



## Greenhouse Gas Accounting Report 2021

## Table of contents

<b>Management Summary</b> .....	<b>3</b>
<b>Introduction</b> .....	<b>4</b>
Overview of company data .....	4
Method 5	
System limits .....	6
Organizational system boundaries .....	6
Operational system boundaries.....	6
<b>Results</b> .....	<b>8</b>
Scope 1 .....	9
Scope 2 .....	9
Scope 3 .....	10
<b>Imprint</b> .....	<b>11</b>
<b>Contact person</b> .....	<b>12</b>

## Management Summary

In 2021, Heuking's total greenhouse gas (GHG) emissions amounted to **6,666.81** tons of carbon dioxide equivalents (t CO<sub>2</sub>e). A detailed analysis shows that purchased services are the largest source of emissions and are responsible for 29.48% of the total footprint. Heuking Scope 1 GHG emissions amount to 686.92 tons. In addition, the law firm produced 519.03 tons of Scope 2 and 5460.86 tons of Scope 3 GHG emissions.

**Summary:** Looking at the overall figures for the CO<sub>2</sub>e footprint, it is clear that Düsseldorf, as the largest office, also has the highest CO<sub>2</sub>e consumption. However, if the consumption is calculated based on the number of employees, it becomes obvious that Frankfurt (7.4 t CO<sub>2</sub>e) has the highest consumption per employee, followed by Stuttgart (6.86 t CO<sub>2</sub>e) and Munich (5.77 t CO<sub>2</sub>e). These cities are close to Heuking's yearly average consumption of 5.98 t CO<sub>2</sub>e per employee.

Cologne is just below this at 4.86 t CO<sub>2</sub>e, followed by Düsseldorf with 4.72 t CO<sub>2</sub>e. Berlin (4.17 t CO<sub>2</sub>e) and Hamburg (4.1 t CO<sub>2</sub>e) also have low per capita consumption. Chemnitz has the lowest per capita consumption at 3.91 t CO<sub>2</sub>e.



## Introduction

This report provides an overview of Heuking's GHG emissions in the period from January 1, 2021, up to and including December 31, 2021.

Due to the pandemic, many of the firm's employees had to work from home or in hybrid mode. The digital emissions of employees are included in this report to better represent the emissions of hybrid working.

## Overview of company data

Heuking is one of Germany's top 20 law firms in terms of turnover. The approximately 400 lawyers, tax advisors, and notaries are spread across 20 practice groups. Heuking also has seven international desks and is a member of the World Service Group.

The law firm has nine offices in Germany and Switzerland. The offices included in this report are the German branches in Berlin, Chemnitz, Düsseldorf, Frankfurt, Hamburg, Cologne, Munich and Stuttgart.

## Method

The calculations were carried out by an external service provider. Subsequently, this report was prepared internally based on the results of the calculations. The procedure for GHG accounting and reporting is based on 'The GHG Protocol: A Corporate Accounting and Reporting Standard - Revised Edition' and the supplementary 'Corporate Value Chain (Scope 3) Accounting and Reporting Standard', the most widely used international tools for quantifying and managing GHG emissions. These standards were developed as part of a partnership between the World Resources Institute and the World Business Council for Sustainable Development. The accounting was carried out by the principles of the GHG Protocol, which are explained in more detail below.

*Source: [ghg-protocol-revised.pdf](#) ([ghgprotocol.org](#))*

*Source: [Homepage](#) | [PROVUS](#) ([ghgprotocol.org](#))*

- **Relevance:** An appropriate materiality threshold that reflects the firm's GHG emissions and meets the decision-making needs of clients;
- **Completeness:** The accounting includes all emission sources within the selected materiality limits;
- **Consistency:** Meaningful comparison of information over time and transparently documented changes to the data;
- **Transparency:** Completeness and transparency of the dataset, with relevant issues addressed in a coherent manner;
- **Accuracy:** Minimizing inaccuracy and avoiding systematic over- or under-quantification of greenhouse gas emissions.

## System limits

CO<sub>2</sub>e balancing requires a precise definition of the system boundaries to which the footprint relates. These include both organizational and operational boundaries. The system boundaries have been defined by the control approach, i.e. they include all entities over which Heuking has operational control. The table on the right shows some of the key figures included in the GHG accounting.

### Organizational system boundaries

Organizational system boundaries describe the key organizational figures (unit and period) to which the footprint relates. The number of employees is based on the total number of employees in 2021, including those on parental leave. The table on the right shows key figures for the locations in 2021.

### Operational system boundaries

Operational system boundaries describe the emission sources that were considered in the footprint. Under the GHG Protocol, emissions are divided into direct and indirect emissions. **Direct** emissions are those that originate from sources that belong to Heuking or are consumed directly by the firm. **Indirect** emissions arise as a result of Heuking's activities but are from sources owned or controlled by another organization. Direct and indirect emissions are divided into three scopes, as explained below.

Location	Number of offices	Number of employees
Berlin	1	65
Chemnitz	1	24
Düsseldorf	1	369
Frankfurt	1	90
Hamburg	1	166
Cologne	1	177
Munich	1	157
Stuttgart	1	55
Zurich	1	11
<b>Total</b>	<b>9</b>	<b>1.114</b>

#### ■ Scope 1:

Scope 1 includes all direct GHG emissions **directly** controlled by Heuking, such as emissions resulting from the combustion of fossil fuels in (non-)mobile sources, such as the fuel consumption of the vehicle fleet. In addition, fugitive emissions resulting from the use of cooling systems, for example, are also recorded.

#### ■ Scope 2:

Scope 2 includes **indirect** GHG emissions from the generation of purchased electricity, for example, which Heuking purchases from external energy suppliers.

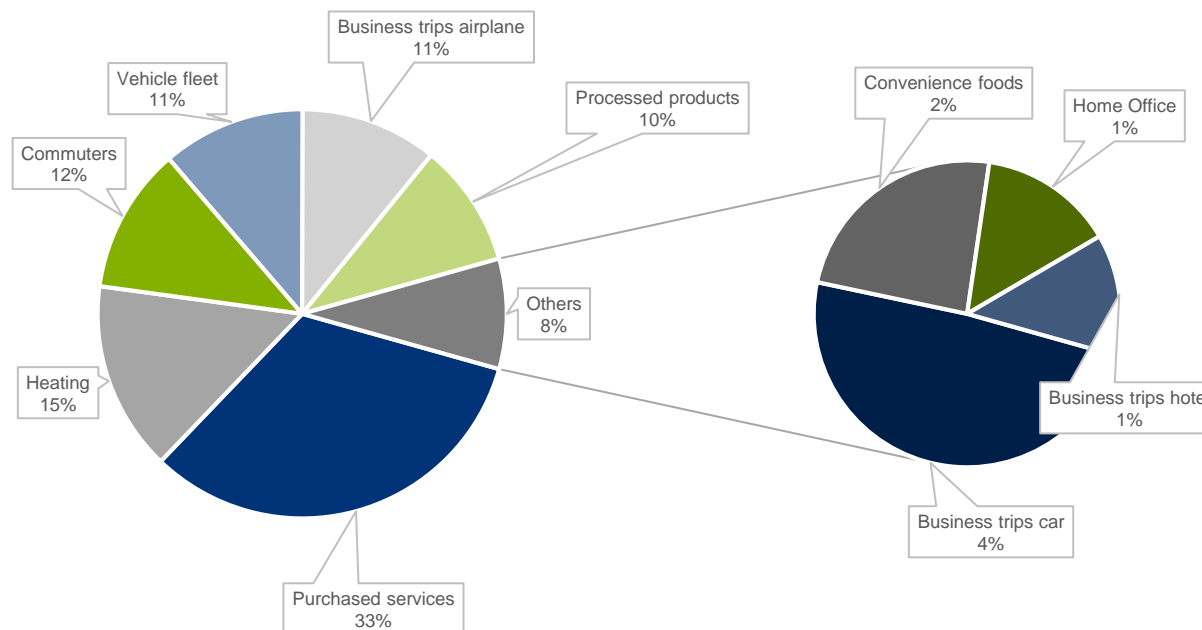
#### ■ Scope 3:

Scope 3 includes other **indirect** emissions that are not directly caused by Heuking but still have an impact on the environment. These include emissions from the extraction and production of purchased materials and services, business travel, vehicles not owned by Heuking, outsourced activities, and waste disposal. In addition, energy-related activities such as the use of district heating or district cooling also fall under Scope 3.

➔ According to the GHG Protocol, companies must disclose and report Scope 1 and 2 emissions separately. Scope 3 is an optional reporting category; however, it is strongly recommended that it is also considered and reported. Heuking has therefore decided to include this scope in the report.

## Results

The total emissions of all scopes for 2021 amounted to **6,666.81 t CO<sub>2</sub>e**. The following pages provide a detailed overview of the GHG emissions, broken down by the various scopes. Heuking produced 5.98 t CO<sub>2</sub>e per employee and 27.81 t CO<sub>2</sub>e per € 1,000 turnover. The figure below shows all sources of GHG emissions for 2021. All emissions are given in tons of CO<sub>2</sub>e.



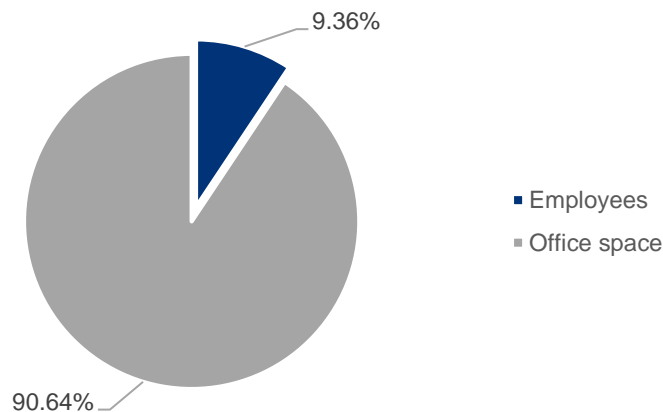


**Scope 1**

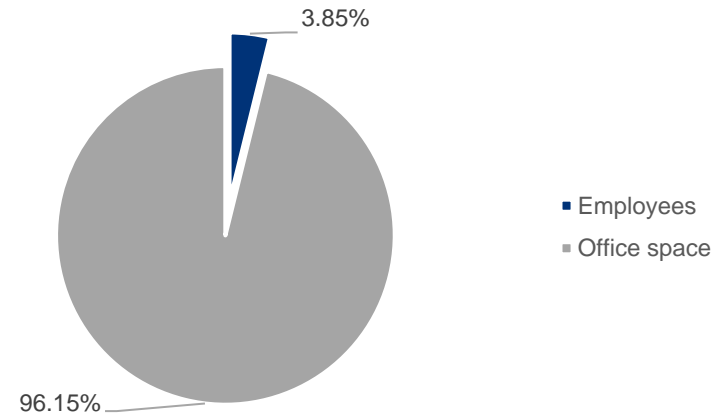
The analysis of Scope 1 emissions shows that they account for 10.30% of Heuking's total emissions. The table below provides a detailed overview of the different types of emissions within Scope 1.

Scope 1 GHG category	t CO <sub>2</sub> e	Total share in %
Mobile combustion	622.60	9.34%
Fugitive emissions	64.32	0.96%
<b>Total Scope 1</b>	<b>686.92</b>	<b>10.30%</b>

As shown, 9.36% of Scope 1 emissions are caused by employees, while 90.64% are attributable to office space.



**Scope 2**



Overall, Scope 2 emissions account for 7.79% of Heuking's total emissions. Analyzing the type of emissions, 3.85% of Scope 2 is attributable to employees, while 96.15% of the remainder is attributable to office space.

Scope 2 GHG category	t CO <sub>2</sub> e	Total share in %
Heating	499.06	7.49%
Electricity	19.97	0.30%
<b>Total Scope 2</b>	<b>519.03</b>	<b>7.79%</b>

### Scope 3

The table below provides a comprehensive overview of the different types of Scope 3 emissions. Overall, Scope 3 emissions account for a significant 81.91% of total emissions at Heuking. Analyzing the type of emissions, 2.37% of Scope 3 is attributable to office space, 40.75% to employees, and the majority of 56.88% to purchases.

Scope 3 GHG category	t CO <sub>2</sub> e	Total share in %
Purchased goods and services	1,965.62	29.48%
Business trips	1,194.08	17.91%
Leased goods	1,149.94	17.25%
Commuters	887.30	13.31%
Fuel and energy-related activities	245.07	3.68%
Operational waste	18.67	0.28%
Use of goods sold	0.18	0.00%
<b>Total Scope 3</b>	<b>5,460.86</b>	<b>81.91%</b>



## Imprint

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