17 is the highest priority as we seek to build partnerships to achieve the SDGs and promote sustainable development. In addition, SDG 8 (decent work and economic growth) and SDG 10 (reduced inequalities) are relevant, as HEUKING aims to promote social justice and fair working conditions. Further, SDG 16 (peace, justice, and strong institutions) and SDGs 3, 4, and 5 (health, quality education, and gender equality) are considered priorities. Finally, SDG 13 (climate action) is also included in our materiality priorities to do our part to protect the biosphere and combat climate change.

On the following pages, we present our measures to achieve the SDG targets, transparently and critically analyze our progress, and outline the most essential indicators.



SDG Mapping

The SDG Network Model prioritizes the SDGs using a systems analysis to map the network of goals that are most important to our firm. At HEUKING, we have taken the core business perspective to prioritize the SDGs in line with our mission statement, values, and strategy. The resulting SDG network model shows a division of the different SDGs into three **priority levels** (recognizable by the size of the images), the **direction of influence** (see arrowhead) also shows the **direct and indirect relationship** between these goals (dashed line = indirect, solid line = direct).



Social Responsibility

Our Approach



In our Sustainability Report, we place particular emphasis on the social aspect of sustainability, as we firmly believe that responsible and sustainable action must encompass not only environmental factors but also social concerns.

In this chapter, we would like to give you an insight into our efforts to achieve positive social impacts and contribute to the well-being of our employees, clients, and the community.



Occupational Safety & Well-Being

- The safety and well-being of our employees are one of our priorities at Heuking. We comply with our legal obligations regarding occupational safety and work closely with the B-A-D Group to ensure the highest standards.
- Additionally, we offer a variety of benefit programs aimed at promoting physical and mental well-being and creating a positive work environment. Our goal is for our employees to feel valued and well taken care of at Heuking.

Human & Labor Rights

- At Heuking, we place great importance on human and labor rights, and we have documented our principles and guidelines regarding these rights in our Code of Ethics, which is accessible to all employees.

Diversity, Equity & Inclusion

- At Heuking, diversity and equal opportunities are highly valued, reflected in our workforce comprising 34 different nationalities and a female representation of 61.84%.
- We actively promote an inclusive work culture and foster equal opportunities through initiatives such as the "Courage for Career" talent program and participation in LGBTIQ+ events, such as the #GesichtZeigen campaign.
- As early as 2014, we signed the "Diversity Charter," committing ourselves to work together without prejudice and with respect, regardless of sexual identity, disability, or ethnic origin.

Heuking Academy

- At Heuking, we focus on our employees' personal and professional development.
- We offer various training programs, including "Welcome Mentoring" for new colleagues, internal "Career Mentoring" to provide targeted support for career development, and "Welcome Days," a four-day onboarding program that offers a comprehensive introduction to our firm, software, and tools.
- Furthermore, we have launched the "Courage for Career" program, specifically aimed at promoting women's advancement through focused coaching. A total of 20 participants are part of this program to expand their professional opportunities.

227
events

were held in 2022 in connection with the Academy

400
training hours

were given to staff and attorneys.

2,936
participants

have attended the events.



Occupational Safety & Well-Being

HEUKING complies with all legal obligations within the scope of occupational safety and is committed to the topic of well-being.

This includes the long-standing cooperation with the B-A-D Group, which, with 5,000 experts in Germany and Europe, serves 280,000 companies with over 4 million employees in the most diverse areas of prevention. At HEUKING, B-A-D is responsible for all issues connecting to occupational health and safety at all our offices.

To promote the well-being of our employees, HEUKING offers various corporate benefit programs. These range from employee offers for various fitness subscriptions to the organization of sports events such as outdoor boot camps, yoga, or self-defense. Likewise, we offer corporate bike leasing for our employees.

Since 2017, all these offers have been an integral part of health promotion at HEUKING. Further, all these company benefits are available to both full-time and part-time employees.

Occupational Health and Safety

Duty of control

Monitoring of internal instructions and their fulfillment.

Duty of instruction

Annual demonstrable instruction on the hazards at the workplace.

Duty of care

Measures to prevent occupational accidents, (occupational) diseases and work-related health hazards.

Duty to organize

First aid and emergency organization and provision of the financial and human resources required for this purpose.

Duty of equal treatment

The principle of equal treatment must be observed in all areas.

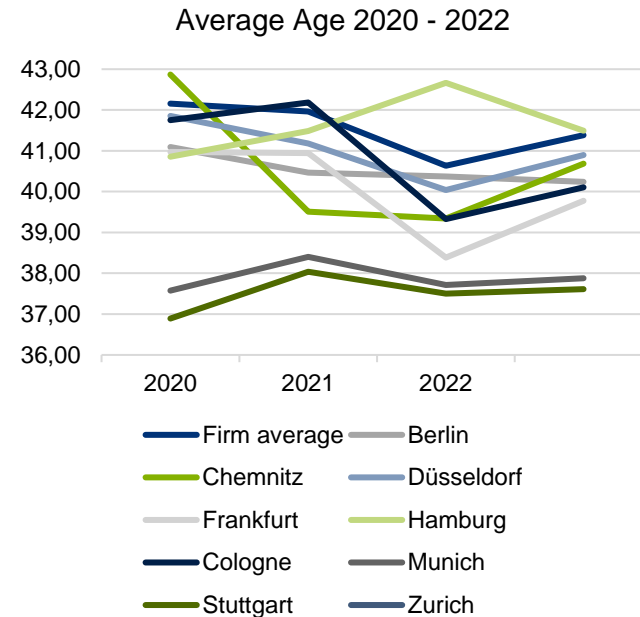
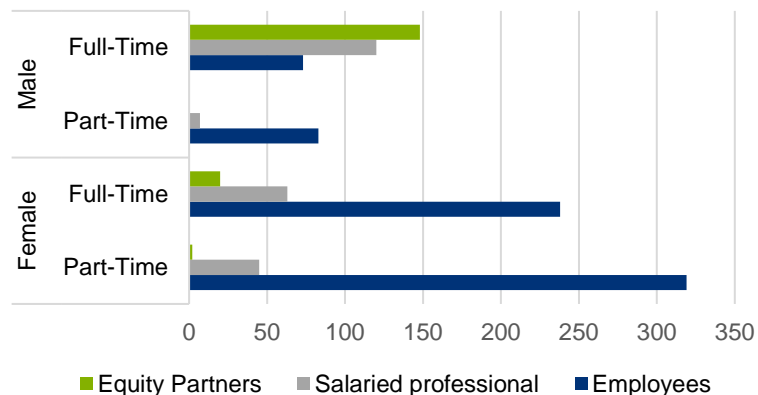
Diversity, Equity & Inclusion

At HEUKING, we are committed to diversity, equity, and inclusion to create a working environment characterized by mutual respect and equality. Our commitment to these values and the result of our efforts to date are shown in this chapter.

Focus on Diversity

Diversity at HEUKING is reflected in different dimensions. One example of our diversity is the representation of 34⁶ nations within our law firm.

Full-time vs. Part-time 2022



In 2022, the average age within the firm was 40.63 years. The number of full-time employees, salaried professionals, and equity partners increased from 2021 to 2022 by a total of 23 people.

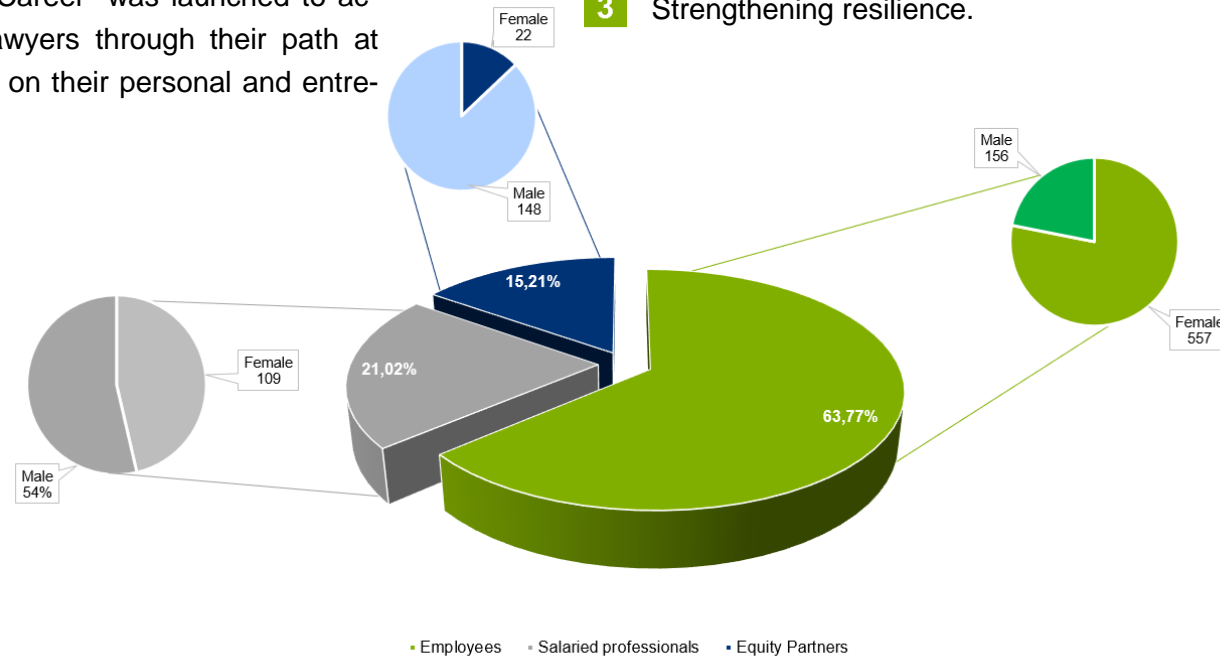
⁶ As of: 06/20/2023.

Equality

Gender equality is one of our priorities. Women account for 61.86% of the firm's staff, demonstrating our commitment to the advancement of women in the legal industry. In 2022, we saw an increase of 4.76% in female equity partners compared to the previous year. In addition, 40.79% of our employees are taking up the offer of part-time work, resulting in a more balanced work environment. Furthermore, in the fall of 2022, the talent program "Embrace Your Career" was launched to accompany 20 salaried female lawyers through their path at HEUKING and to work together on their personal and entrepreneurial competence.

The goals of the talent program were:

- 1 Expansion of entrepreneurial potentials, in particular, the development or strengthening of market positioning and visibility in the market, thereby increasing acquisition revenues;
- 2 Strengthening cross-selling activities through the creation of an internal network, as well as;
- 3 Strengthening resilience.



Diversity Charter

In 2014, we signed the Diversity Charter “Charta der Vielfalt,” an initiative to promote and value all employees regardless of gender, nationality, ethnic origin, sexual identity, religion, age, disability, or ideology. This commitment is deeply anchored in our corporate culture and reflected in our daily actions.

Family Friendliness

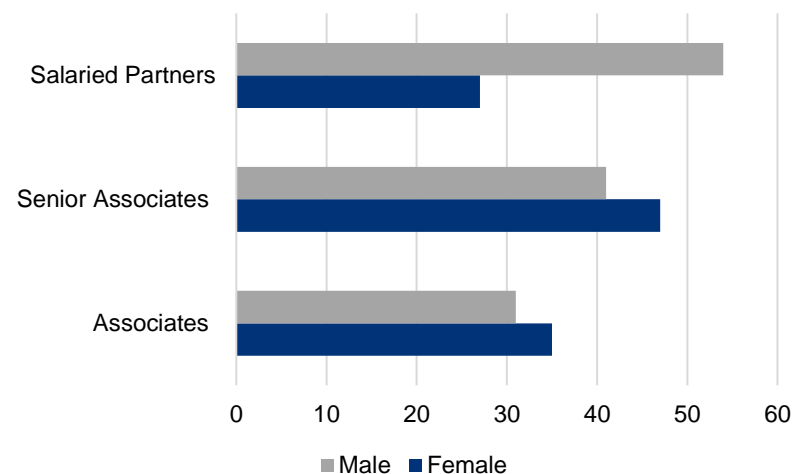
We don't just want to talk about equality in the legal industry in theory but live it in practice. Therefore, it is self-evident for us that both parents take enough time for their family and children. Whether it's taking parental leave, flexible working hours and remote working, or setting up family rooms in our offices - we offer fathers and mothers alike the opportunity to make various care models compatible with work. To put it in figures: since 2019, 49 lawyers and 74 employees have taken parental leave, 40.79% of all employees are working part-time.

Making Diversity Visible

We are also actively engaged in the LGBTIQA+ community. Our participation in “Sticks & Stones,” the largest German trade fair for LGBTIQA+, and our cooperation with the LGBTIQA+ career network ALICE with the #GesichtZeigen campaign are just a few examples of our commitment to

diversity. You can find additional cooperations under the chapter [“HEUKING Sustainability Ecosystem.”](#)

Gender Distribution Salaried Professionals 2022



HEUKING Academy

For the further education of all employees, the HEUKING Academy offers numerous opportunities to deepen individual competencies. The offer for personal and professional (further) development is open to everyone, whether professionals, employees, or trainees.

In general, HEUKING offers a demand-oriented range of courses designed in close cooperation with our colleagues and is also adapted and supplemented during the year.

In 2022, **2,936** participants attended **227** hosted events, with approximately **400** hours of continuing education.

Included in the **227** events are software training, seminars on entrepreneurial, methodical, and professional competence, impulse lectures, and practice group-internal seminars to build area-specific expertise.

In addition, some of our locations offer the **“Welcome Mentoring”** program, which is aimed at young professionals and facilitates their entry into professional life through six months of mentoring. Likewise, HEUKING offers **“Career Mentoring,”** which includes career guidance by experienced salaried or equity partners of the respective location.

Target Group	Opportunities
Interns	<ul style="list-style-type: none"> ■ HEUKING Summer School ■ Social Events
Trainee lawyers and research assistants	<ul style="list-style-type: none"> ■ Social Events ■ HEUKING Mentoring Program ■ Full-day seminars and exam courses in cooperation with Kaiserseminars ■ Legal revision courses
Employees	<ul style="list-style-type: none"> ■ Impulse lectures ■ Seminars on various topics ■ MS Office web training
Lawyers	<ul style="list-style-type: none"> ■ Technical seminars (e.g., balance sheet training) ■ Methodological seminars (e.g., time management) ■ Entrepreneurial seminars (e.g., social media workshops) ■ “My Way & HEUKING” program to develop acquisition skills

To make it easier for new joiners to get started at our firm, the HEUKING Academy offers **“Welcome Days,”** a four-day onboarding program to introduce them to the firm and its organizational structure, as well as topics such as compliance and train them in the most important software applications.

To ensure a consistently high level of quality in our training programs, each event includes a feedback survey via a digital feedback tool. In addition, there is quarterly reporting on our events, pre- and post-event discussions with the speakers and annual exchange discussions with the target groups.

We work every day to ensure that HEUKING lives diversity at all levels. The HEUKING Academy supports this goal, for example, through the individual development program **“Mut zur Karriere”** (“Embrace Your Career”). It was designed to promote women through gender-specific coaching. Currently 20 female participants will focus on three main topics, namely, entrepreneurship, self-care, and mindset. This takes place during a twelve-week coaching phase in the period from September 2022 to June 2023, which will be developed in four successive phases. First, the participants take part in three quarterly Pioneer Meetings, both to get to know each other and to jointly define their goals for this program. This is followed by a kick-off event with a series of workshops, then twelve weeks of

group coaching takes place. The program will be rounded off with a final event focusing on individual coaching.

Social Commitment

Our social commitment at HEUKING essentially focuses on four donation groups to enable positive change with maximum reach through targeted support. We support projects and institutions with a focus on humanitarian aid, education & research, and children's aid. In addition, we are financially committed as a partnership and individually with pro bono activities for the strengthening of the community by supporting local projects, which enables us to react at short notice and in an uncomplicated manner. One example is our continuous support for people in the Ukraine. In 2022, HEUKING not only sent clothes and monetary support, but we also bought an ambulance.

Donations Cluster	Percentage Share
Humanitarian Aid	50.91%
Education & Research	21.74%
Social Aid	3.45%
Children's aid	3.39%
Institutions	20.51%

Innovation

Here, we would like to give you a brief overview of how HEUKING uses innovative approaches to support our clients in making sustainable commitments with regard to environmental, social, and economic aspects. An important

building block is our whistleblower system, WhistleFox. WhistleFox supports companies in identifying potential incidents such as legal violations or misconduct as quickly as possible, both internally and externally (e.g., within the supply chain).

By using WhistleFox, companies are able to identify legal and economic risks at an early stage to react quickly and thus avert damage to the company. Among other things, it can be used as an effective management tool that enables companies to keep track of various corporate social responsibility (CSR) issues and to address company-specific risks. Not only environmental violations, but also human rights violations, discrimination and bullying as well as governance aspects such as corruption and money laundering may be addressed as incidents.

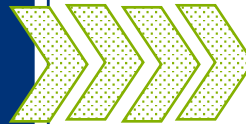
WhistleFox thus plays a central role in the monitoring and control of CSR issues in companies. The system enables a holistic view of sustainability aspects and supports us in accompanying our clients on their way to responsible and sustainable corporate management.

Environmental Performance

Our Approach



The firm has taken various measures to improve ecological sustainability. These include promoting e-mobility, installing charging stations for electric and hybrid vehicles at several locations and using 100% green electricity. HEUKING has also launched initiatives such as the HEUKING Leasing Bike program to encourage employees to use climate-friendly means of transportation.



In this chapter, we would like to give you an insight into our efforts to optimize ecological performance. These ecological efforts are part of HEUKING's holistic sustainability approach.



687 t
Scope 1 emissions

519 t
Scope 2 emissions

5,461 t
Scope 3 emissions

GHG emissions

- Total GHG emissions: **6,667 t CO₂e**
- Scope 1 emissions: **10.30%**
- Scope 2 emissions: **7.79%**
- The breakdown of emissions into different scopes reveals that Scope 3 (**81.91%**), particularly purchased services, constitutes the largest source of emissions for Heuking in the year 2021

Energy Management

- In the year 2022, the total electricity consumption of the entire firm amounted to **1,208,389 kWh**, which is approximately 2.8% less per employee than in the previous year, 2021, when electricity consumption was **1,217,944 kWh**.

Mobility

- In alignment with SDGs **3**, **13**, and **17**, Heuking has initiated various programs to provide our employees with an environmentally friendly and health-promoting work environment.
- These initiatives include the Heuking Leasing Bike program, where employees have access to a wide range of leasable bicycles, participation in the "Bike to Work" campaign, and the provision of job tickets.
- Furthermore, Heuking is committed to electric mobility and has installed charging stations for electric and hybrid vehicles at multiple locations, all powered by **100%** green energy.

GHG Emissions

In order to make concrete progress towards our climate goals and thus realize decarbonization projects as part of our holistic sustainability approach, it is necessary to understand the scope of greenhouse gas emissions generated by HEUKING. The balance is calculated based on the GHG Protocol and explained in more detail in this chapter. In line with SDG 13, our approach focuses on incorporating climate action into our plans (13.2), for example by calculating our total GHG emissions per year (13.2.2) and increasing education and awareness in the organization on this topic to reduce climate impacts (13.3).

These three scopes add up to a total of 6,666.81 tons of CO₂e. Additionally, these 6,667 tons of CO₂e emissions can be broken down into different GHG categories within the different scopes. This makes it clear that the main share of emissions at HEUKING can be found in Scope 3. The largest source of emissions was purchased services, which account for 29.48% of the CO₂e footprint. The table shows the emission sources for HEUKING in 2021, which will be the most important part of our reduction strategy. More detailed data can be found in our CO₂e footprint report [here](#).

Scope 1 GHG Category	t CO ₂ e	Percentage share
Mobile combustion	622.60	9.34%
Fugitive emissions	64.32	0.96%
Total Scope 1	686.92	10.30%
Scope 2 GHG Category		
Heating	499.06	7.49%
Electricity	19.97	0.30%
Total Scope 2	519.03	7.79%
Scope 3 GHG Category		
Purchased goods and services	1,965.62	29.48%
Business trips	1,194.08	17.91%
Leased goods	1,149.94	17.25%
Commuting	887.30	13.31%
Fuel and energy-related activities	245.07	3.68%
Operational waste	18.67	0.28%
Use of sold goods	0.18	0.00%
Total Scope 3	5,460.86	81.91%
Total Scope 1, 2, and 3	6,666.81	100%

Energy Management

In 2020, electricity purchasing for the firm's eight German locations was centralized. Since this change, all purchased electricity comes from 100% renewable energy sources (green electricity).

In 2022, the electricity consumption of the entire law firm amounted to 1,208,389 kWh, which is about 9,555 kWh less than in the previous year with an electricity consumption of 1,217,944 kWh. Per employee, electricity consumption decreased by 2.88% from 1,112 kWh (2021) to 1,080 kWh in 2022.

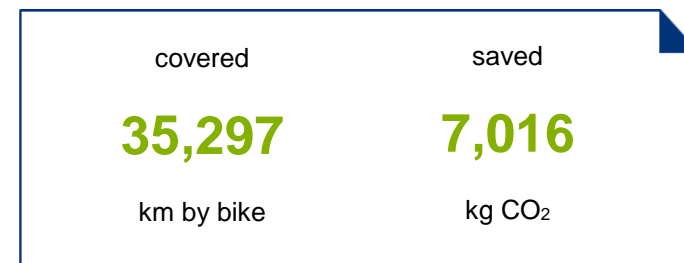
Mobility

In line with SDGs 3, 13, and 17, HEUKING has launched several initiatives to enable all employees to come to work in a climate-friendly and ideally also health-promoting way. It is important to us to live up to our quality standards for our clients and at the same time to provide our employees with a balanced and healthy working environment - these two goals are not contradictory. Our initiatives therefore focus on promoting employee health, including free access to sports facilities (3.1 and 3.3), integrating measures to combat climate change into

our corporate strategy (13.2), and entering into cooperative ventures to optimize implementation options (17.1).

Thus, the **HEUKING Leasing Bike program** was launched in December 2021 in cooperation with EURORAD, which provides an extensive portfolio of leasable bikes. Our employees have free choice of manufacturer and brand; the services include premium all-round protection, UVV safety check, and a mobility protection package within Europe.

Since 2021, HEUKING has also participated annually in the **“Mit dem Rad zur Arbeit”** (“Bike to Work”) campaign, an initiative that encourages employees to ride their bikes to work. In 2022, 76 colleagues took part in the campaign in the period from May 1 to August 31, 2022. As a result, we have:



In addition, all our employees are entitled to a **job ticket** for the use of public transportation.

For business trips by train, HEUKING provides a **BahnCard**. In 2022, at the firm, 5% of company cars were electric and 27.39% were hybrid vehicles. Charging stations have already been installed at four locations (Cologne, Düsseldorf, Frankfurt and Munich), which are powered 100% by green electricity.



Appendix & Glossary








I. Definitions of Sustainability Terms

Abbreviatin	Meaning	Definition	Page First Mentinn
	Planetary Boundaries	Planetary Boundaries is a concept introduced by a group of scientists in 2009 to describe the ecological boundaries within which humanity must operate to ensure sustainable development.	Page 4
GHG	Greenhouse Gas	GHG is the abbreviation for greenhouse gas. Greenhouse gases are gases that contribute to global warming by trapping heat in the atmosphere and thus enhancing the greenhouse effect.	Page 32
GRI	Global Reporting Initiative	The GRI standards, developed by the Global Reporting Initiative, are a globally recognized framework for sustainability reporting. They provide companies with guidelines and indicators to measure, manage and report on their environmental, social and economic performance.	Page 4
SDG	Sustainability Development Goal	The UN Sustainable Development Goals are officially known as "The 2030 Agenda for Sustainable Development," consisting of 17 overarching goals adopted by the United Nations in 2015. The goals are intended to represent a comprehensive global agenda for sustainable development and are to be achieved by the year 2030.	Page 5
UNGC	UN Global Compact	The UN Global Compact is an initiative initiated by the United Nations and the world's largest initiative for corporate responsibility and sustainability. The Global Compact was launched in 2000 and aims to encourage and support companies to align their business activities and strategies with ten universal principles in the areas of human rights, labor standards, environmental protection, and anti-corruption.	Page 5

II. References

Materiality	Chapter	References
Anti-Corruption	<u>Compliance</u>	Page 17
Occupational Health and Safety	<u>Social Responsibility</u>	Page 23
Human Rights	<u>Code of Business Ethics</u>	
Environmental Protection	<u>Environmental Performance</u>	Pages 31 – 34
Data Privacy and Information Security	<u>Compliance/IT</u>	Page 17
CO ₂ e Footprint (emissions)	<u>Environmental Performance</u>	Page 32
DE&I	<u>Social Responsibility</u>	Pages 24 – 26
Work-Life-Balance	<u>Social Responsibility</u>	Page 23

I. SDG Index

SDG	Focus	Our contribution
	Health and well-being	<ul style="list-style-type: none"> ■ Through our health and benefits programs, we improve access to sports activities and promote the health of our employees. ■ We have a company physician and an occupational safety specialist from B-A-D at each site. ■ We offer our employees the opportunity for remote working to promote their well-being through flexibility.
	Quality education	<ul style="list-style-type: none"> ■ Improve access to quality education and training through the HEUKING Academy. ■ We offer learning opportunities and the use of a wide range of education and training modalities. This ensures that our employees and lawyers can acquire relevant knowledge. ■ In 2022, 2,936 participants attended 227 hosted events, with approximately 400 hours of continuing education.
	Gender equality	<ul style="list-style-type: none"> ■ We promote women's employment and gender equality with the "Mut zur Karriere" ("Embrace Your Career") program and our part-time partnership. In 2022, 20 female participants took part in the program. ■ Around 10% of our female equity partners use the offer of part-time partnership. ■ In total, 61% of all employees are female.
	Clean water	<ul style="list-style-type: none"> ■ By installing drinking water taps in all kitchens at the Düsseldorf and Hamburg sites, we ensure sustainable access to healthy drinking water for our employees.
	Affordable and clean energy	<ul style="list-style-type: none"> ■ Since the beginning of 2020, the firm has covered 100% of its electricity needs with green power. ■ 12.5% of our German office buildings are Gold LEED certified.
	Decent Work and Economic Growth	<ul style="list-style-type: none"> ■ HEUKING demonstrates economic and sustainable corporate growth. ■ HEUKING supports decent working conditions at all our office sites. ■ We educate and train our workforce through the internal HEUKING Academy and external training.
	Innovation	<ul style="list-style-type: none"> ■ With WhistleFox, we were the first law firm in Germany to develop a whistleblower system that digitally maps the receipt of reports, legal case processing and reporting in one application.



Diversity, Equity & Inclusion

- Through our Diversity Officer, we support diversity and promote inclusion.
- We participate in Pride Month, attend LGBTIQ+ fairs, have signed the Diversity Charter, and support communities by sending clothes and supplies to Ukraine, for example.



Climate protection measures

- HEUKING determines its operational emissions according to scientifically recognized methodologies and actively reduces them. This is achieved through various initiatives, including more climate-friendly travel options.
- We have integrated measures to combat climate change into our strategies and planning.
- We promote climate-conscious behavior through office-wide campaigns such as the waste collection campaign or the "Green Smiley Campaign."
- HEUKING obtains 100% green electricity.



Integrity and governance

- HEUKING substantially prevents corruption, money laundering and financial crime in all its forms.
- HEUKING is certified with IntegrityNext and has an internal compliance department to ensure that unlawful and unethical behavior is prevented in our company.



Partnerships and network

- HEUKING maintains numerous partnerships to ensure that our sustainability goals and those of our partners can be achieved.
- We also participate in networks such as the PMN or the Sustainability Roundtable for law firms to share knowledge and increase awareness of responsibility.

II. GRI Index

GRI Index Indication		Page	Comment
General Information			
Organizational profile			
102-1	Name of the organization	7	
102-2	Activities, brands, products, and services	7 – 8	
102-3	Location of headquarters	7	
102-4	Location of operations	11	
102-5	Ownership and legal form		Partnerschaft mbB
102-6	Markets served	11	
102-7	Scale of the organization	8	
102-8	Information on employees and other workers	8; 24 – 26	
102-9	Supply chain		Relevant as of 01/01/2024
102-10	Significant changes to the organization and its supply chain	8	
102-11	Precautionary Principle or approach	4 – 5	
102-12	External initiatives	12; 29	
102-13	Membership of associations	12	
Strategy			
102-14	Statement from senior decision-maker	14	
Ethics and integrity			
102-16	Values, principles, standards, and norms of behavior	10	These are also defined in the Code of Business Ethics
102-17	Mechanisms for advice and concerns about ethics	15 – 17	
Governance			
102-18	Governance structure	14	
102-19	Delegating authority	14	
102-20	Executive-level responsibility for economic, environmental, and social topics	14	
102-21	Consulting stakeholders on economic, environmental, and social topics	13	
Stakeholder engagement			
102-40	List of stakeholder groups	13	

102-41	Collective bargaining agreements		Not relevant
102-42	Identifying and selecting stakeholders	13	
102-43	Approach to stakeholder engagement	13	
102-44	Key topics and concerns raised	15 – 17; 19	
Reporting practice			
102-45	Entities included in the consolidated financial statements	7	
102-46	Defining report and topic Boundarie	4 – 5	
102-47	List of material topics	19	
102-48	Restatements of information	–	
102-49	Changes in reporting	4	
102-50	Reporting period	4	
102-51	Date of most recent report	4	
102-52	Reporting period	4	
102-53	Contact point for questions regarding the report	5	
102-54	Claims of reporting in accordance with the GRI Standards	4	
102-55	GRI content index	38 – 41	
102-56	External assurance	–	
Topic-specific standard disclosures: Economic Performance			
Economic performance			
201-1	Direct economic value generated and distributed	8	
Market presence			
202-2	Proportion of senior management hired from the local community	14	
Anti-corruption			
205-2	Communication and training about anti-corruption policies and procedures	17	
205-3	Confirmed incidents of corruption and actions taken	17	
Anti-competitive behavior			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	15 – 16	
Topic-specific standard disclosures: Environment			

Materials			
301-1	Materials used by weight or volume	–	
Energy			
302-1	Energy consumption within the organization	32	
302-4	Reduction of energy consumption	32	
Emissions			
305-1	Direct (Scope 1) GHG emissions	31	
305-2	Energy indirect (Scope 2) GHG emissions	31	
305-3	Other indirect (Scope 3) GHG emissions	31	
305-5	Reduction of GHG emissions	31	
Topic-specific standard disclosures: Social			
Employment			
401-1	New employee hires and employee turnover	24 – 25	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	23	
401-3	Parental leave	26	
Labor/management relations			
402-1	Minimum notice periods regarding operational changes		Confidential
Occupational health and safety			
403-3	Occupational health services	23	
403-5	Worker training on occupational health and safety	23	
403-6	Promotion of worker health	23	
Training and education			
404-1	Average hours of training per year per employee.	–	The total training hours and participants offered can be viewed on page 28.
404-2	Programs for upgrading employee skills and transition assistance programs	27 – 28	
404-3	Percentage of employees receiving regular performance and career development reviews	27 – 28	
Diversity and Equal Opportunity			
405-1	Diversity of governance bodies and employees	14; 24 – 26	
405-2	Ratio of basic salary and remuneration of women to men		Confidential
Non-discrimination			
406-1	Incidents of discrimination and corrective action taken	–	
Freedom of association and collective bargaining			

407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Not relevant
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Customer privacy

418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	42
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Legal Notice

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