



Joint effort

Thoughts from the Managing Partner and the CSR Partner

Again this year we submit Plesner's CSR report within the framework of the ten principles of the UN Global Compact. The report reflects our work during the previous year and we set out how we intend to continue the work implementing our corporate social responsibility in the coming period and the coming years.

The ten principles of UN Global Compact and the 17 Sustainable Development Goals adopted by UN Member States are ambitious and important indicators for a better and, in every way, more sustainable society, globally as well as locally. By joining UN Global Compact, we wish to show our full and continued support of all targets set out in the programme. As we have already done during the more than ten years since we joined the programme, Plesner will continue to work hard to comply with the principles and the Sustainable Development Goals.

In Plesner, we firmly believe that as a leading Danish law firm we have an obligation to contribute in our daily work to fulfil the human rights principles and to ensure that they are not trampled underfoot. Our core business, ie to provide legal advice according to the highest ethical and professional standards, is to a great extent based on constant respect for and enforcement of the fundamental articles of the Universal Declaration of Human Rights, they are, among other things, that everyone has the right to recognition everywhere as a person before the law (article 6), all are equal before the law (article 7), and everyone has the right to an effective remedy by the competent national tribunals (article 8).

As an important player among advisers to Danish and international businesses communities and as a publicly well-known firm we believe that we have a special obligation to give back to society something which goes beyond merely the duties and contributions democratically imposed on us like on everybody else, such as taxes and duties and general compliance with laws and rules. Consequently, we continuously aspire to set ambitious goals for ourselves in terms of CSR. Goals which we constantly seek to fulfil and to surpass wherever possible.

Overall, the CSR programme is comprehensive and extends - as in previous years - over four main areas distributed on pro bono work for a number of charities, focused support for the education and development of local youth, employee satisfaction and environmental and climate initiatives.

Everybody at Plesner has been concerned about the war in Ukraine during this period. Plesner has expressed its condemnation of Russia's aggression and fully support Ukraine's right to defend its borders and its territory. Since the beginning of the war we have regularly supported a number of relief agencies that have engaged in Ukraine in various ways, and we will continue supporting Ukraine's fight for inde-

For ten years, the framework of Plesner's CSR report has been the same. From this year, and in future, this framework will change significantly as the previous reporting format for UN Global Compact is replaced by an on-line questionnaire based on the ticking of more objective scales and without a possibility of providing the more journalistic and less measurable reporting which has characterised the report so far.

During recent years the CSR report has been included as part of our financial annual report presented within the framework of the Danish Financial Statements Act. In future we will still need to be able to report on the non-financial results as laid down in sections 99a. 99b and 99d of the Danish Financial Statements Act and during the coming period we will rethink how to continue ensuring the best and most adequate reporting of our CSR work which will also be able to cover the many new requirements to ESG reporting which is in the process of being introduced under the auspices of the EU.

We hope you will enjoy reading the report.

Copenhagen, February 2023

Miklas Korsgaard Christensen Managing Partner

Sitte Holtsø **CSR Partner**



Pro Bono

Legal partner to charitable organisations

Plesner has provided strong and well-coordinated pro bono advice to a number of charitable organisations..

It is an important element of Plesner's CSR work to use our core competencies as a legal adviser in connection with Plesner's pro bono work. Today, Plesner has partnerships with eleven selected charitable organisations, all focusing on helping vulnerable children and young people as well as those who are critically ill.

Plesner assists the charitable organisations in solving large and small matters, and the charitable organisations increasingly make use of Plesner's competencies.

In recent years, Plesner has focused on optimising the internal process in relation to Plesner's pro bono work and on ensuring a flexible and efficient framework for such pro bono advice. This has to a large extent been possible because Plesner for many years has made a great effort to organise the framework of the internal process relating to our provision of advice to charitable organisations.

Strong long-standing relationships - which continue to be strengthened

Plesner is in regular dialogue with the organisations in order to strengthen our relationships with them and to ensure that they will be able to draw on Plesner's advice to the best effect.

Plesner's relationships with most of the eleven charitable organisations have lasted for several years. Due to the long-standing relationships between Plesner and the charitable organisations, there is by now a clear understanding between Plesner and the organisations as to the nature of the issues the organisations need solved and the advice which Plesner can provide to the organisations. This makes Plesner's work with the organisations more efficient and rewarding.

The eleven organisations are:



The Christmas Seal Foundation



The Child Brain Cancer Foundation





Break the Silence



Child Accident Prevention Foundation







Danish Child Rights Ambassadors

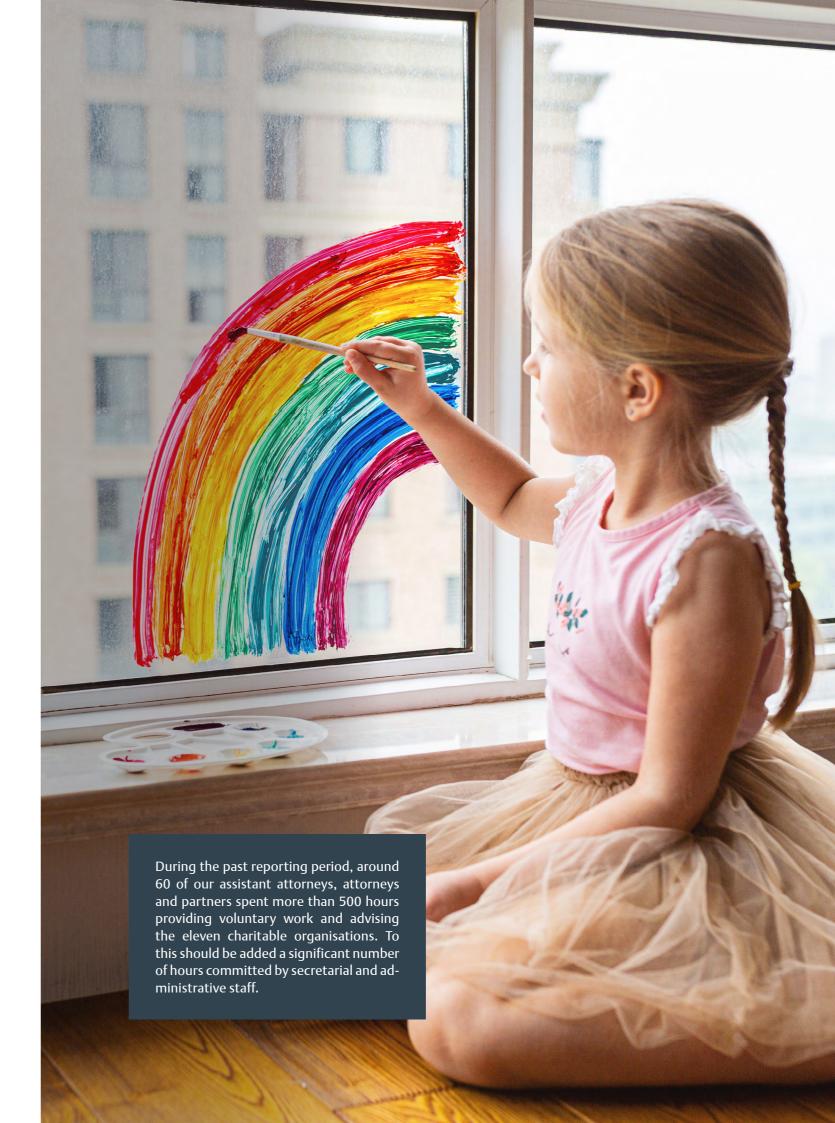


The Danish Multiple Sclerosis Society





The Muscular Dystrophy Foundation





The war in Ukraine

More than 75 years after the end of the Second World War, war has returned to Europe. Russia's unsuccessful attempt to overrun Ukraine has ended in something resembling a protracted armed conflict and has entailed human suffering and destruction of values, reminding us of the historic pictures we have seen from the time when the World Wars were raging in Europe.

Everybody at Plesner has been affected by the war in Ukraine, and we have been reminded that democracy, a community founded on the rule of law and freedom are things we have to fight for, and that in order to be able to live in a country like Denmark resources must be spent on its defence.

"Plesner condemns the Russian invasion of Ukraine. The decision to start a war and the consecutive acts of war in the heart of Europe violate fundamental international law and pose a serious threat to principles of democracy and the rule of law".

> **Niklas Korsgaard Christensen** Managing Partner

When the war broke out, Plesner formed a "Ukraine task force". This task force has continuously carried through and coordinated various activities - all aimed at making contributions to humanitarian organisations. During this period, the following activities have taken place:

Donation to UNHCR

In the days after the war broke out it rapidly became clear that one of the consequences would be a large number of refugees; internally in Ukraine as well as in many European countries. Plesner's first activity was to make a donation to the UNHCR, the UN Refugee Agency, which placed us on the list of ten largest contributions to the organisation.



READ THE ARTICLE "OVERVÆLDENDE STØTTE FRA DANSKE FONDE OG VIRKSOMHEDER TIL UNHCR'S LIVREDDENDE ARBEJDE I OG OMKRING UKRAINE"



UNHCR's primary purpose is to safeguard the rights and well-being of people who have been forced to flee. Together with partners and communities, we work to ensure that everybody has the right to seek asylum and find safe refuge in another country. We also strive to secure lasting solutions.

Wednesday lunch for Ukraine

In the autumn, the lunch menu served in our canteen on Wednesdays consisted of an extraordinarily low-fat and low-calorie meal. The light menu implied savings on the food budget which were included in the donation for four selected relief agencies' work in Ukraine directed at children in particular. The organisations benefitting from the canteen savings were the Danish Red Cross, Børns Vilkår (Children's Welfare), the Danish Refugee Council and UNICEF.



Red Cross Ready



SAMMEN STOPPER VI SVIGT

Children's Welfare



The Danish Refugee Council



Røde Kors Parat (Red Cross Ready)

This has thrived in partnership with the Danish Red

Telephone support

Through an initiative taken by the Association of Danish Law Firms (Danske Advokater) Plesner has been engaged in a telephone support line set up by the Danish Refugee Council for the purpose of helping Ukrainian refugees in Denmark find their way during their stay in Denmark.

Ugly Christmas Sweater Day

The international day for colourful as well as alternative Christmas sweaters is also a tradition that is observed at Plesner, and this year it was tied up with support to UNICEF's work in Ukraine. Plesner made a contribution to UNICEF for each employee who took a selfie dressed in a Christmas sweater and sent it to our HR department. Due to an overwhelming support for the initiative, we were able to send more than DKK 30,000 to UNICEF on 18 December.

In the coming period we expect to continue the activities described above, and we also continuously pay attention to any other initiatives we could initiate. We also check whether Plesner can contribute in any manner to the reconstruction Ukraine will be facing after the war.





Plesner's school project

At Plesner we believe in education as the foundation for a good and successful life. Together with one of the local schools in Copenhagen we are engaging with 25 young people and their views on the possibilities provided by education.

Fair and equal access to education is a fundamental human right for everyone, regardless of their background. The Danish State provides an educational framework for everyone but the personal framework which is often also necessary is not always available to all young people.

Most of our employees are highly educated and they are networking, professionally and privately, with other highly educated persons. We see the positive effect of this every day.

However, some young people grow up in communities where education is not valued or prioritised sufficiently. We do our best to make a difference to these young people. It is therefore an important part of our CSR programme to set up long-term partnerships with selected schools where our influence may impact the young people's choice of education positively. That is the background for Plesner's School Project. And we are very proud of it.

The idea of the School Project is to motivate young people to focus more on their schooling and on continuing their education after having completed lower-secondary school and upper-secondary school. The School Project can provide them with a different view of their job opportunities. Normally, the largest motivation from the School Project is the contact between role models and the young people and annual visits to various large companies and institutions where they can get a first impression of the many job opportunities also available to them.

Nørrebro Park Skole

For more than ten years, Plesner has followed lower-secondary school classes at Nørrebro Park Skole in Copenhagen for the purpose of motivating the pupils to continue in the education system when they leave lower-secondary school. In addition, the project aims at inspiring young people to take an active part in society and consider future career opportunities. The School Project consists of a team of Plesner employees as well as external role models who wish to make a difference to the young people in the Nørrebro district.

The School Project team meet with the pupils once a month. Every three months (i) external speakers will talk about their education and career, (ii) a visit takes place where Plesner's team, the external role models and the pupils discuss topics of current interest, for instance free speech or the sharing of photos without permission, and (iii) a company visit with School Project partners.

In August 2022, the School Project started a new group of 25 pupils from the 7th grade. The pupils were invited to a welcome event at Plesner. Nina Bech Damgaard Pedersen, who is the project coordinator and an attorney at Plesner, introduced the pupils to the work at a law firm, including the many different types of employees and jobs. Small legal cases were solved and dreams of the future were discussed, just as the pupils got a tour of the firm where they could talk to lawyers, IT, HR etc. The external role models have also visited the school, and a medical practitioner has made a presentation to the pupils.





Equal conditions for parental leave for all employees

Flexible and attractive conditions and a good working environment are significant parameters when it comes to attracting and retaining employees. At Plesner we want to support our talented employees – also when they become parents. Consequently, we have adjusted the conditions for parental leave offered to all employees. On 2 August 2022 we introduced new conditions for parental leave, and consequently all fathers and co-parents are - just like mothers - entitled to a total of 24 weeks of paid leave.

Parental leave network supports parents during their leave

We still offer all employees on parental leave the opportunity to join the parental leave network Inspired Beyond Babies. New parents will have an opportunity to get professional inspiration, extend their network and talk to others on leave about life as parents. As a partner of Inspired Beyond Babies, Plesner has also hosted a network arrangement during the reporting period where we had the pleasure of inviting 75 babies and their mothers/fathers for lunch, a lecture and networking.



Inspired Beyond Babies is a professional parental leave network for men and women who want professional sparring and input and want to expand their professional network during their leave. The network is offered to companies which want to create a more inclusive parental leave culture during a period when many feel excluded from their workplace. Focus is on upgrading of professional skills and inspiration through workshops, knowledge sharing and keynote speeches.

"An addition to the family is a major life-changing event for everyone who become parents. The new conditions for parental leave are part of our desire to create good conditions for all parents and support our employees – also when they become parents. This change provides more freedom to plan leave as well as better opportunities to find the balance in parent-hood that is right for each family,"

Niklas Korsgaard Christensen Managing Partner

Anthropological project identifies diversity in the legal profession

It is still important for Plesner to pave the way for more female partners. Like many other large law firms, we are therefore still sponsoring a business PhD under the auspices of the Danish Bar and Law Society. The research is to clarify the reasons for the low share of female partners in the legal profession and identify how to retain female talent in the profession and get more women at the top of law firms.

The research project is carried out as an anthropological field study in a number of law firms, and anthropologist Pernille Slots Lysgaard continuously conducts participant observation and interviews managers and employees at all levels. Pernille Slots Lysgaard will be looking at the complexities, barriers and dilemmas that exist when it comes to achieving greater gender diversity in the legal profession and specifically in top management.

One of the objects of the project is to provide businesses and politicians with tools to set up a labour market that is more attractive to female leaders. We look forward to following the project and learning from it.



Development of young and experienced colleagues

We invest in our employees' growth and support them in gaining the right experience and the relevant qualifications which will create a solid basis for the career they envisage.

As reported in the CSR report for 2021, we have introduced radical changes to our career model which are to make the career paths for lawyers clear and ensure continued development of lawyers' professional and personal competencies. The implementation of the career model continued into 2022 when the first employees participated in the tailored training program, Talent Development Program, directed at attorneys who concurrently with a promotion to manager, director or senior counsel get a formal role as talent developer. This role implies joint responsibility in engaging and further developing assistant attorneys and attorneys. Sara Hanquist Berggren is a director at Plesner and tells about the training program and the new role:

"It was an instructive training program and we were provided with tools for giving feedback, ensuring well-being among the employees and contributing to performance evaluations. As a talent developer, I look most forward to being able to contribute to the development of other employees and to be a role model for my gifted colleagues. At the same time, I look forward to learning myself – for example when the assistant attorneys for whom I act as talent developer challenge conventional thinking by asking questions and giving me feedback."

Organising talent developers ensures development across the firm

The organisation of talent developers ensures a strong link to the team and to Plesner. By entrusting our experienced attorneys with a formal managerial role, we show confidence in them and involve them in work that is both stimulating and meaningful to them. Finally, we ensure by this role that we accommodate the wishes of a generation of young people who expect frequent and concrete feedback with a focus on their individual development:

"I regard the organisation of talent developers as a win-win-situation. Our experienced attorneys accelerate their management development, and our younger colleagues are provided with a fixed framework for their development where they get access to feedback and sparring from colleagues who are typically close to them on an everyday basis," says Partner Lars Bunch.

In addition to the Talent Developer Program, the training program also involves training focusing on client development and acquisition as well as project management.

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Leadership culture and well-being has high priority in new concept for employee satisfaction survey

We want Plesner to be the most attractive workplace among law firms.

We therefore continuously focus on management, well-being and working environment for our employees. During the reporting period we introduced a new concept for employee satisfaction surveys which is the starting signal for a new way of collaborating on further developing our leadership culture in Plesner.

In future we will, four times a year, invite all employees to participate in the employee satisfaction survey and by doing so provide us with an indication as to how successful we are in creating an attractive workplace. The survey focuses on employees' perception of leadership culture and relations in their immediate environment, ie in the team where the individual employee work and have their most important collaborative relations. In the survey, we inquire about both the factors that should be minimised due to their negative effect on well-being at work and about the factors that must be present in order to create a stimulating and inspiring working environment.

The first employee satisfaction survey was relatively extensive but future surveys will be shorter and aimed at constantly taking the temperature of job satisfaction and well-being at Plesner.

We are continuously engaged in strengthening our collaborative environment and our working environment at Plesner, and we look forward to raising the bar further.



Environment and climate

Our environment and climate initiatives

At Plesner we would like to contribute to lowering the impact on the environment. Therefore, we continuously increase our attention to and documentation of initiatives reducing the amount of our CO2 emissions.

CO2 accounts

During the previous period we introduced our first CO2 accounts where we went back to 2019 and focused on the impact of the use of electricity and district heating in the Copper Tower, our premises at Amerika Plads in Nordhavn in Copenhagen. We decided to include several years in the accounts; partly in order to have a frame of reference, and partly because our first accounts were presented right after the coronavirus lock-down. Accordingly, we estimated that separately the numbers for the reporting period as such were not representative for the use of the premises.

As notified previously, we also included the first elements of climate impacts in the so-called Scope III category during this period. To us, the challenges related to the elements in Scope III are that procurement and validation of data imply more significant difficulties than in Scope II where we merely have to be able to read the invoices from our suppliers. This means that in addition to the emissions from the distribution of electricity and heating, we have been able to include the data which we have received from our tour operator and our canteen provider.

It is worth noticing that our emissions of CO2 from electricity and district heating are decreasing when calculated per employee. On the other hand, the impact naturally rises when more CO2-emitting elements are included in the accounts. As we include more and more elements in Scope III, we therefore have to expect to see an increasing tendency in the emission per employee even if we continue to work on reducing our climate impact.

Year	2019	2020	2021	2022a	2022b
Scope II					
Electricity	117,9	76,38	86,81	98,98	98,98
District heating	86,88	68,00	79,51	79,20	79,20
Scope II, in total	204,78	144,38	166,32	178,18	178,18
Scope III					
District Electricity, grid and distribution loss	37,07	42,61	44,57	50,82	50,82
District heating, grid and distribution loss	21,72	17,00	19,88	19,80	19,80
Canteen operations	-	-	-	-	251,67
Travel activities	-	-	-	-	74,40
Scope III in total	58,79	59,61	64,45	70,62	396,69
CO2e, in total	263,57	203,99	230,77	248,8	574,87
Number of employees (annual report)	366	333	348	388	388
CO2e per employee	0,72	0,61	0,66	0,64	1,48

All figures in tons of CO2 equivalents (CO2e)

Plesner's CO2 accounts are based on the CHC protocol.

In the GHC protocol emissions are divided into three groups referred to as Scopes. Emissions in Scope I comprise direct emissions from sources we control ourselves. Scope II covers indirect emissions, while Scope III covers emissions from other sources.

In our examination of our sources of CO2 emissions we did not find such direct emissions that it would be relevant to include them in the accounts. Accordingly, Scope I is not included. In Scope II we consume both electricity and district heating, which have therefore been included. The sources of the calculations are the invoices we receive from our utility companies. Emissions have been calculated by use of the Climate Compass. The Climate Compass is part of the eGovernment platform Virksomhedsguiden (the Business Guide) managed by the Danish Business Authority



READ MORE ABOUT THE BUSINESS GUIDE

Scope III is the area for which it is most challenging to specify emissions, as it is difficult to procure valid basic data. However, compared to last year, we have been able to add several areas to the accounts, as some of our suppliers are in such control of their own processes that it is possible to procure sufficiently specific data. Consequently, we have been able to include CO2 impact of travel activities and canteen operations.

In future we expect further categories in Scope III to be included in the accounts.

Far more green electricity

As a professional service business with only one location, it is natural that our largest climate impact comes from the use of district heating and electricity. As far as electricity is concerned, we have entered into an agreement with Be Green, with the company 0-mission as intermediary, as from 2023 to add the same quantity of green electricity to the electricity grid as we consume at Amerika Plads.

The green electricity supplied by BeGreen comes from a new park located at the former air base Van-

del in Western Jutland. In addition to the green electricity in outlets, BeGreen also ensures that the area under the solar cells is treated carefully and organically sound for the benefit of drinking water and biodiversity.

At the turn of the year we also replaced fossil fuel with green electricity in connection with our use of taxa services. We have entered into a framework agreement with Dantaxi which guarantees that when we use our own taxi company, cars will always be running on electricity.

Access to and use of sound and efficient IT-resources are central to Plesner's ability to provide services to our clients at such a high level as we do. Therefore, we are pleased that Itadel, our supplier of data centre capacity, has advised that they are certified to operate on 100% green electricity.

Energy optimisation of the Copper Tower

Every 10th year, the Danish Energy Agency examines the Copper Tower and prepares an "energy labelling report" for the building. Energy labelling is compulsory and a type of climate information which renders the building's energy consumption visible. At the same time, the energy labelling report gives an idea as to which energy improvements may reduce our fossil consumption, and thus reduce our climate impact.

Through recent years, energy labelling and the proposed improvements have been instrumental in enabling us to focus our efforts on the most efficient initiatives. Overall, the energy labelling scheme has been a strong reason that energy label F, which we were awarded the first time, has been replaced by energy label B today.

The energy label is to be renewed again in 2030. During the time leading up to that deadline we continue our work on energy optimisation of the building. The next step on the scale is an A-2010 label. That is of course what we are aiming at, but we also have to recognise that it is very ambitious in view of the age of the building.

This year we finalised our long-standing project concerning replacement of light sources. It means that our domicile in Nordhavn is now very close to 100% use of LED-based lamps and bulbs. The few places where LED is not used will also be updated in the time to come.

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During the reporting period we have also looked into automatic control of the illumination of our common areas. It means that, in addition to adapting to the amount of light coming from the outside, lights are switched off completely in several areas after 10 pm when there is only limited activity in the building. In all other common areas lights will switch off quicker than before if motion sensors do not register any activity.

During the last reporting period we invested in and installed a so-called CTS system. The system regulates heating and ventilation in the building and replaced the previous heating and ventilation control which was installed when the building was built 20 years ago. Installation of the new system was finalized at the end of March, and up to 15% savings on the energy consumption were expected. Due to difficulties relating to the introduction of the new system, we have – in spite of a small reduction in the CO2 emission per employee - not been able to get the full effect of the system. We expect to be able to do so during the coming period.

Waste management and recycling

For several years we have been working on reducing our consumption of paper for copies and printouts. We always print on both pages and in black/white as a standard, and through our case management processes we have taken steps to ensure that as much material as possible is stored electronically rather than physically.

We have previously increased our use of paper marked with the Nordic Eco-label, and we systematically collect used paper and send it for recycling.

Even if Plesner is not a business producing or trading in physical goods, some packaging do pass through the building on a daily basis. All types of cardboard are collected and recycled by the same business which removes the paper we send for recycling.

During the coming period we will collaborate with the recipient of our used paper and cardboard for the purpose of being able to calculate the CO2 impact of our consumption.

During the previous period, we announced a project focusing on a reduction of the amount of office waste. The project has now been realised, and containers for waste recycling have been introduced in all common areas. Also, the number of wastepaper

baskets in small offices will be reduced continuously to ensure better and more correct pre-sorting of waste and a reduction of the total amount of so-called "residual waste".

IT equipment gets a new lease on life

For several years we have made donations to Kwera, a non-profit organisation created for the purpose of helping more African students get higher education for the benefit of the African society. Our support for Kwera has consisted of donations of mobile phones and laptops which reach the age limit for internal use but which are still in good condition and can be used by university students who would not otherwise have had means to acquire such equipment. Instead of disposing of the IT equipment, our IT department clear it and make it ready before we hand it over to Kwera. At Kwera they distribute the equipment among the young people who have received study grants from the organisation.

"We finance higher education for students enrolled at local universities and develop their employability and entrepreneurship skills".





READ MORE ABOUT KWER

Canteen operations and ecology

VWe were previously awarded the Danish Veterinary and Food Administration's silver ecolabel for the use of organic food products in our canteen. But since 2021 we have been awarded a bronze ecolabel. In view of the market for organic products at the moment, we do not expect to be able to recapture a silver ecolabel, which would also mean that we used more than 60% organic products when cooking. The reason is that the CO2 impact relating to the use of organic products is not considered when ecolabels

are awarded, which we have decided to take into account. If, for instance, it is only possible to get organic apples from Spain, we often buy Danish apples instead. They do not carry an ecolabel but have not been subject to the same transportation as the Spanish apples, and they still taste really good.

The ten principles of the UN Global Compact

Human rights

- Our firm should support and respect the protection of internationally proclaimed human rights within its sphere of influence
- Our firm should make sure that it is not complicit in human rights abuses

Employee rights

- Our firm should uphold the freedom of association and the effective recognition of the employee's right to collective bargaining
- Our firm should support the elimination of all forms of forced and compulsory labour
- Our firm should support the effective abolition of child labour
- Our firm should support the elimination of discrimination in respect of employment and occupation

The environment

- Our firm should support a precautionar approach to environmental challenges
- Our firm should undertake initiatives to promote greater environmental responsibility
- Our firm should encourage the development and diffusion of environmentally friendly technologies

Anti-corruption

 Our firm should work against corruption in all its forms, including extortion and bribery



United Nations Global Compact

Plesner's implementation of the UN Global Compact 2022

Plesner joined the UN Global Compact in 2012. It means that we have committed to the UN Global Compact's ten universally accepted principles with respect to human rights, employee rights, environment & climate and anti-corruption & bribery. Plesner's CSR policy, CSR programme and CSR initiatives in 2022 reflect all ten principles of the UN Global Compact, which are put into practice in connection with specific initiatives across the firm.

Human rights

As already mentioned in the introduction to this report, we believe that as a leading Danish law firm Plesner has a special obligation to contribute to fulfilling the principles of the Universal Declaration of Human Rights. In addition to providing our core services while ensuring on a daily basis, for example, that everyone has the right to recognition everywhere as a person before the law (article 6), that all are equal before the law (article 7) and that everyone has the right to an effective remedy by the competent national tribunals (article 8), we also engage in a number of projects focusing on the well-being and development of our employees, pro bono work, help to Ukraine and the School Project, among other things.

Our employees' well-being and job satisfaction are important focus areas in our work. In addition to continuing the educational programmes with respect to Client Development and Project Management, which we started during the previous period, we introduced a Talent Developer program this year, which is to support our newly appointed managers and directors in their new roles. We also believe that younger employees, who our new managers and directors are to educate and mentor, will benefit from this.

Flexible work has continued, the only condition being that flexible hours must be agreed in advance between the employee and the immediate manager.

We find that this works very well on a daily basis. In order to ensure good working conditions in the home office, we still offer all employees to provide them with tables, chairs and lamps for a well-functioning home office. All initiatives are also backed by a policy on flexible working.

It is a key element of our CSR programme to use our legal core competencies for charitable work in our local community. We continuously provide qualitative assistance to a number of charitable organisations in the form of free legal advice.

Russia's war in Ukraine has shocked us all, and Plesner condemns the aggression. During the period we have regularly made donations to a number of humanitarian relief organisations which have been rendering help in and around Ukraine. Also, several groups of Plesner employees have been involved in Red Cross activities, and through the Association of Danish Law Firms (Danske Advokater) we have offered our services to help refugees from Ukraine.

The School Project, which also reflects Plesner's social responsibility, is another important element of Plesner's CSR work. The purpose of the School Project is to motivate pupils in selected schools to continue in the education system after completing lower-secondary school and to inspire such pupils to take an active part in society and consider their future career opportunities. The fundamental idea of the School Project is the meeting between Plesner's

employees and the young persons in the school classes in question. From the summer of 2022 the nature of the project has changed, and instead of following three 7th grades we will be following only one in order to be able to better focus on each pupil. We look forward to evaluating the new approach in 2023.

In Plesner we continue to follow up on projects, and the follow-up is described annually in our CSR report. Our efforts in relation to our employees' well-being and competency development will continue, as will our pro bono work and our long-running school project. On the other hand, we are looking forward to our contributions in relation to Ukraine becoming superfluous and hopefully being replaced by some kind of help for reconstruction of the country when the war is over.

As mentioned in the introduction to this report, human rights constitute a key element of the profession we pursue as lawyers, and we expose ourselves to a significant reputational risk if we do not prove to be able to actively support and measure up to the UN's human rights and the principles of the UN Global Compact which we have chosen to follow in our CSR reporting.

Employee rights

We are convinced that employees who have to deliver at a high level also need to flourish in the workplace and must be able to engage on a professional and social level with their leaders, colleagues and clients in solving tasks without being exposed to discriminatory conduct. We are also convinced that in order to support the individual employee's well-being and satisfaction with the work performed by the individual employee, we must focus continuously on our employees' development of talent, qualifications and career.

As mentioned above, we have added a Talent Developer program to our Client Development and Project Manager programs.

During this period we have further started measuring job satisfaction, which is to take place every three months for the purpose of monitoring employee satisfaction in our firm and provide strong input in terms of the quality of management - and to provide an indicator with respect to the future development of management and company culture.

It must be possible to attain and pursue a goal of well-being, work satisfaction and development at all times during a career and regardless of an individual's position in the organisation or their personal characteristics. As is also true for the legal profession as a whole, Plesner has been focusing on the distorted gender distribution for several years. Today, women constitute more than half of those who start working as assistant attorneys, but the firm's partner group as a whole is characterised by a majority of men. As part of the effort to obtain a greater gender balance as the qualifications and the seniority of our key employees increase we have this year introduced 24 weeks' paid parental leave for both women and men.

The gender balance in Plesner's supreme governing body, the Board of Directors, as well as the balance on the next two management levels are indicated in the table below. The other management levels below the Board of Directors consist of our Managing Partner, who forms the management, and the total group management for our legal teams and the Business Support management group. The Managing Partner is also a member of Plesner's Board of Directors and is included in both the supreme governing body and in the other management levels in accordance with the guidelines of the Danish Business Authority.

	2022	2023	2024	2025	2026		
Board of Directors							
Number of members	5						
Share underrepresented gender	0 %						
Target	20 %						
Year when target must be reached	2023						
Other management levels							
Number of members	14						
Share underrepresented gender	29 %						
Target	40 %						
Year when target must be reached	2026						

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As can be seen from both the comments and the table below, the distribution between men and women on the upper management levels is not balanced. This applies to Plesner as well as to more or less all other large law firms in Denmark and in the rest of the world. Many thoughts and ideas as to why that is the case are regularly put forward, but until we have any factual knowledge of the reasons there will constantly be a risk that our attempts to straighten out the problem are insufficient and incorrect. In order to procure factual knowledge that will enable us to act efficiently and correctly, Plesner has, jointly with a number of other large law firms, been sponsoring a business PhD under the auspices of the Danish Bar and Law Society and Copenhagen Business School (CBS). The results of the research are to provide greater clarity as to the reasons for the low ratio of female attorneys at upper management levels and to identify how we can be better at retaining female talents in the profession.

Diversity and inclusion as well as equal opportunities for our employees to use their competencies across genders are also important primary goals which we believe have been achieved during the reporting period.

Physical as well as mental safety in the workplace and in the performance of the work which our employees are asked to do are absolutely essential for building the confidence and the collaboration which ensure that Plesner and our employees continue to develop as human beings and as a firm. If we are not capable of creating and maintaining such safety, we run a serious risk of not being able to continue recruiting talents who are prepared to deliver at the high level which is necessary for a firm such as ours. This means that our ability to create safety will also be a basic condition for operating our business.

Environment and climate

Since 2022 and until this reporting year in 2022 we have worked actively to reduce Plesner's energy consumption, and so far it has been reduced by more than 30%. In our continued work to reduce our climate impact we have during this period continued our work in relation to energy optimization of our domicile in Nordhavn and we have continued the extension of our CO2 accounts which we introduced during the last period.

In addition to our focus on energy optimisation and reduction of the climate impact, we will during the coming period continue our work aimed at reducing and sorting our waste and encourage recirculation whenever possible. We have also entered into an agreement with a supplier of green electricity which will become effective from the beginning of the next period.

We have already come far in reducing our climate impact on our common environment. However, we expect this work to continue for many years. In that connection we are facing the risk that it may become difficult to justify additional efforts when the benefits of behavioural changes will be comparatively small and - in the short term - relatively costly. It means that in addition to continuing to work on reducing the climate impact from our activities, we are facing a challenge in terms of motivation, which must be addressed during the coming years.

Anti-corruption

Plesner implemented an anti-corruption policy several years ago, and it is updated regularly. This policy is to contribute to prevent corruption, bribery and other unethical behaviour. The anti-corruption policy is pursued through our case registration procedures and by continuous internal communication. In 2022 Plesner has not, neither internally nor with clients, been in situations involving problems relating to bribery or corruption. We expect to continue this state of affairs in accordance with the guidelines laid down in the policy. In 2023, we will continue developing our work in relation to compliance, including closely following up on the surge of regulation from the EU in the coming years. As appears from our anti-bribery policy, Plesner does not tolerate any use of unlawful means to promote cases and situations for personal gain by evading the law and contrary to proper and ethically acceptable behaviour. Consequently, this absolute zero-tolerance policy also constitutes a reputational risk if we or one of our close partners should turn out to be unable to comply with this standard.

Data ethics

Being a law firm, correct and confidential handling of information has always been a cornerstone of our work. We are bound by the code of conduct of the Danish Bar and Law Society, and we are subject to the code of conduct administered by the Association of Danish Law Firms.

The data we handle include information about our clients and their employees, the cases our clients entrust us with and relevant information about the parties involved in one way or another in such cases. We also handle data about our employees, suppliers and other partners, who all have legitimate expectations that the data they have surrendered to Plesner will be handled in confidence and in a data-ethically acceptable manner.

Based on our affiliation to the code of conduct administered by the Association of Danish Law Firms and our duty to comply with the code of conduct of the Danish Bar and Law Society, it is our assessment that we do not have a current need for a separate data ethics policy. As a law firm we are obliged by a codified duty of confidentiality and obliged to always protect the interests of stakeholders as well as society, and therefore the work on data ethics and the assessment as to how data should be handled correctly in the individual situation are integral parts of our everyday life.

By virtue of the requirement that the lawyer must always act in accordance with the code of conduct, ethical data handling considerations also form an integral part of both the study of law at university and of the training as an assistant attorney before qualifying as an attorney-at-law. In addition to general training and education, we have formulated policies with respect to data protection in particular which set out how we handle personal data.



LINK TO THE CODE OF CONDUCT OF THE DANISH BAR AND LAW SOCIETY



LINK TO THE CODE OF CONDUCT ADMINISTERED BY THE ASSOCIATION OF DANISH LAW FIRMS



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