

SUSTAINABILITY REPORT 2024

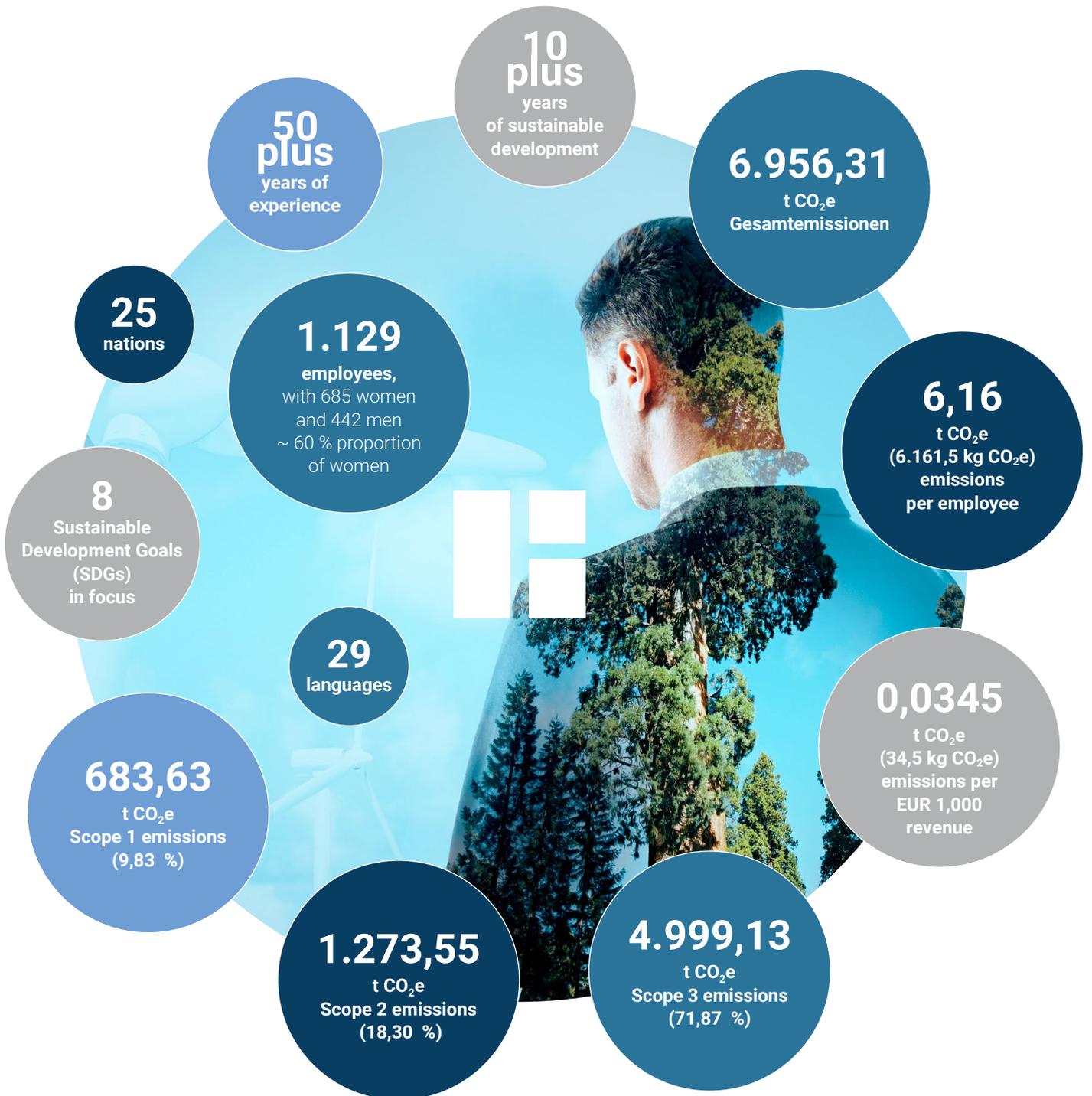




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HEUKING, founded in 1971 by Dr. Hans Günter Heuking and Dr. Wolfgang Kühn, is one of Germany's leading business law firms.

Dear reader,

We are pleased to present the Sustainability Report of our firm for the 2024 financial year. The relevance of sustainable action has continued to grow worldwide in recent years. Global challenges such as climate change, the loss of biodiversity, geopolitical tensions and social inequalities demonstrate that sustainability has become a central obligation for both business and society. In Germany, political and regulatory frameworks – including the Supply Chain Due Diligence Act (LkSG) and the Corporate Sustainability Reporting Directive (CSRD) – continue to gain momentum. At the same time, societal expectations for companies to assume responsibility and create long-term value are rising.

At HEUKING, sustainability is regarded as an integral part of our firm's strategy. Our measures and activities are aligned with the principles of responsible corporate governance and closely linked to the United Nations Sustainable Development Goals. Ecological, social and economic aspects are given equal weight in everything we do.

In 2024, we further advanced and strengthened our sustainability strategy. Our aim is to align our actions consistently with planetary boundaries and to contribute measurably to the sustainable transformation ahead. This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards and provides insight into our progress, objectives and activities in the field of sustainability. It underlines our ongoing commitment to acting responsibly and with a long-term perspective. In addition, the report fulfils the requirements set out in our partnership agreement, which establishes sustainability as a strategic objective of our firm.

We warmly invite you to read this report and engage with us. Your feedback, ideas and suggestions are invaluable for further advancing our development. Sustainable change can only succeed through open and constructive dialogue.

Thank you for your interest and continued support.

With sustainable regards



Prof. Dr. Martin Reufels
Managing Partner



Dr. Philip Kempermann, LL.M
Managing Partner



Christopher Mann
Sustainability & Inclusion
Manager

HEUKING Takes a Clear Stance

#Together against right-wing extremism – HEUKING supports the #Zusammenland campaign.

In a broad alliance, leading German media organizations have joined forces to send a clear signal against right-wing extremism. Initiated by Die Zeit, Handelsblatt, Süddeutsche Zeitung, Tagesspiegel, WirtschaftsWoche, and Ströer, the campaign advocates for freedom, diversity, and an open, democratic society. It is being promoted nationwide through large-format print advertisements, digital outdoor media, and social media channels.

#ZUSAMMENLAND
VIELFALT MACHT UNS STARK!

HEUKING is proud to support this initiative, standing alongside more than 500 companies, foundations, and associations in endorsing #Zusammenland – Vielfalt macht uns stark ("Diversity makes us strong").

BUSINESS PROFILE

8

locations



top
15

of German
business law firm
by revenue



7

international
desks



~450

lawyers,
tax consultants,
and notaries



30+

expert areas

Business data

HEUKING is one of Germany's leading commercial law firms. With comprehensive expertise in legal, tax, and notarial services, we are represented at eight offices across the country. According to the industry publication JUVE, HEUKING ranks among the 15 highest-revenue law firms in Germany. We further strengthen our cross-border capabilities through seven international desks and our membership in the World Services Group – a global network of leading business law firms.

Business Development

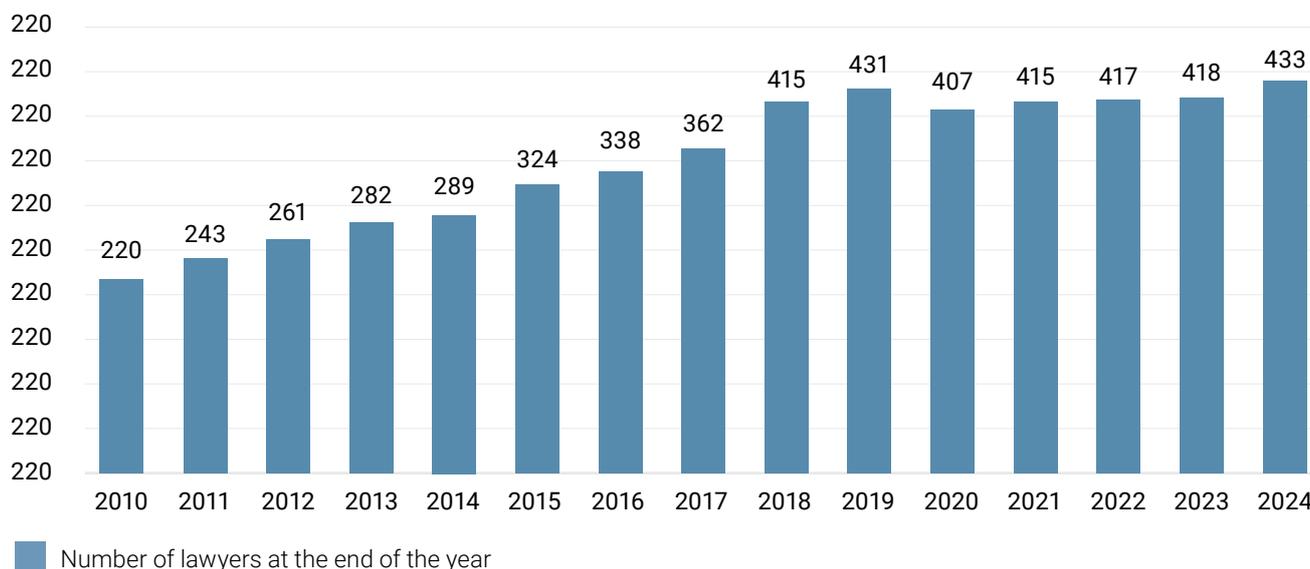
HEUKING has experienced continuous and sustainable growth for several years, both in terms of revenue and headcount.

As of 31 December 2024, the firm employed a total of 1,129 people, including 675 women and 454 men. This figure includes salaried lawyers as well as our equity partners.

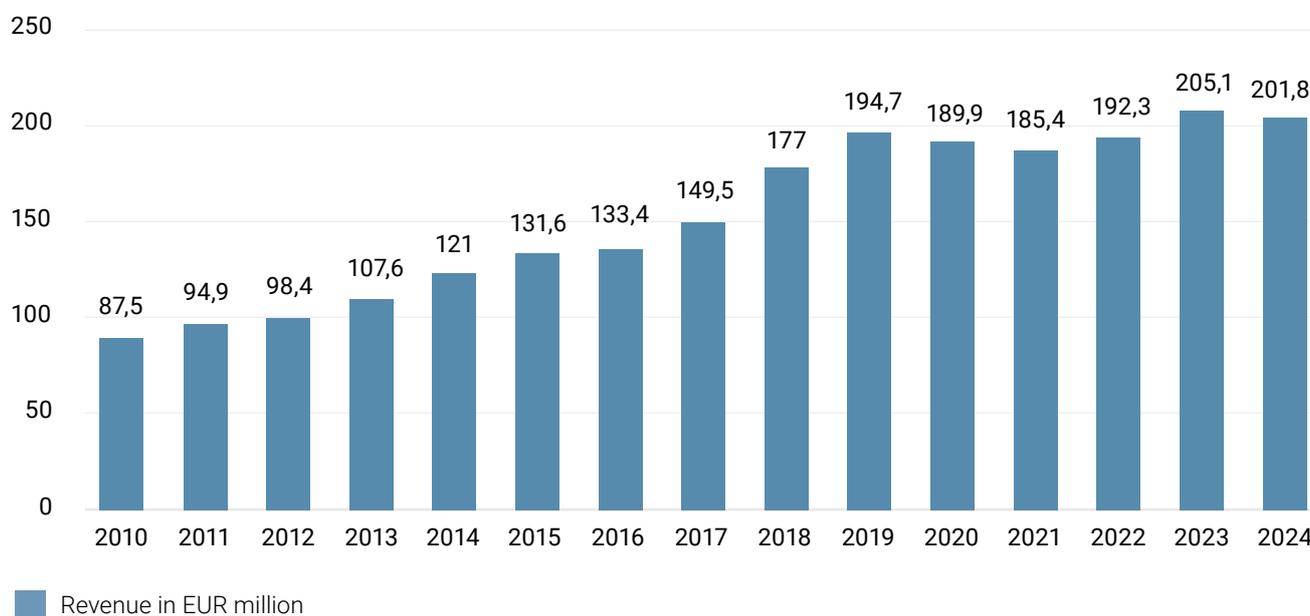
Particularly noteworthy is the development of our lawyer cohort, which has grown by 96.82 % since 2010. This reflects the firm’s steady expansion and strong positioning in the market. Revenue development mirrors this positive trajectory: between 2010 and 2024, HEUKING achieved a revenue increase of 130.63 %.

Despite a slight decline during the COVID-19 pandemic, the long-term trend since 2010 shows a stable upward trajectory, underscoring the firm’s economic resilience and sustained growth capacity.

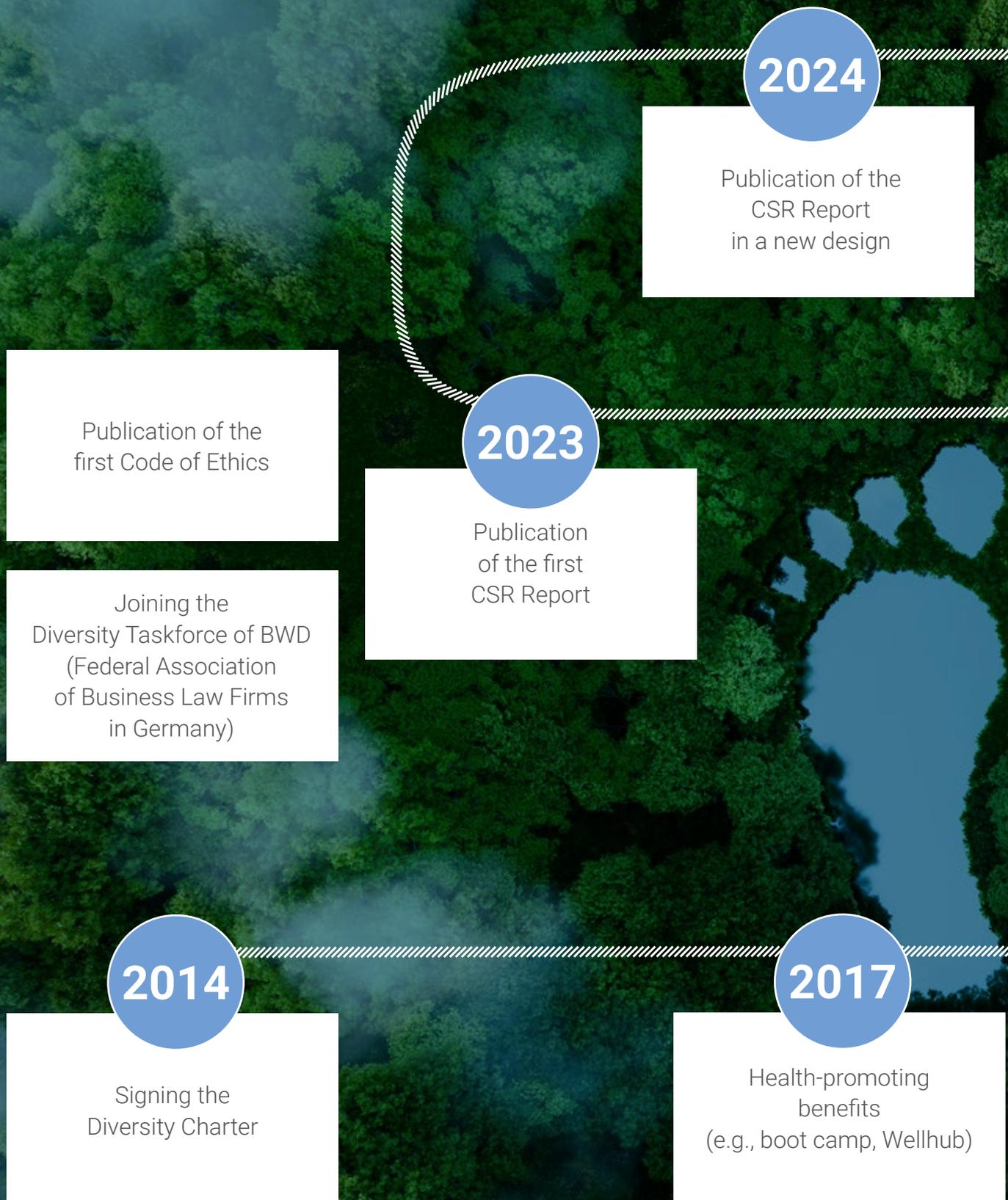
Development of the number of professionals (2010-2024)



Revenue development (2010-2024)



Our Path Toward Sustainability



11
years
of sustainable
development
at HEUKING

2022

Recruitment of a
Sustainability & Inclusion
Manager

First carbon
footprint & overview
of sustainability efforts

2021

Diversity, Equity & Inclusion
(DEI) becomes an integral
part of our Partnership
Agreement

2020

Switch to 100%
green electricity
for the entire firm

Active
sustainability group

Business Ethics

In an increasingly complex and dynamic business environment, adherence to ethical principles is of fundamental importance to us. At HEUKING, we consider it our responsibility not only to comply with applicable legal requirements but also to actively promote ethical and responsible conduct.

This chapter outlines how we systematically integrate ethical standards into our corporate processes and decision-making. Our ethical principles form the foundation of our

identity as a firm and are closely linked to our broader commitment to corporate social responsibility (CSR).

A key element of this commitment is our **Code of Conduct**, which is regularly reviewed and updated. It defines the core values and behavioural expectations that guide the actions of all members – ensuring integrity, professionalism, and accountability in everything we do.

Our Commitment and Advisory Approach

Independent advice | National firm with an international network

At HEUKING, we provide independent legal advice as a nationally rooted firm with a strong international network. Our expertise lies in German law, supporting both domestic and international clients. Through our extensive global network of partner law firms, we are able to provide seamless legal support across jurisdictions.

Advisory services delivered by tailored teams | Cross-office collaboration across 20 practice groups

Our services are delivered by highly specialized teams, structured into 20 practice groups covering all major areas of commercial law. Thanks to our cross-office setup, we can assemble teams with precisely the expertise required for each matter – ensuring flexible, efficient, and client-focused advice.

Client-specific solutions | Legal advice for SMEs and large corporations

We focus on advising both medium-sized enterprises and large corporations, nationally and internationally. Our services span the full spectrum of commercial law, enabling us to provide comprehensive, needs-based legal support that is aligned with the strategic objectives of our clients.

International Orientation and Global Engagement

HEUKING, a national law firm with an international reach, operates eight offices across Berlin, Chemnitz, Cologne, Düsseldorf, Frankfurt, Hamburg, Munich, and Stuttgart. We offer comprehensive legal advice across various fields of German law to both national and international clients.

As a member of World Services Group – one of the world's leading networks of independent business law firms – we collaborate closely with foreign partner firms to deliver comprehensive legal support on an international scale. This trusted network enables us to support clients efficiently and reliably in cross-border matters.



■ Hamburg

Berlin ■

■ Düsseldorf

■ Cologne

Chemnitz ■

■ Frankfurt

■ Stuttgart

Munich ■

HEUKING's Sustainability Network

Together for sustainability and diversity – HEUKING collaborates with a network of organizations dedicated to building a sustainable future. As an active member of various associations and networks, and through numerous partnerships, we not only support the implementation of Sus-

tainable Development Goal 17 (Partnerships for the Goals) but also work to achieve our own sustainability objectives alongside those of our partners. Through our collaborations with other law firms and institutions, we promote sustainable initiatives and foster meaningful engagement.

Our key memberships include:



Diversity Charter

The Diversity Charter is a corporate initiative promoting diversity within companies and institutions to create an inclusive work environment, free from prejudice, that values all employees regardless of gender, nationality, ethnic origin, religion, disability, age, sexual orientation, or identity.



Working with Cancer

"Working with Cancer" is an initiative aimed at supporting individuals with cancer in returning to work. It raises awareness of the unique challenges faced by employees with cancer in the workplace.



PMN – Professional Management Network

PMN is a network of internationally operating business law firms in Germany, providing their senior management with opportunities for networking, professional development, and exchange.



B·A·D Gesundheitsvorsorge und Sicherheitstechnik GmbH (B·A·D-Gruppe)

B·A·D group is a service provider in occupational health and safety, focused on safeguarding the long-term health and well-being of employees through preventive measures.

Sustainability Roundtable für Wirtschaftskanzleien

Sustainability Roundtable for business law firms

The Sustainability Roundtable is a platform for leading business law firms to share their sustainability strategies, initiatives, and to collaboratively develop solutions for sustainable business practices within the legal sector.



Sticks & Stones

Sticks & Stones is Germany's largest LGBTIQ+ career fair, setting a powerful example for diversity and inclusion in the workplace.

Deutschland STIPENDIUM

Germany Scholarship

The Deutschlandstipendium (Germany Scholarship), an initiative by the Federal Ministry of Education and Research, supports candidates with outstanding performance and talent. Additionally, social commitment and overcoming educational challenges are considered in the selection process.

LAW & LEGAL

STUDENTISCHE RECHTSBERATUNG

Bayreuth - Berlin - Frankfurt am Main - Halle
Hamburg - Heidelberg - Leipzig - München - Tübingen

Law&Legal

Law&Legal studentische Rechtsberatung e. V. is a non-profit organization offering free legal assistance by students of law to those in need.

EBS UNIVERSITY



EBS Board of Trustees

EBS University of Business and Law is a prestigious private university. As a member of its Board of Trustees, HEUKING supports the university in delivering excellent academic programs and research, with a growing focus on sustainability and corporate responsibility.



Federal Association of Business Law Firms in Germany

BWD represents the interests of German business law firms and is committed to advancing the industry. In the context of sustainability, membership offers an opportunity to address industry-specific sustainability issues and raise awareness of ecological and social aspects within the legal sector.



Deutscher Nachhaltigkeitspreis

German Sustainability Award

The German Sustainability Award recognizes exemplary companies, cities, and individuals for their contributions to environmental protection, social responsibility, and sustainability.



#ShowYourFace

#ShowYourFace is an annual campaign organized by LGBTIQ+ network ALICE. Since 2020, LGBTIQ+ lawyers have participated as #outandproud role models, promoting openness and diversity within the legal sector.

Dialogue with Our Stakeholders

HEUKING follows an integrated sustainability approach and places great importance on active and continuous dialogue with its stakeholders. Our objective is to ensure transparent and reliable communication in order to understand expectations, concerns and perspectives and to respond to them appropriately.

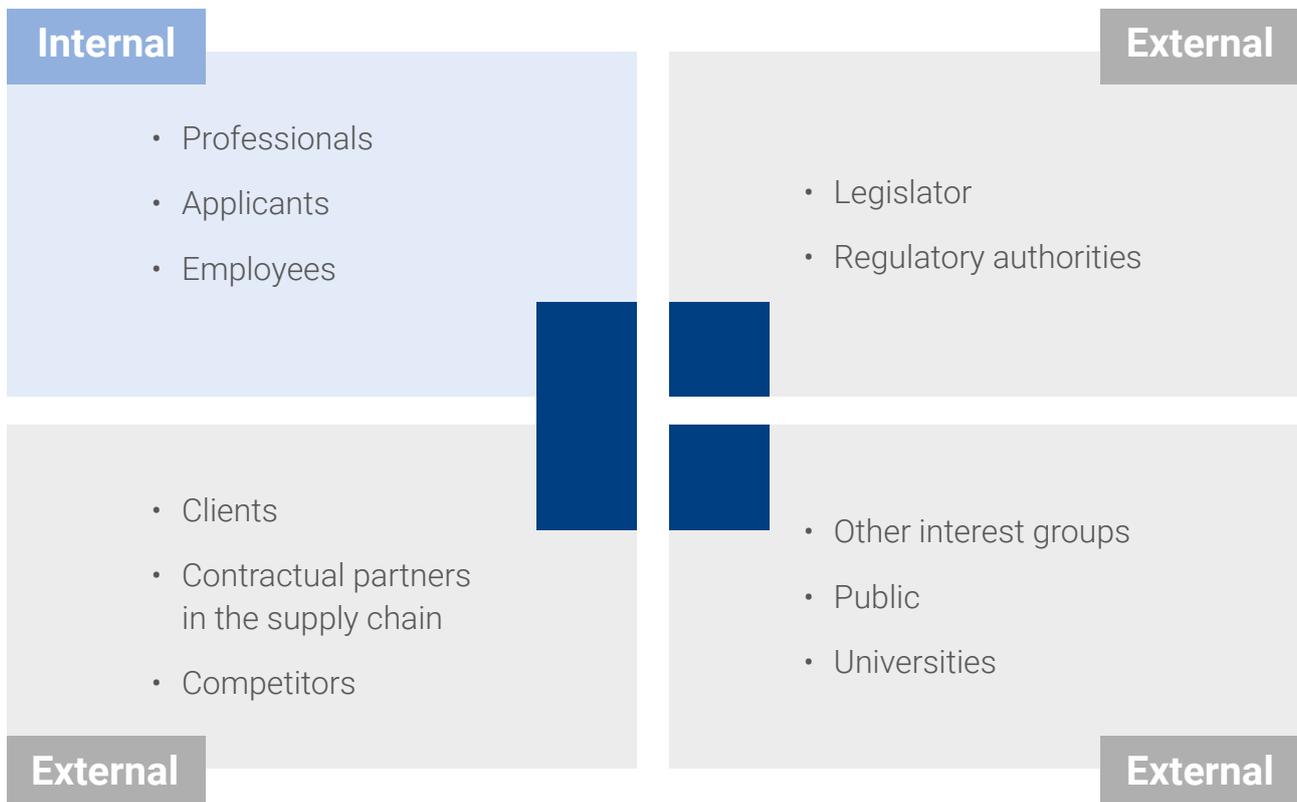
A structured and ongoing exchange ensures that our sustainability strategy and related activities are aligned with relevant needs and developments. Our key stakeholder groups include our Equity Partners and other legal professionals, employees, clients, suppliers, academic institutions, professional associations, legislators, the public and other interest groups.

Dialogue with our Equity Partners plays a particularly central role, as they are jointly responsible for the strategic direction of the firm and its long-term development. Regular exchanges within partner meetings and governance structures ensure that sustainability considerations are embedded in strategic decision-making and consistently integrated across HEUKING.

We use a variety of formats to maintain effective stakeholder engagement, including personal discussions, feedback formats, workshops, surveys, digital platforms and regular publications. In our dialogue with clients, we place particular emphasis on gaining a deep understanding of their expectations and requirements. Regular feedback discussions enable us to evaluate the quality of our services, continuously improve our advisory approach and strengthen long-term, trust-based client relationships.

Engagement with our employees is an equally integral part of our sustainability activities. We foster an open communication culture that encourages ideas, feedback and suggestions and supports the participatory development of our sustainability initiatives.

Through continuous dialogue with our stakeholders, HEUKING is able to identify relevant societal developments at an early stage and to align its sustainability activities accordingly. Our aim remains to create long-term value for all stakeholder groups in economic, environmental and social terms.



Management



Prof. Dr. Martin Reufels
Managing Partner



Dr. Philip Kempermann, LL.M
Managing Partner



Boris Dürr
Managing Partner

Our management team consists of three Managing Partners who are responsible for defining HEUKING's strategic direction and ensuring its effective implementation. The Managing Partners are elected by the Partners' Meeting for a three-year term, with the next regular election scheduled for autumn 2027.

Prof. Dr. Martin Reufels and Dr. Philip Kempermann oversee the topic of sustainability at the management level. In this role, they ensure that HEUKING's sustainability strategy is consistently developed, implemented and embed-

ded across all office locations. Their responsibilities are key to structurally integrating sustainable practices into the firm's culture and ensuring continuous progress in this area.

A look at the upper management level of specialist departments demonstrates balanced gender representation. 57.14 % of leadership positions are held by female directors and 42.86 % by male directors, underscoring our ongoing commitment to diversity and inclusion within the firm.

Compliance

At HEUKING, our understanding of compliance goes beyond the mere adherence to legal and regulatory requirements. Integrity and ethical conduct form the foundation of our compliance management system and define the framework within which we exercise our professional responsibilities.

To meet these standards, our firm established an in-house compliance unit many years ago. Working closely with the firm's Compliance Officer, this unit has developed HEUKING's internal risk management system, reviews it regularly rather than only in response to specific events and ensures that it remains aligned with evolving legal, regulatory and professional obligations.



Risk Management

Risk management at HEUKING extends beyond compliance with legal and regulatory minimum requirements. It is an integral part of our corporate responsibility and is guided not only by what is legally required or permissible, but also by what aligns with our values and our understanding of responsible conduct as a law firm.

From client onboarding to the selection of business partners and the continuous monitoring of potential risks, we follow a structured and comprehensive approach.

Our risk management framework is built on three core pillars:

- 1. A standardized client onboarding process** that includes mandatory screenings for sanctions violations, potential money laundering risks and conflicts of interest
- 2. Regular reviews of ongoing mandates,** particularly regarding indicators relevant under anti-money-laundering regulations
- 3. A dedicated and needs-based training program** for all attorneys and employees to enhance risk awareness and support the effective implementation of regulatory requirements

Through this structured approach, we ensure that our business conduct is aligned not only with applicable law but also with the highest ethical standards.

Know your Client

A central element of our internal risk management system is the Know Your Client process. Before accepting any new mandate, HEUKING subjects all potential engagements to a comprehensive compliance review. This ensures that we take on only those mandates that meet our internal criteria and comply with our established compliance standards.

The compliance review begins even before the formal client onboarding process. Prior to expressing interest in a mandate, each attorney conducts an initial assessment to identify potential conflicts of interest or elevated risks. Any matter that appears sensitive or risk-prone at this early stage undergoes a thorough evaluation on a case-by-case basis.

After a mandate has been accepted, additional checks are performed before it can be registered in our practice management system. These include a detailed review of all individuals and entities involved, as well as an assessment of further risk indicators. If a review determines that a mandate carries a level of risk exceeding normal parameters, our management decides whether accepting the mandate is compatible with the principles and values of the firm.

To ensure early identification and assessment of potential risks (so-called red flags), we have implemented firmwide organisational measures and a variety of control and review processes. These are supported by practical resources such as guidance documents, checklists and FAQs addressing a range of compliance topics, all of which are available to our attorneys and staff. Our Compliance Team also provides tailored training sessions and is available at any time to offer expert advice.

Insights gained through these processes continually feed into the further development and refinement of our compliance management system.

As part of our commitment to a responsible corporate culture, we have also established an internal reporting channel that allows confidential reports to be submitted at any time regarding potential violations of professional or internal compliance rules.

Anti-Corruption

At the core of our corporate principles lies the commitment to uphold integrity in all aspects of our work. We do not tolerate any conduct that may call into question the integrity of our organization. This applies not only to the legal services we provide to our clients, but also to our interactions with authorities, cooperation partners, and service providers.

To ensure this standard, HEUKING has implemented firmwide guidelines that establish a clear and binding framework for appropriate conduct when dealing with potential and existing clients, authorities, cooperation partners, and external service providers. We strive to convince our clients through the quality of our legal advice. We apply the same expectations to our external business partners from whom we procure goods and services. The selection process and all relevant criteria are transparent and comprehensible to all parties involved.

Furthermore, we assess our suppliers with regard to human rights and environmental risks. Where such risks are identified, we initiate appropriate remedial measures. In our engagement with clients and authorities, it is a matter of course that we avoid any behaviour that could give rise to suspicions of irregularities or unethical practices.

Data Protection and Information Security

The protection of personal and corporate data is of utmost importance. HEUKING respects the privacy of individuals as well as the legitimate interests of companies in safeguarding internal information and trade secrets.

In addition to complying with our professional duty of confidentiality toward clients, we collect and process data only to the extent necessary and for legitimate purposes. We ensure the confidentiality of all data and information entrusted to us through comprehensive technical and organizational measures designed to always protect against misuse.

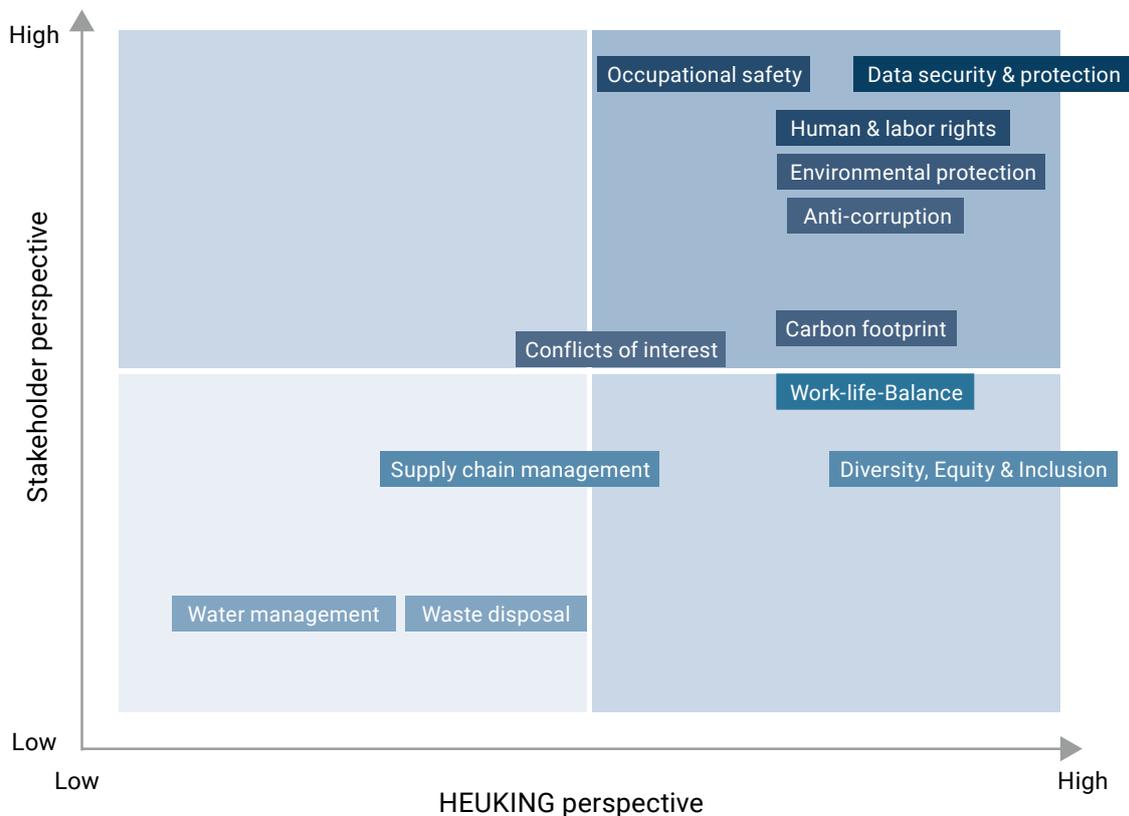
Our internal data protection management works closely with our Data Protection Officer and the Information Security Officer and his team to effectively prevent misuse and to ensure the long-term protection of sensitive information.

SUSTAINABILITY GOALS AND INITIATIVES IN OUR FOCUS AREAS

Materiality Topics

Based on a comprehensive materiality assessment and the alignment with the Sustainable Development Goals (SDGs), HEUKING has identified key material topics that inform the strategic focus areas of our sustainability efforts. These topics reflect our priorities and form the foundation for addressing relevant environmental, social and economic challenges in a targeted manner. Their integration into our strategic direction enables us to develop effective measures and continuously enhance our sustainability performance.

The identified topics include both the significant impacts of our business activities and the issues that are particularly relevant for the decision-making processes of our stakeholders. In determining these areas of focus, we are guided by the standards of the Global Reporting Initiative (GRI) and incorporate both internal and external perspectives. The definition of our strategic priorities is further supported by a thorough assessment of our resources to systematically prioritize the sustainability topics most relevant to HEUKING.



Further information on our materiality indicators is provided in Annex II. These topics are also summarized in an SDG matrix derived from our stakeholder dialogue, which illustrates their relative prioritization.

SDG Priorities

HEUKING adopts a holistic sustainability approach that is closely aligned with the United Nations Sustainable Development Goals (SDGs). Through our initiatives, we actively support the 2030 Agenda and contribute, as a business law firm, to achieving these global objectives.

As part of a comprehensive materiality analysis, we identified the SDGs that are most relevant to our firm. SDG 17 (Partnerships for the Goals) ranks highest, as collaboration with external organizations, networks, and institutions is a key lever for advancing sustainable development. SDG 8 (Decent Work and Economic Growth) and SDG 10 (Redu-

ced Inequalities) are also central to our work, reflecting our commitment to promoting equal opportunities, fair working conditions, and social equity within our organization. In fulfilling our societal responsibilities, SDG 16 (Peace, Justice and Strong Institutions) is of particular importance, alongside SDG 3 (Good Health and Well-being), SDG 4 (Quality Education), and SDG 5 (Gender Equality). We also take our environmental responsibility seriously. Through SDG 13 (Climate Action), we are committed to reducing our environmental footprint and actively addressing the impacts of climate change.



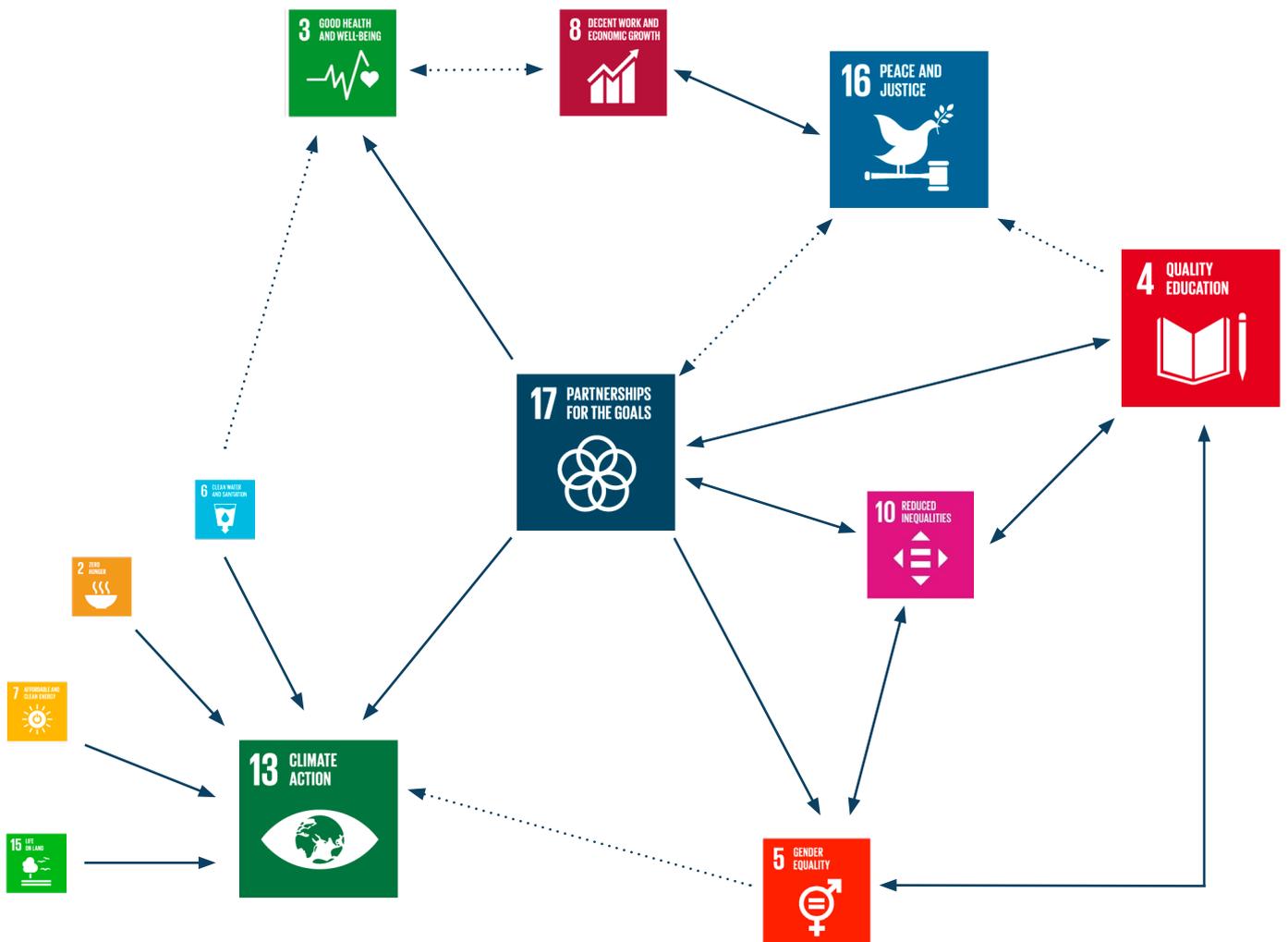
[Source: Azote Images for Stockholm Resilience Centre]

SDG Mapping

To systematically prioritize the Sustainable Development Goals (SDGs) relevant to HEUKING, we apply an SDG network model grounded in a comprehensive systems analysis. The purpose of this model is to transparently illustrate the most important sustainability goals for our firm, including their interdependencies and mutual impacts.

The prioritization was conducted from the perspective of our core business and is fully aligned with our mission, values, and strategic direction. The SDGs are categorized into three levels of priority, which are visually distinguished by different icon sizes.

The model also highlights the nature of the relationships between the individual goals. Solid lines represent direct interactions, while dashed lines indicate indirect connections. The direction of influence is shown by arrows, illustrating how specific goals condition or reinforce one another. This network model serves as a strategic tool that enables us to identify targeted measures, leverage synergies, and manage our overall sustainability impact effectively.



SOCIAL RESPONSIBILITY

Social sustainability is a central element of our understanding of responsible corporate conduct. At HEUKING, we are convinced that sustainable business practices cannot be limited to environmental considerations alone but must equally place social factors at the forefront.

In this chapter, we provide insight into the wide range of initiatives through which we seek to generate positive social impact and contribute to the well-being of our employees, our clients, and society as a whole.

Diversity, Equality & Inclusion (DEI)

HEUKING is actively committed to promoting diversity, equality, and inclusion. Our goal is to create a respectful and equitable working environment in which every individual can fully realise their potential, regardless of gender, age, background, religion, sexual orientation, or any other personal characteristic.

The principle of equal treatment is firmly anchored in our corporate culture and applies across all areas. Discrimination is not tolerated at HEUKING. We implement targeted measures to foster an inclusive working environment and strengthen a culture of appreciation. Our commitment to these values, as well as the impact of our initiatives to date, is reflected in concrete data, measurable progress, and programmes that are outlined in the following sections.

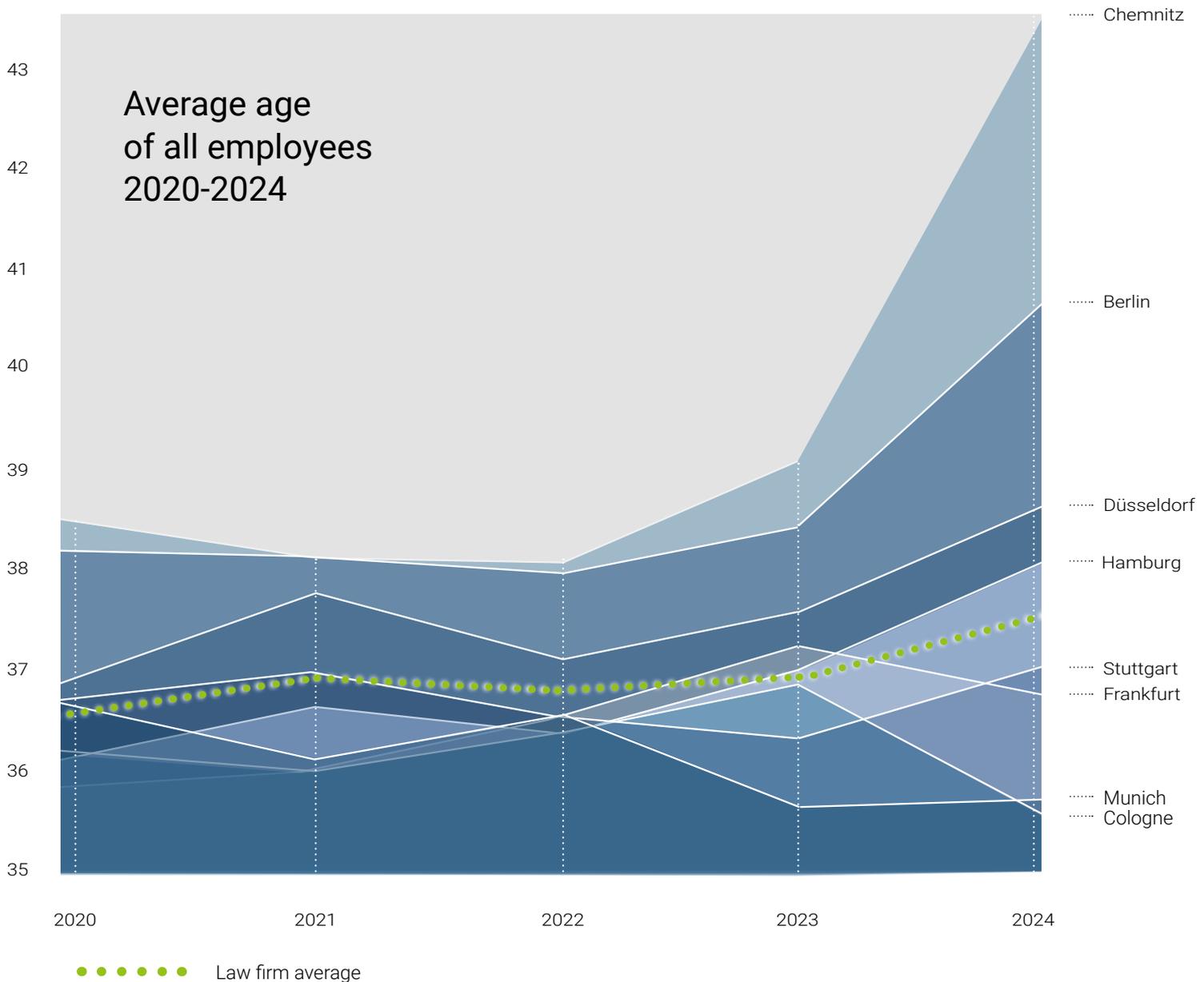


Focus on Diversity

Diversity is an essential component of our firm's identity and plays a decisive role in fostering an open, innovative, and future-oriented working environment. It is reflected across multiple dimensions and enriches the way we collaborate every day.

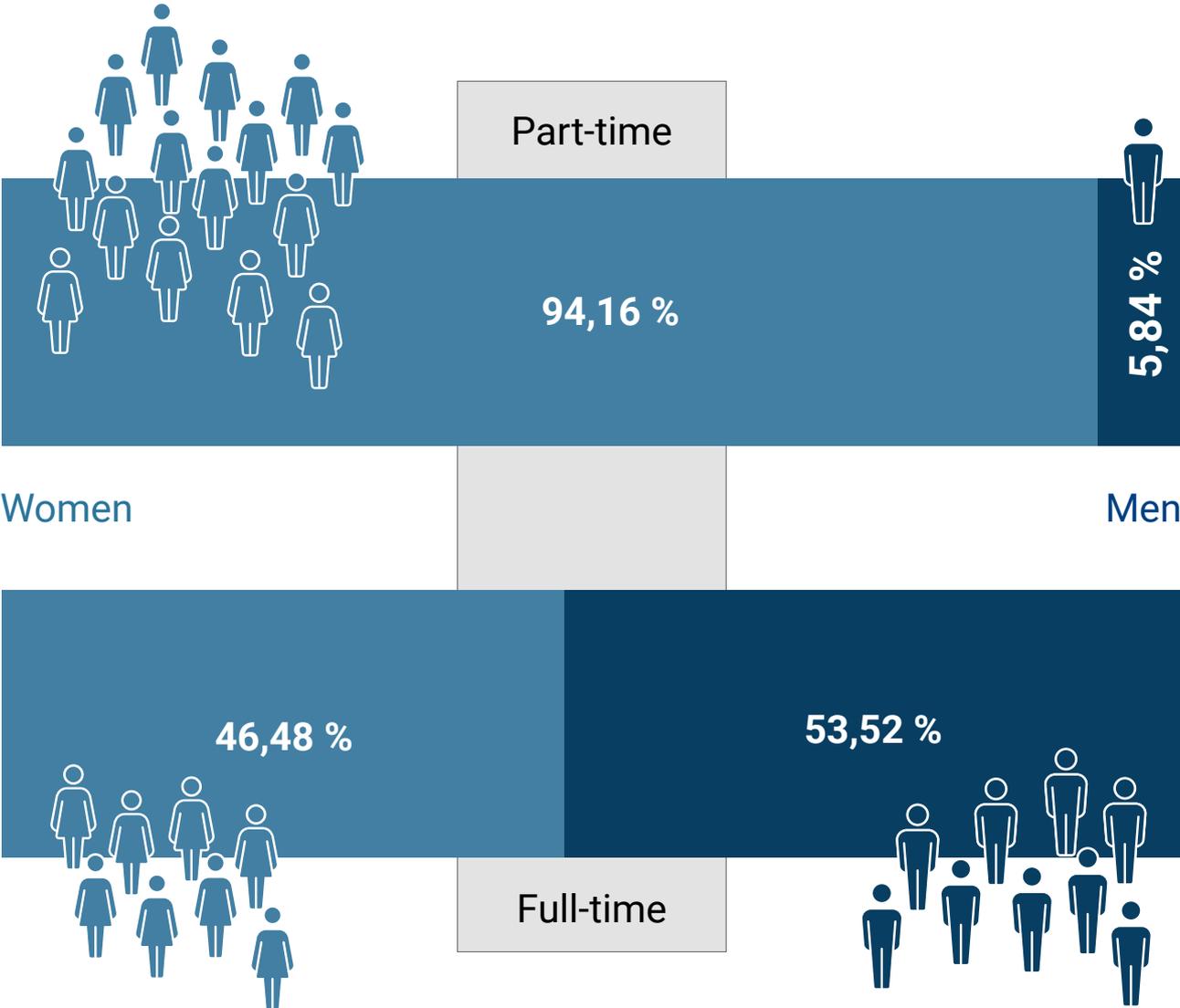
A clear expression of this diversity is the cultural composition of our workforce. Colleagues from 25 different nationalities contribute their perspectives and expertise to HEUKING, strengthening inclusion, mutual understanding, and our international outlook.

Diversity is also evident in the age structure of our firm. With an average age of 37.54 years in 2024, we have successfully attracted a new generation of talent in recent years. This underscores our commitment to generational diversity and highlights our ambition to maintain a dynamic working environment that integrates a variety of viewpoints and fosters fresh ideas.



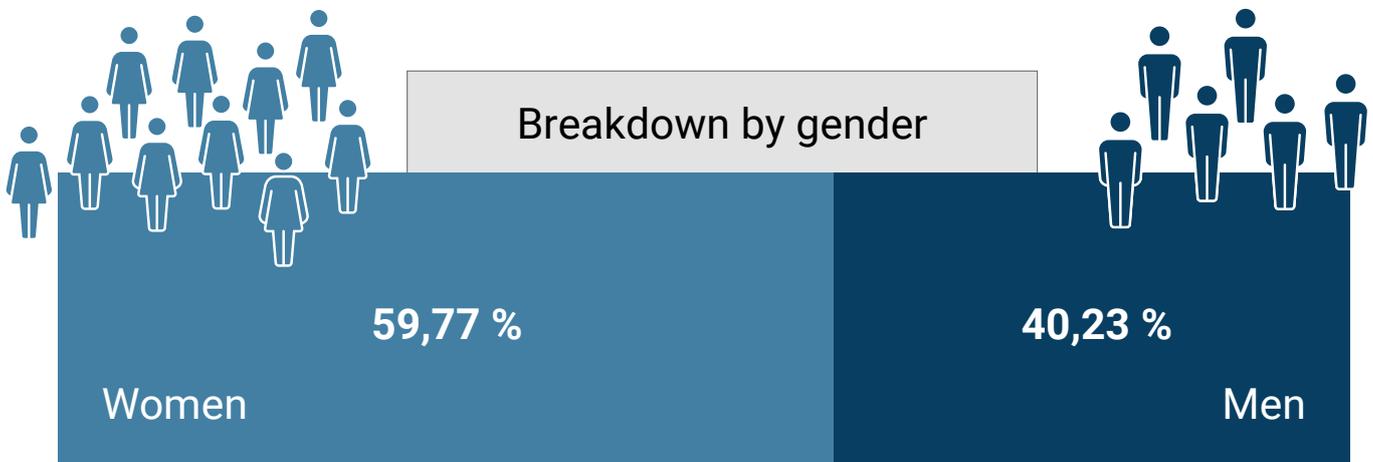
HEUKING recorded a slight increase in staff numbers of 0.18 % from 2023 to 2024, underscoring our stable development. A total of 28.66 % of our employees work part time, making use of the opportunity to balance professional and personal commitments more flexibly. With a share of 94.16 %, these part-time positions are predominantly held by women (258 women compared to 16 men). Among full-time employees, 53.52 % are men (365 men) and 46.48 % are women (317 women).

This distribution demonstrates that HEUKING’s flexible working arrangements create a work environment that accommodates different life circumstances and promotes a family-friendly, balanced and needs-oriented working culture.



Equality

Gender equality is one of HEUKING's central priorities. With women representing 59.77 % of our total workforce, including all legal professionals, we underscore our continued commitment to advancing women within the firm and strengthening their role across all levels.



Family Friendliness

Equality at HEUKING is not merely an aspirational goal but a firmly embedded part of our organisational culture. We consider it a matter of course that both parents should have sufficient time for their families and children. Accordingly, we support mothers and fathers alike by offering flexible working hours, remote-work options and individual childcare arrangements.

The figures reflect this commitment. Since 2019, nearly 200 employees have taken parental leave, and 28.66 % of our workforce work part-time. This demonstrates that our measures to promote a better work-life balance are actively used and valued.

To further ease the demands placed on families, we have established modern parent-child rooms at our Cologne, Düsseldorf and Hamburg offices. These spaces include secure play areas for children and fully equipped workstations for parents, enabling them to combine professional responsibilities with caregiving duties. In addition, our Stuttgart office offers a dedicated youth room that provides older children and adolescents with a safe and quiet environment.

Another key component of our family-friendly culture is the part-time partnership track for Equity Partners, which has been an integral element of our career concept since 2021. It enables partners to balance family commitments with a successful career and contributes to fostering a sustainable work-life balance at all seniority levels.

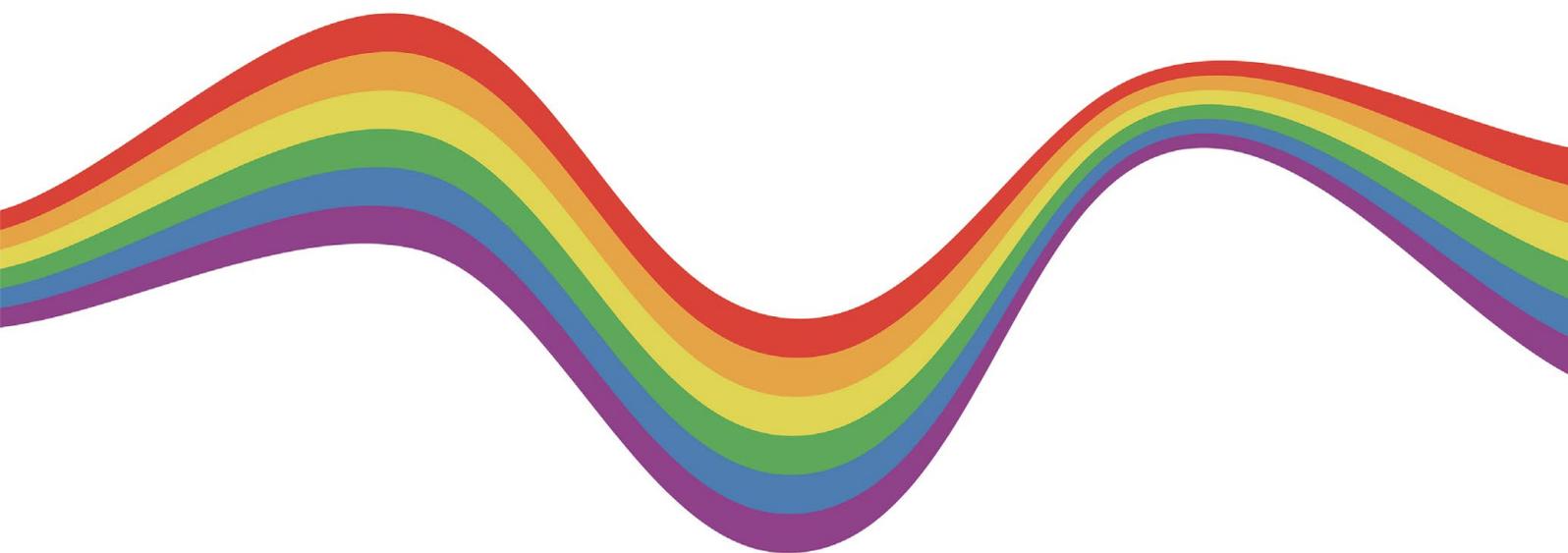
Making Diversity Visible

HEUKING is diverse, and we are proud of it. We demonstrate this by actively supporting the LGBTIQ+ community and participating in Pride Month each year. Throughout June, our offices are illuminated in vibrant colours, and we raise the rainbow flag as a visible symbol of solidarity, respect and inclusion.

We also present ourselves as an employer at key LGBTIQ+ career events. In addition to our regular participation in STICKS & STONES, Germany's largest career fair for the LGBTIQ+ community, we were represented in 2025 at the Rainbow Career Day in Frankfurt am Main, the only queer career fair held at a public university. These events offer pupils, students, graduates and experienced professionals the opportunity to learn about HEUKING as an employer and gain insights into our work environment and career opportunities.

Our support for an inclusive workplace is further reflected in our cooperation with the LGBTIQ+ career network ALICE and our annual participation in the #GesichtZeigen initiative. Each year, one of our colleagues represents HEUKING as a visible role model within the community, sending a clear message of openness, respect and diversity within the legal profession.

This commitment has been firmly anchored in our culture since 2014, when we signed the Diversity Charter (Charta der Vielfalt). It underscores our aspiration to foster a working environment that values and promotes all employees equally, regardless of gender, nationality, ethnic origin, sexual identity, religion, age, disability or worldview.





HEUKING Academy

The HEUKING Academy offers a broad and needs-based training programme designed to support the personal and professional development of all employees. Its objective is to strengthen individual competencies and promote long-term career growth. The programme is continuously refined in close cooperation with our colleagues and regularly adapted to evolving requirements.

In 2024, the HEUKING Academy comprised a total of 136 training sessions covering topics such as software applications, entrepreneurial and methodological skills and specialised professional knowledge. A total of 516 training hours were completed, with 2,054 participations recorded. The formats ranged from seminars and keynote sessions to internal training courses. A particular highlight is the four-day onboarding programme "Welcome Days," which facilitates a smooth start for new colleagues and includes an introduction to HEUKING's structure and culture as well as compliance training and software workshops.

To ensure the high quality of our training offering, structured feedback is collected after each session through a digital tool. This is complemented by quarterly evaluations, pre- and post-event discussions with trainers and annual feedback exchanges with participants. These measures ensure that our training remains practical, effective and aligned with the needs of our employees.

The Academy also plays an important role in advancing our objectives in the areas of diversity and equal opportunity. Its dedicated development programme for women, "Mut zur Karriere," supports female talent in pursuing and shaping their careers with confidence. In this way, the HEUKING Academy is a central element of our social responsibility, promoting continuous professional development while strengthening the social and cultural diversity of our firm.

Social Engagement

HEUKING is deeply committed to social engagement and pursues the goal of enabling positive change through targeted support while actively assuming social responsibility. For many years, our efforts have focused on humanitarian aid, education and research, and the support of children and young people.

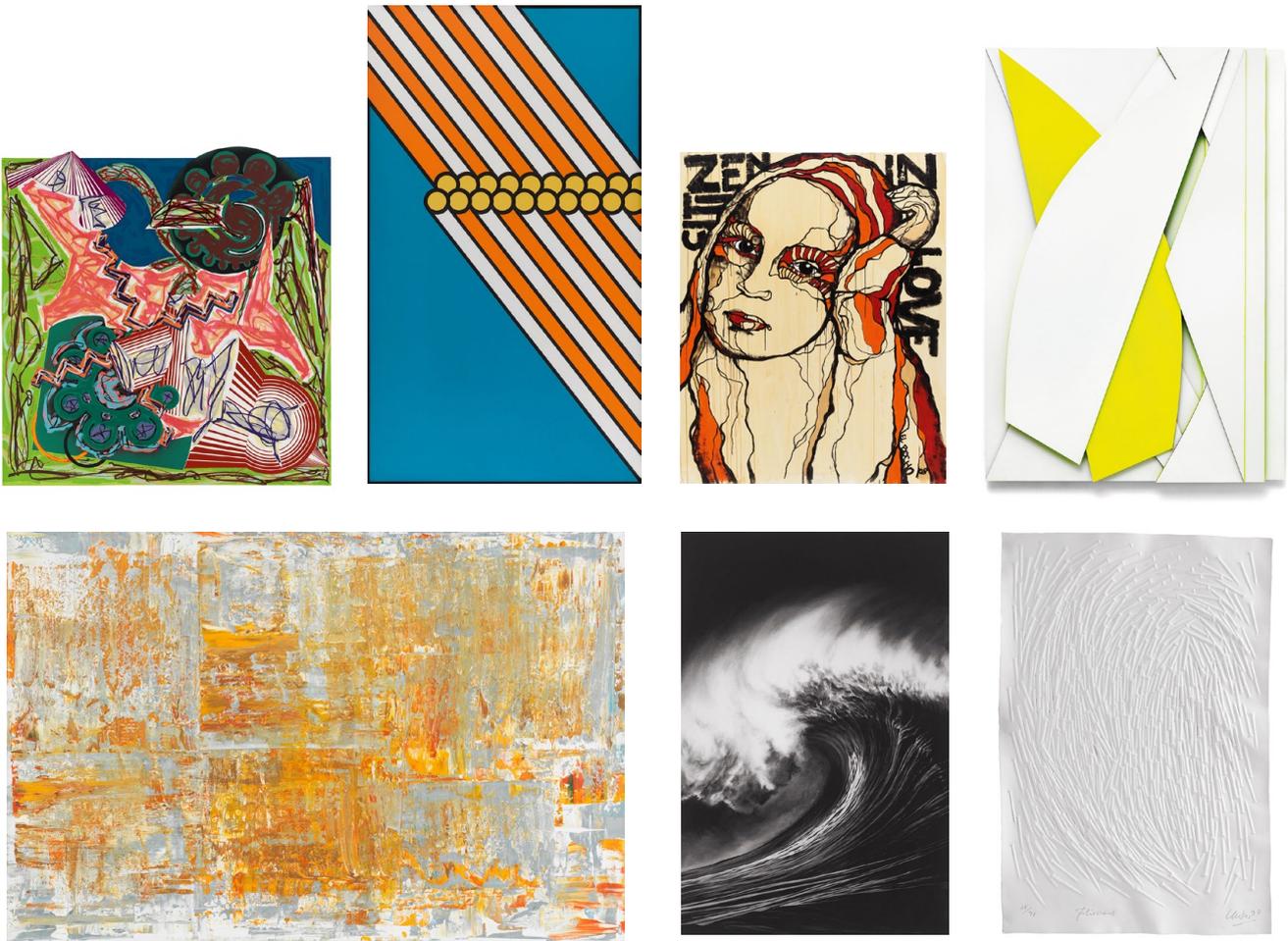
A particular emphasis lies on initiatives benefiting children and adolescents. In Hamburg, for example, our employees regularly support "Die Arche," fulfil children's wishes and contribute additional financial donations to the organisation's social work. At our Munich office, colleagues presented a donation cheque to the association glücksmomente e. V. during a charity golf tournament. The organisation supports seriously ill children and young people in Bavaria and provides emotional and financial assistance to their families in difficult times. Our Chemnitz office also plays an active role in social engagement. In addition to supporting the Don Bosco Foundation, a donation box was set up in 2024 in favour of the Elternverein für krebskranke Kinder e. V., with the proceeds supplemented by an additional firm contribution. In Düsseldorf, we support the Kinder- und Jugendhospiz Regenbogenland with an annual Christmas wish tree and collaborate with the association Sterntaler, which fulfils both practical and personal wishes for children and adolescents living in residential groups.

In addition to these local initiatives, HEUKING is committed at regional, national and international levels. Following the 2021 flood disaster in Germany, we contributed a significant donation to support reconstruction and emergency relief efforts. In response to the war in Ukraine, we provided a fully equipped ambulance and organised the collection and transport of essential relief goods to affected regions.

Our lawyers also regularly undertake pro bono work by providing their legal expertise to Law&Legal, an organisation dedicated to promoting access to justice and legal advice. Through the Germany Scholarship programme, we support outstanding law students who demonstrate exceptional academic performance and commitment. In doing so, we contribute to the development of the next generation of legal professionals and promote equal opportunities in education.

These varied initiatives demonstrate that social engagement at HEUKING is not occasional but firmly anchored in our strategic approach. Our aim is to offer perspectives to disadvantaged individuals and communities, to strengthen social cohesion and to make a meaningful contribution to a more inclusive and supportive future.





Art and Culture Support

Art has been an integral part of HEUKING's firm culture since its founding in 1971. Our founders, Dr Hans Günter Heuking and Dr Wolfgang Kühn, laid the foundation for the firm's collection with the acquisition of the first artworks, initiating a tradition that has continued to grow ever since. The collection, particularly at our Düsseldorf office, brings together both figurative and abstract works and reflects a strong appreciation for colour, graphic composition and visual impact. These pieces create a vibrant atmosphere and serve as a source of inspiration in our daily work.

In addition to our own collection, we actively support the promotion of art and culture beyond our office locations. HEUKING maintains partnerships with renowned cultural institutions such as the Kunstpalast Düsseldorf and the Bucerius Kunst Forum Hamburg and is also a member of the Bucerius Kunst Club. We offer our employees the opportunity to visit selected exhibitions free of charge, enabling them to experience art firsthand.

Through these initiatives, we underscore our commitment to sustainability and diversity and foster long-term partnerships with artists, cultural practitioners and internationally recognised institutions. Where creativity unfolds, progress begins, and this is a principle we actively embrace.

Decent Working Conditions

HEUKING is committed to ensuring decent working conditions across all its offices. Respect for the fundamental rights enshrined in the German Basic Law is a matter of principle for us as a law and tax advisory firm. All employment at HEUKING is based on voluntary engagement and naturally includes the freedom to terminate employment. In cases where minors are employed, this takes place exclusively within the legal framework of German labour law and is generally intended to provide pupils with an opportunity to gain insight into the professional environment of a commercial law firm.

We do not tolerate any form of discrimination, harassment or abuse, nor any other practices that conflict with human rights standards. A key component of our commitment to decent working conditions is fair and appropriate remuneration. Our employees receive industry-standard compensation that consistently exceeds subsistence levels and complies with all applicable legal requirements. This provides financial security, supports motivation and job satisfaction and contributes to upholding essential social standards.

Through these measures we also support the United Nations Sustainable Development Goals, in particular SDG 8 „Decent Work and Economic Growth.“

Occupational Safety and Well-Being

Occupational safety and well-being are more than legal requirements for us; they reflect our commitment to safeguarding the health and welfare of our employees. Our objective is to create a safe, healthy and motivating working environment that promotes both physical and mental well-being.

To this end, HEUKING has worked for many years with the B·A·D Group, a leading provider of prevention, occupational safety and health services. With around 5,000 specialists supporting more than 280,000 companies and over 4 million employees in Germany and Europe, the B·A·D Group provides reliable expertise to all our offices.

We also actively promote physical fitness and overall well-being. Since 2017, our employees have benefited from a wide range of corporate benefits, including yoga, self-defence and outdoor bootcamps, which support both physical health and team cohesion. In addition, our partnership with Urban Sports Club provides access to a wide selection of sports, leisure and wellness offerings tailored to individual preferences.

Particular emphasis is placed on mental health. Resilience, motivation and a stable mindset are essential for navigating the demands of professional life. The HEUKING Academy contributes to this by offering regular workshops and lectures on stress management, mindfulness and mental fitness. During the annual Mental Health Awareness Month, these topics receive special attention across the firm.

Preventive health measures are also firmly embedded in our corporate culture. This includes the annual vaccination campaigns offered at selected office locations, during which many employees choose to receive flu vaccinations and, in some cases, Covid-19 vaccinations. The careful organisation and smooth implementation of these initiatives make an important contribution to preventive health care and to protecting the well-being of our workforce.

Workplace Health and Safety

Workplace health and safety are a core responsibility at HEUKING. It goes far beyond compliance with statutory requirements and reflects the respect with which we treat all employees. Protecting the health and safety of our workforce is a top priority.

To fulfil this commitment, HEUKING implements comprehensive measures aimed at preventing workplace accidents, work-related illnesses and health risks. These measures include the systematic identification of potential hazards, the consistent implementation of targeted prevention strategies and the regular review and further development of our safety standards and processes.

Education and awareness are of particular importance. Through regular training sessions, we provide our employees with the knowledge they need to recognise potential risks, act responsibly and actively contribute to their own safety and the safety of colleagues.

For HEUKING, occupational safety is therefore not merely an obligation but an integral part of our firm culture. We continuously work to create a working environment that ensures the long-term safety and well-being of our employees.

Innovation

Innovation is a key element of sustainable business management at HEUKING. It encompasses the development of in-house solutions that support our clients as well as the targeted promotion of external innovation through our engagement in the start-up ecosystem.

A central example of our internal innovation is the WhistleFox reporting system, which we use within HEUKING and make available to our clients. The system enables the early identification of potential incidents such as legal violations or misconduct, both within the organisation and along the supply chain. This allows legal and commercial risks to be identified and appropriately managed at an early stage. Beyond environmental violations, the system also captures human rights issues, discrimination, harassment and governance-related matters such as corruption and money laundering. WhistleFox therefore contributes to transparent and responsible corporate governance and supports our clients in effectively implementing their CSR strategies.

We also actively support external innovation. As a supporting member of the German Startups Association (Bundesverband Deutsche Startups e.V.), HEUKING underscores

the importance of a strong entrepreneurial and innovation culture. The association represents the interests of roughly 1,200 members vis-à-vis policymakers, industry and the public and fosters an equal exchange between start-ups, established companies and political decision-makers. The goal is to further strengthen Germany and Europe as attractive locations for entrepreneurship. This membership was initiated by our lawyers and tax advisors specialising in venture capital, who have advised start-ups and investors in the VC sector for many years.

Furthermore, HEUKING has been deeply rooted in the venture capital ecosystem for a long time. Through initiatives such as the HEUKING Venture Capital Nights, we provide a platform where founders, investors and other stakeholders can meet in an open setting, exchange ideas and develop new collaborations.

Through this combination of in-house innovation and targeted support for external innovation, HEUKING helps enhance the competitiveness of businesses and contributes to strengthening the overall innovation capacity of the economy and society.

ENVIRONMENTAL RESPONSIBILITY

In this chapter, we provide insight into HEUKING's ongoing commitment to sustainability and environmental protection. Our efforts to minimise our environmental footprint and reduce CO₂ emissions form part of a holistic sustainability approach that is closely aligned with the United Nations Sustainable Development Goals (SDGs).

A particular focus is placed on SDG 13 "Climate Action." HEUKING systematically integrates climate-related considerations into strategic planning (SDG 13.2), thereby creating the foundation for aligning economic and environmental interests. A central element of this approach is the regular calculation and assessment of our total climate-relevant emissions (SDG 13.2.2), enabling us to present progress transparently and identify areas for action with clarity.

We also place strong emphasis on education and awareness-building relating to climate and environmental issues. Through campaigns, internal initiatives and targeted measures, we strengthen awareness within the firm and contribute to the implementation of SDG 13.3, which aims to enhance knowledge and capacity in climate action.

With this approach, HEUKING combines corporate responsibility with concrete climate measures and ensures that environmental considerations are not merely part of our sustainability reporting but an integral component of our organisational culture.

6.956,31
t CO₂e
Total emissions

0,0345
t CO₂e
(34,5 kg CO₂e)
Emissions per
EUR 1,000 revenue

6,16
t CO₂e
(6.161,5 kg CO₂e)
Emissions
per employee

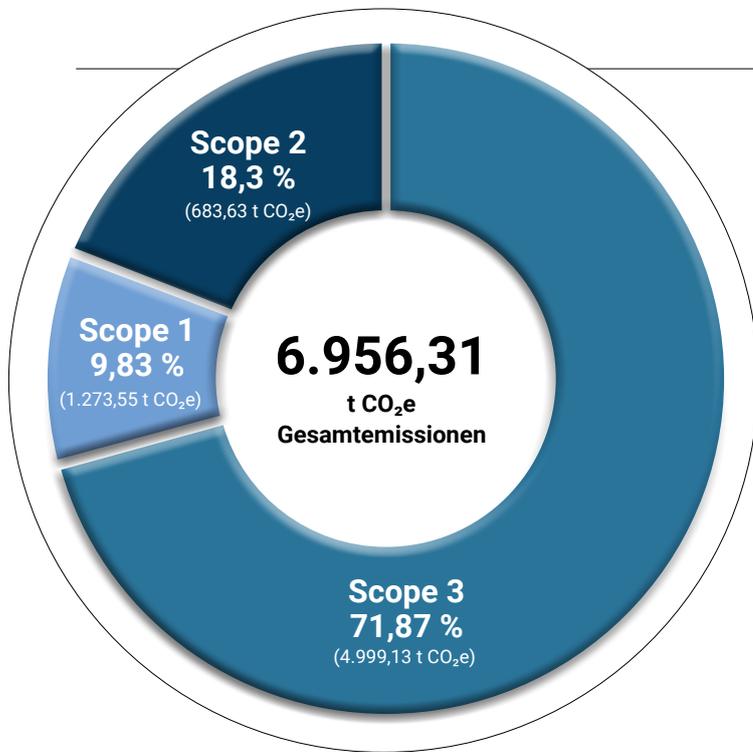
Climate Report 2024

A precise understanding of the greenhouse gas emissions generated by HEUKING is essential to transparently document our progress toward achieving our climate objectives and to demonstrate the effectiveness of our decarbonisation measures.

In the 2024 reporting year, HEUKING once again calculated its carbon footprint and classified the results into Scopes 1, 2 and 3 in accordance with the standards of the Greenhouse Gas Protocol. Total greenhouse gas emissions amounted to 6,956.31 t CO₂e, representing an increase of 5.3 % com-

pared with the previous year. This rise reflects, on the one hand, the continued growth of our business activities and, on the other hand, improvements in data collection and further refinements of our emission assessment methodology.

Relative to the size of the firm, this corresponds to 6.16 t CO₂e per employee and 0.0345 t CO₂e per EUR 1,000 in revenue. These metrics enable clear comparability and underscore the relevance of our ongoing efforts to enhance efficiency and reduce emissions.



Breakdown of emissions

Scope 1: Direct emissions from owned and controlled sources

Scope 1 emissions amounted to 683.63 t CO₂e in 2024, representing 9.83 % of total emissions. These emissions primarily result from mobile combustion processes, including the use of fuel for business vehicles. Compared with the previous year, this reflects a reduction of 2.07 %, which is attributable to a slight decrease in vehicle use. In the coming years, we aim to further reduce emissions through the targeted electrification of our vehicle fleet and the transition to more efficient energy sources, thereby enhancing efficiency and supporting long-term decarbonisation.

Scope 2: Indirect emissions from purchased energy

Scope 2 emissions, which relate to the purchased energy used to operate our offices, totalled 1,273.55 t CO₂e in 2024 and accounted for 18.30 % of overall emissions. Compared with the previous year, this represents an increase of 2.1 %. This rise is due to an overall increase in energy demand, although all sites continue to source 100 % green electricity and various optimisation measures for heating and cooling systems were implemented.

The results highlight that, even with sustainable energy procurement, efficient energy management remains essential. In the coming years, we therefore plan to expand the use of energy-saving technologies and continuously optimise energy management across our offices to further reduce emissions.

Scope 3: Indirect emissions along the value chain

In 2024, Scope 3 emissions amounted to 4,999.13 t CO₂e, accounting for 71.87 % of total emissions. As in previous years, they represent the largest share of HEUKING's carbon footprint. These emissions arise along our value chain, particularly from purchased goods and services, business travel, and employee commuting.

Purchased goods and services continue to constitute the largest proportion of Scope 3 emissions, driven primarily by emission-intensive supply chains. We are continuously working to identify more sustainable alternatives and to align our procurement processes accordingly.

Emissions from business travel and employee commuting remained largely stable compared with the previous year. The increased use of virtual communication formats, the targeted management of travel activities, and the promotion of low-carbon mobility options such as rail travel and bicycle leasing contribute to reducing emissions in these areas over the long term.

However, the 7 % increase compared with 2023 demonstrates that Scope 3 continues to hold substantial reduction potential. We therefore intend to place a stronger focus on sustainable procurement, process optimisation, and raising awareness among our employees and partners regarding climate-relevant decisions.

Further details on our carbon footprint and the development of our greenhouse gas emissions are provided in our updated Climate Report for 2024.

		Emissions 2023 (t CO2e)	Emissions 2024 (t CO2e)	Share of emissions 2024	Development
Scope 1	Mobile combustion	698,07	683,63	9,83 %	- 2,07 %
	Total	698,07	683,63	9,83 %	- 2,07 %
Scope 2	Electricity ¹	8,56	14,4	0,21 %	+ 68,2 %
	Heating	1.239,23	1.259,15	18,09 %	+ 1,6 %
	Total	1.247,79	1.273,55	18,3 %	+ 2,1 %
Scope 3	Purchased goods and services	3.658,49	3.997,29	57,5 %	+ 9,3 %
	Business trips	596,91	598,05	8,60 %	+ 0,19 %
	Employee commuting	244,47	247,86	3,56 %	+ 1,39 %
	Fuel and energy-related activities	155,84	152,17	2,19 %	- 2,35 %
	Operational waste ²	3,8	3,75	0,05 %	- 1,32 %
	Total	4.659,51	4.999,13	71,87 %	+ 7,01 %
Total emissions (Scope 1, 2 und 3)		6.605,38	6.956,31	100 %	+ 5,3 %

¹ Increase in emissions from purchased electricity in 2024 is due to methodological adjustments in data collection.

² In previous years, operational waste data was based on general estimates. In 2024, the methodology was revised so that volumes are now largely derived from actual container sizes, emptying intervals and site-specific waste-reduction measures, providing a more accurate reflection of real conditions.

Energy Management

Since the centralisation of our electricity procurement in 2020, HEUKING has sourced 100 % renewable electricity at all locations. This measure constitutes a key element of our sustainability strategy and significantly contributes to reducing indirect emissions from energy consumption.

In 2024, our total electricity consumption amounted to 1,096,670 kWh, representing an 11.2 % reduction compared with the previous year (2023: 1,234,285 kWh). On a per-employee basis, this corresponds to a specific electricity consumption of 971.36 kWh, which reflects a highly favourable ratio within the industry.

Market-based emissions increased to 14.4 t CO₂e in 2024 (2023: 8.56 t CO₂e), an increase of approximately 68 %, primarily attributable to methodological adjustments in data collection. Despite this increase, specific emissions per employee remained almost unchanged at 12.75 kg CO₂e (2023: 12.77 kg CO₂e).

This development also highlights improvements in energy management: total electricity consumption was reduced significantly, from 1,234,285.2 kWh in 2023 to 1,096,670.8 kWh in 2024 (-11.2 %). Specific electricity consumption per employee decreased by 11.3 %, from 1,095.2 kWh to 971.36 kWh. These results underscore the effectiveness of our ongoing efficiency measures.

HEUKING is also investing in sustainable infrastructure. At present, 12.5 % of our buildings hold LEED Gold certification. In addition, all lighting has been converted to LED technology, and motion sensors in low-traffic areas such as lift lobbies and sanitary facilities further reduce energy use.

These measures affirm our commitment to environmental responsibility as one of Germany's leading commercial law firms and reflect our ongoing efforts to optimise resource efficiency across all locations.

Efficient Resource Use

The prudent and efficient use of resources is an integral part of HEUKING's operational processes. Since the implementation of our digital document management system (DMS) in 2018, we have achieved a substantial reduction in paper consumption, lowering paper orders by more than 50 %.

We also place strategic emphasis on reuse and circular material flows. Lever arch files, sleeves and other office consumables are reused wherever feasible and subsequently

disposed of or recycled in accordance with environmental standards. In addition, our offices increasingly rely on recycled and environmentally certified materials to reduce the use of non-renewable resources.

Through these measures, HEUKING reinforces its commitment to combining economic efficiency with environmental responsibility and contributes to the sustainable conservation of natural resources.

Responsible Waste Management

For the disposal of electronic waste, empty toner cartridges and batteries, HEUKING has established procedures that ensure proper collection and environmentally sound recycling. In our kitchen and social areas, separate containers are available to facilitate the responsible separation of packa-

ging waste. At many workstations, we intentionally refrain from using small waste bags that require daily replacement and instead rely on central collection points for recycling and general waste. This approach reduces overall waste volumes and supports a resource-efficient disposal practice.

Sustainable Water Use and Regional Products

For many years, HEUKING has provided freshly filtered drinking water at all locations without the use of glass or plastic bottles. During conferences, we serve water from Viva con Agua, whose proceeds support international water projects, as well as regionally sourced beverages that are produced in

a socially responsible and environmentally friendly manner. This commitment is complemented by the use of Fairtrade-certified coffee in our fully automatic machines, reflecting our ambition to maintain a sustainable and responsible beverage supply across the firm.

Environmentally Friendly Mobility

Promoting climate-friendly mobility is a key component of our strategy to reduce CO₂ emissions. In line with the Sustainable Development Goals (SDGs 3, 13 and 17), HEUKING implements a range of initiatives that enable our employees to choose environmentally friendly and health-promoting ways of commuting.

A central element of these efforts is the HEUKING Leasing Bike, which has been offered since late 2021 in cooperation with eurorad. Through this programme, employees can select from a wide portfolio of leasing-eligible bicycles from various manufacturers and brands. The offer includes comprehensive premium coverage, a UVV safety check and Europe-wide mobility protection.

In addition, HEUKING provides an employer-funded Jobticket (Deutschlandticket) for the use of public transport and supports business travel by rail through the provision of a BahnCard. We are also continuously advancing the electrification of our vehicle fleet, including the installation of charging stations at our office locations, all of which are operated with 100 % green electricity.

Another important element is our annual participation in the "Mit dem Rad zur Arbeit" campaign, which combines ecological benefits with the promotion of health and team spirit. In 2024, our employees collectively cycled 27,774 kilometres, saving 5.47 tonnes of CO₂. All locations once again took part in the initiative, demonstrating the sustained commitment and enthusiasm of our workforce.

Nature Conservation Initiatives and Awareness

An essential component of our environmental responsibility is our commitment to nature conservation and climate awareness. Through regular awareness-raising campaigns, such as litter collection initiatives and the internal "Green Smiley Campaign", we encourage our employees to adopt climate-conscious behaviour and firmly embed environmental protection within our corporate culture.

In addition, we support concrete nature conservation projects. In 2021, for example, employees transformed a lawn area into a flowering meadow for bees in cooperation with the association Greencity Hamburg e. V., actively promoting local biodiversity.

Through these and other initiatives, HEUKING continuously contributes to reducing its environmental footprint while strengthening awareness of sustainable behaviour. These efforts underscore our commitment to integrating environmental responsibility as a core element of sustainable corporate management.

LOOKING AHEAD

Sustainability will remain a key priority for businesses and society in the years ahead. Global challenges such as climate change, the loss of biological diversity, geopolitical tensions and social inequalities underscore the need for decisive action. At the same time, political and regulatory requirements – including the German Supply Chain Due Diligence Act and the Corporate Sustainability Reporting Directive (CSRD) – continue to evolve. Companies therefore bear a heightened responsibility to integrate environmental and social criteria into their strategic decision-making and to ensure transparency towards their stakeholders.

In this context, HEUKING pursues a clear vision. We aim to further advance our sustainability strategy and position our firm as a responsible and forward-looking organisation. A central objective is the reduction of our CO₂ emissions, particularly through optimising our supply chains and decreasing the number of suppliers to enhance efficiency and reduce our environmental footprint.

We will also continue to strengthen our role as a responsible business by reinforcing ethical standards, compliance and responsible conduct. An important step in this direction is the development of a Human Rights Policy Statement, which ensures that social and ethical standards are upheld throughout our entire value chain. This will provide clear guidance that shapes both our internal culture and our external relationships.

We are also addressing additional ESG priorities. We will further promote awareness of Diversity, Equity and Inclusion (DEI) across the firm to foster a respectful and inclusive working environment. Moreover, we are revising our donation management structures to increase transparency and enhance the impact of our social engagement, particularly in the areas of humanitarian aid, education, research and support for children and young people.

Through these measures, HEUKING follows a clear and integrated strategy for sustainable growth that combines environmental responsibility, social impact and ethical principles. Our aim is to provide stability and create value even in a challenging political and economic environment, contributing positively to the wellbeing of our employees, our clients and society at large. Sustainability is not only a strategic objective but a deeply embedded value within our corporate culture and an essential part of how we understand and shape our role as a firm.



ANNEX

Definitions of Sustainability Terms

Acronym	Meaning	Definition	First mentioned on page
	Planetary boundaries	A concept introduced by scientists in 2009 to describe ecological limits with-in which humanity must operate to ensure sustainable development.	5
GHG	Greenhouse Gas	GHG stands for "greenhouse gas" – gases that contribute to global warming by trapping heat in the atmosphere, increasing the greenhouse effect.	31
GRI	Global Reporting Initiative	The GRI Standards are a globally recognized framework developed by the Global Reporting Initiative for sustainability reporting. They provide guidelines for measuring, managing, and reporting environmental, social, and economic performance.	5
LEED	Leadership in Energy and Environmental Design	LEED is an internationally recognized certification for green buildings, verified by independent third parties for environmentally friendly design and construction.	34
SDG	Sustainable Development Goal	The UN Sustainable Development Goals, part of "The 2030 Agenda for Sustainable Development," consist of 17 goals adopted by the United Nations in 2015, aiming for a comprehensive global agenda for sustainable development by 2030.	5
UNGC	UN Global Compact	The UN Global Compact, initiated by the United Nations in 2000, is the world's largest corporate responsibility and sustainability initiative, encouraging companies to align their activities with ten principles in human rights, labor, environment, and anti-corruption.	5

References to Focus Areas

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Diversity and inclusion	Social responsibility	21-25
Work-life-Balance	Social responsibility	24

SDG Index

SDG	Focus	Our contribution
	Good Health and Well-Being	<ul style="list-style-type: none"> We promote physical and mental health of our employees through our health and benefit programs. Employees are offered the opportunity to work remotely, promoting well-being and flexibility.
	Quality Education	<ul style="list-style-type: none"> Access to high-quality training opportunities for professional and personal development through HEUKING Academy 136 events, about 516 training hours and 2,054 participants in 2024, along with personalized support measures
	Gender Equality	<ul style="list-style-type: none"> The "Mut zur Karriere" program and part-time partnership promote women's employment and equality.
	Clean Water and Sanitation	<ul style="list-style-type: none"> We installed drinking water taps in all kitchens at our Düsseldorf and Hamburg locations, ensuring sustainable access to clean drinking water for employees.
	Affordable and Clean Energy	<ul style="list-style-type: none"> Since the beginning of 2020, HEUKING has sourced 100 % of its electricity from green energy. 12.5 % of our German office buildings are LEED Gold certified.
	Decent Work and Economic Growth	<ul style="list-style-type: none"> HEUKING is characterized by sustainable corporate growth. HEUKING supports decent working conditions across all our locations. We support our employees by providing internal and external training and development opportunities.
	Innovation	<ul style="list-style-type: none"> With WhistleFox, we became the first law firm in Germany to develop a digital whistleblowing system, integrating report submission, case processing, and reporting.
	Diversity, Equity & Inclusion	<ul style="list-style-type: none"> We support diversity and promote inclusion through Sustainability & Inclusion Managers. We participate in Pride Month, attend LGBTIQ+ fairs, signed the Diversity Charter and support communities with relief efforts, for example by sending clothing and supplies to Ukraine.
	Climate Protection	<ul style="list-style-type: none"> HEUKING calculates and actively reduces its operational emissions using scientifically recognized methods. This is achieved through various initiatives, including more climate-friendly travel options. We integrated measures to combat climate change into our strategies and plans. We promote climate-conscious behaviour by running awareness campaigns such as the waste collection campaign or the "Green Smiley Campaign." HEUKING uses 100 % green electricity.
	Integrity and Governance	<ul style="list-style-type: none"> HEUKING prevents corruption, money laundering and financial crime in all its forms. HEUKING is certified by IntegrityNext and operates an internal compliance department to ensure that unlawful and unethical behaviour is prevented in our firm.
	Partnerships and Network	<ul style="list-style-type: none"> HEUKING maintains numerous partnerships to achieve our SDG priorities, our sustainability goals and those of our partners. We also participate in networks such as PMN and the Sustainability Roundtable for Law Firms to share knowledge and raise awareness of these issues in the legal sector.

GRI Index

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Contact persons



Prof. Dr. Martin Reufels
Managing Partner

+49 221 20 52-331
m.reufels@heuking.de



Dr. Philip Kempermann, LL.M
Managing Partner

+49 211 600 55-166
p.kempermann@heuking.de



Christopher Mann
Sustainability & Inclusion Manager

+49 40 355 280-340
ch.mann@heuking.de

Legal Notice

Heuking Kühn Lüer Wojtek

Partnership of lawyers and tax advisors with limited professional liability under the German Partnership Act*
Georg-Glock-Straße 4
40474 Düsseldorf, Germany

+49 211 600 55-00
info@heuking.de

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Note on gender-neutral language:

We use gender-neutral language throughout this report. Unless otherwise specified, all personal designations are intended to be inclusive of all genders. For example, the term 'partner' applies equally to all individuals, regardless of gender.